Finance and Accounting Manual

July 2021

Version 1.0

## Policy Control

|  |  |
| --- | --- |
| Responsibility of Implementing the Policy |  |
| **Policy Custodian**  |  |

## Amendments Tracker

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Sr. No. | Version Number | Version Date | Section | Page Number | Approval |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

**Contents**

[1. Introduction 7](#_Toc77071219)

[1.1 Purpose of this Manual 7](#_Toc77071220)

[1.2 Use of Manual 7](#_Toc77071221)

[1.3 Custody of the manual and overseeing its implementation 7](#_Toc77071222)

[1.4 Updating of the manual 7](#_Toc77071223)

[1.5 Procedures 8](#_Toc77071224)

[2. Finance and Accounting Department’s Governance 10](#_Toc77071225)

[2.1 Objectives 10](#_Toc77071226)

[2.2 Position Within Company x 10](#_Toc77071227)

[2.3 Authorities 10](#_Toc77071228)

[2.4 Relationship with Stakeholders 10](#_Toc77071229)

[2.5 Functional Overview 10](#_Toc77071230)

[2.6 KPIs 10](#_Toc77071231)

[3. Planning, Budgeting and Forecasting 11](#_Toc77071232)

[3.1 Introduction 11](#_Toc77071233)

[3.2 Budget Management (Guidelines, Calendar, Templates) 11](#_Toc77071234)

[3.3 Budget Preparation, Consolidation and Approval 11](#_Toc77071235)

[3.4 Monitoring and Controlling of Budget 11](#_Toc77071236)

[3.5 Budget Revisions/ Forecasting 11](#_Toc77071237)

[3.6 Preparation of Company x Management Reports 11](#_Toc77071238)

[3.7 Procedures 11](#_Toc77071239)

[4. Accounts Payable 13](#_Toc77071240)

[4.1 Introduction 13](#_Toc77071241)

[4.2 Objective 13](#_Toc77071242)

[4.3 Vendor Account Creation and Maintenance 13](#_Toc77071243)

[4.4 Receiving and Validating Vendors Invoice 13](#_Toc77071244)

[4.5 Vendor Invoice Processing 13](#_Toc77071245)

[4.6 Invoice Authorisation 13](#_Toc77071246)

[4.7 Invoice Discrepancy 13](#_Toc77071247)

[4.8 Debit/Credit Note Processing 13](#_Toc77071248)

[4.9 Payment of Advances to Vendors 13](#_Toc77071249)

[4.10 Payroll Processing 14](#_Toc77071250)

[4.11 Employee Related Expenses, Advances and Other Payments 14](#_Toc77071251)

[4.12 Payment Processing 14](#_Toc77071252)

[4.13 Payment Authorisation 14](#_Toc77071253)

[4.14 Petty Cash Management 14](#_Toc77071254)

[4.15 Reconciliation and Confirmation of Vendors’ Balances 14](#_Toc77071255)

[4.16 Accrued Liabilities 14](#_Toc77071256)

[4.17 Procedures 14](#_Toc77071257)

[5. Accounts Receivable 16](#_Toc77071258)

[5.1 Introduction 16](#_Toc77071259)

[5.2 Customer Master Data Maintenance 16](#_Toc77071260)

[5.3 Customer Invoice Processing 16](#_Toc77071261)

[5.4 Debit/ Credit Memo Processing 16](#_Toc77071262)

[5.5 Cash/Cheque Receipts 16](#_Toc77071263)

[5.6 Receipts through Direct Deposits 16](#_Toc77071264)

[5.7 Collection Follow up 16](#_Toc77071265)

[5.8 Provision for Bad Debts 16](#_Toc77071266)

[5.9 Accounts Receivable Period End Closing 16](#_Toc77071267)

[5.10 Procedures 16](#_Toc77071268)

[6. Cash Management 18](#_Toc77071269)

[6.1 Introduction 18](#_Toc77071270)

[6.2 Objective 18](#_Toc77071271)

[6.3 Cash Transaction Policy 18](#_Toc77071272)

[6.4 Banking Relationship/Selecting a Bank 18](#_Toc77071273)

[6.5 Bank Accounts Management 18](#_Toc77071274)

[6.6 Fund Transfer 18](#_Toc77071275)

[6.7 Reconciliation of Bank Accounts 19](#_Toc77071276)

[6.8 Funding Management 19](#_Toc77071277)

[6.9 Cash Flow Forecasting 19](#_Toc77071278)

[6.10 Physical Controls 19](#_Toc77071279)

[6.11 Procedures 19](#_Toc77071280)

[7. Fixed Assets 20](#_Toc77071281)

[7.1 Introduction 20](#_Toc77071282)

[7.2 Objective 20](#_Toc77071283)

[7.3 Fixed Assets Register Management 20](#_Toc77071284)

[7.4 Acquisition / Addition and Recoding of Fixed Assets 21](#_Toc77071285)

[7.5 Accounting for Fixed Assets (Property, Plant and Equipment) 21](#_Toc77071286)

[7.6 Physical Fixed Assets Count 21](#_Toc77071287)

[7.7 Fixed Assets Reconciliation and Adjustments 21](#_Toc77071288)

[7.8 Fixed Asset Reporting 21](#_Toc77071289)

[7.9 Procedures 21](#_Toc77071290)

[8. General Ledger 24](#_Toc77071291)

[8.1 Introduction 24](#_Toc77071292)

[8.2 Objective 24](#_Toc77071293)

[8.3 Creation and Posting of Journals 24](#_Toc77071294)

[8.4 Investment Accounting 24](#_Toc77071295)

[8.5 Cash management Accounting 24](#_Toc77071296)

[8.6 Accruals and Provisions 24](#_Toc77071297)

[8.7 Period Close 24](#_Toc77071298)

[8.8 Procedures 24](#_Toc77071299)

[9. Financial (Statutory/Regulatory) Reporting 26](#_Toc77071300)

[9.1 Introduction 26](#_Toc77071301)

[9.2 Objective 26](#_Toc77071302)

[9.3 Period End Financial Reporting – Statutory/ Regulatory 26](#_Toc77071303)

[9.4 Procedures 26](#_Toc77071304)

[10. Financial Instruments 27](#_Toc77071305)

[10.1 Introduction 27](#_Toc77071306)

[10.2 Definitions 27](#_Toc77071307)

[10.3 Financial Instrument Policy 27](#_Toc77071308)

[10.4 Procedures 27](#_Toc77071309)

[11. Performance Management and Reporting 29](#_Toc77071310)

[11.1 Performance Management 29](#_Toc77071311)

[11.2 Management Reports 29](#_Toc77071312)

[11.3 Filling and Documentation 29](#_Toc77071313)

[11.4 Procedures 29](#_Toc77071314)

[Appendices 30](#_Toc77071315)

[Appendix 1: Manual Distribution Form 30](#_Toc77071316)

[Appendix 2: Manual Access Letter 31](#_Toc77071317)

[Appendix 3: Request for Amendment Form 32](#_Toc77071318)

# Acronyms / Abbreviations

|  |  |  |
| --- | --- | --- |
| Sr. No | Term | Definition |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |

|  |  |
| --- | --- |
| **Effective Date :** |  |
| **Revision Date** |  |

1. Introduction
	1. Purpose of this Manual
		1. The overall purpose of Finance and Accounting Manual is to document and organise the Finance and Accounting Department’s daily operations, so that the Manual identifies the Company Policies and Procedures during the implementation of the Finance and Accounting Department’s operations to ensure the achievement of its objectives.
		2. The Manual is structured to cover the following chapters:
* xxx
* xxx
	1. Use of Manual
		1. This manual should be used in conjunction with the applicable laws and regulations in Kenya and all internal policies and procedures of Company x.
		2. This Manual establishes the Finance & Accounting Department’s (F&A Department) position within the organization, authorizes access to records, personnel, and physical properties relevant to the performance of engagements; and defines the scope of work.
		3. This manual is designed for the use by xx
		4. It is intended that the manual shall be used to:
* Serve as a reference guide for new and existing staff;
* Govern and guide the F&A related activities in Company x,
* Clarify the responsibilities of the various roles within F&A Department to execute the related activities, including the coordination with concerned parties/ department/ units/ functions.
	1. Custody of the manual and overseeing its implementation
		1. xxx is the central custodian of all this manual. xx is also responsible for overseeing the manual application and circulating the manual to all the concerned employees within the Department, especially new joiners, to understand its content and application.
		2. The contents of the Manual are confidential and are solely intended for internal use by the Company. The Manual should always be kept in a safe place and must not be copied or revealed to third parties without the express written permission of xxx for publication inside the Company. Special requests to publish any electronic versions of this policy must be submitted to the xxx. - (refer to Appendix 2: Manual Access Letter).
	2. Updating of the manual
		1. The objective of formalising this Manual’s revisions is to ensure that all changing requirements such as required by applicable legislation, amendments, additions or deletions to the content of this Manual are properly documented and approved prior to implementation. Such revisions provide flexibility to the Department and ensure that this Manual remains relevant at all times.
		2. xxx is responsible for this manual revision upon receiving requests to update the manual by the Company’s concerned departments/ units. (refer to Appendix 3: Request For Amendment Form)
		3. Amendments to this manual should be made as a result of one or a combination of the following reasons:
* Changes in regulatory requirements,
* Changes in Departments, programs and activities of the Company,
* Changes in the Company Organisational Structure and Strategy, and
* Changes in job roles, duties, and descriptions.
	+ 1. The Manual should be reviewed and approved as per the following to reflect any required changes:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Policies | Review Frequency | Responsibility for Review | Initial Level Approval | Final Level Approval |
| When required | xx | xx | xx |
| Procedures | Review Frequency | Responsibility for Review | Initial Level Approval | Final Level Approval |
| When required | xx | xx | xx |

* + 1. xxx shall review the manual before approving it by the respective authority and shall ensure that a record detailing any revisions made to this manual is adequately maintained.
	1. Procedures

| No. | Activities | Action Taken by | Key form/ Template |
| --- | --- | --- | --- |
| **Manual Distribution** |  |
|  | * Send a written request to receive a copy of manual directed to xx
 | Third party | Appendix 1: Manual Distribution Form |
|  | * Understand business need and approve the request
* Forward the manual along with the Manual access letter to the requesting party
 | Xx | Appendix 2: Manual Access Letter |
|  | * Sign and return the form to xx
 | Third party |  |
| **Updating the Manual** |  |
|  | * xxx
 |  |  |
|  | * xxx
 |  |  |

|  |  |
| --- | --- |
| **Effective Date :** |  |
| **Revision Date** |  |

1. Finance and Accounting Department’s Governance
	1. Objectives
		1. The Finance and Accounting Department’s objective within Company x include but not limited to the following:
* xx
* xx
	1. Position Within Company x
		1. Finance & Accounting unit is a Department/unit/section in Company x.
		2. The Finance and Accounting Department is led by xx who reports to the xx.
	2. Authorities
		1. All Finance and accounting activities of Company x should be managed centrally by Finance & Accounting Department.
		2. The F&A Department is primarily responsible for (but not limited to);
* xx
* xx
	1. Relationship with Stakeholders
		1. xx
	2. Functional Overview

Finance and Accounting Dept Overview in a process diagram

* 1. KPIs

|  |  |  |  |
| --- | --- | --- | --- |
| **Sr. No** | **Key Objectives** | **KPI** | **Activity Measures** |
| 1 |  |  |  |
| 2. |  |  |  |

|  |  |
| --- | --- |
| **Effective Date :** |  |
| **Revision Date** |  |

1. Planning, Budgeting and Forecasting
	1. Introduction
		1. This section provides a guideline and framework for activities related to strategic planning, budgeting, and forecasting at Company x.
		2. The accounting Policies described in the manual will be applicable to all employees of Company x involved in finance and accounting activities.
	2. Budget Management (Guidelines, Calendar, Templates)
		1. xx
	3. Budget Preparation, Consolidation and Approval
		1. Company x annual budget shall consist of the following main components:
* xx
* xx
	+ 1. Budgets shall be prepared on xx basis but divided into xx budgets for monitoring and control purposes
	1. Monitoring and Controlling of Budget
		1. xx
	2. Budget Revisions/ Forecasting
		1. xx
	3. Preparation of Company x Management Reports
		1. xx
	4. Procedures

| No. |  Activities | Action Taken by | Key form/ Template |
| --- | --- | --- | --- |
|  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |
|  |  |  |  |
|  |  |  |  |

|  |  |
| --- | --- |
| **Effective Date :** |  |
| **Revision Date** |  |

1. Accounts Payable
	1. Introduction
		1. Accounts Payable (AP) represents amounts owed by Company x to external parties in respect of goods and services received.
		2. This section of the Finance Policies Manual covers policies for Accounts Payables at Company x.
	2. Objective
		1. xx
	3. Vendor Account Creation and Maintenance
		1. xx
	4. Receiving and Validating Vendors Invoice
		1. xx
	5. Vendor Invoice Processing
		1. xx
	6. Invoice Authorisation
		1. xx
	7. Invoice Discrepancy
		1. xx
	8. Debit/Credit Note Processing
		1. xx
	9. Payment of Advances to Vendors
		1. xx
	10. Payroll Processing
		1. xx
	11. Employee Related Expenses, Advances and Other Payments
		1. xx
	12. Payment Processing
		1. xx
	13. Payment Authorisation
		1. xx
	14. Petty Cash Management
		1. xx
	15. Reconciliation and Confirmation of Vendors’ Balances
		1. xx
	16. Accrued Liabilities
		1. xx
	17. Procedures

| No. |  Activities | Action Taken by | Key form/ Template |
| --- | --- | --- | --- |
| **Payroll Processing** |  |
|  | * Receive the payroll sheet from the Human Resource Department.
* Review the payroll sheet and all supporting’s i.e. Overtime slips, leave records and deduction calculations etc.
* In case of any errors, contact Human Resources Department for rectification and obtain signature from Head of Support Services on the rectified payroll sheet before processing the payroll.
 |  |  |
|  | * Sign the reviewed monthly payroll sheet.
 |  |  |
|  | * Record the monthly payroll entries in the system.
 |  |  |
|  | * Review and post the monthly payroll accounting entries in the system and process wire transfer into employee’s bank account.
 |  |  |
|  | * Prepare a payroll and head count reconciliation on monthly basis.
 |  |  |
|  | * File the monthly payroll entry and supporting documents in a file in F&A Department’s Records.
 |  |  |
|  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |

|  |  |
| --- | --- |
| **Effective Date :** |  |
| **Revision Date** |  |

1. Accounts Receivable
	1. Introduction
		1. This section of the Finance Policies Manual covers policies for Accounts Receivables at Company x.
	2. Customer Master Data Maintenance
		1. Company x shall have a single customer master data file to hold all customer information.
	3. Customer Invoice Processing
		1. xx
	4. Debit/ Credit Memo Processing
		1. xx
	5. Cash/Cheque Receipts
		1. xx
	6. Receipts through Direct Deposits
		1. xx
	7. Collection Follow up
		1. xx
	8. Provision for Bad Debts
		1. xx
	9. Accounts Receivable Period End Closing
		1. xx
	10. Procedures

| No. |  Activities | Action Taken by | Key form/ Template |
| --- | --- | --- | --- |
|  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |
|  |  |  |  |
|  |  |  |  |

|  |  |
| --- | --- |
| **Effective Date :** |  |
| **Revision Date** |  |

1. Cash Management
	1. Introduction
		1. This chapter establishes responsibility, and provides guidelines, for appropriate and consistent accounting treatment relating to cash transactions at Company x.
		2. The F&A Department shall be responsible for recording all cash transactions within Company x
		3. The F&A Department shall also be responsible for managing the fund surplus and shortfall.
	2. Objective
		1. The objective of Cash Management policies is to
* Acquire and maintain adequate controls over the banking arrangements including the receipt and disbursements of cash and cheques
* Provide timely and accurately
	+ Updates of bank information
	+ Updates of accounting records
	+ Review and preparation of bank reconciliation statements
	+ Information for cash flow forecast/ cash position
	+ Information for fund management
	+ Information on inter-bank transfers
	1. Cash Transaction Policy
		1. A centralised petty cash is allocated by Company x to meet the Company’s departments’ operational expenses which are of an urgent in nature.
	2. Banking Relationship/Selecting a Bank
		1. xx
	3. Bank Accounts Management
		1. Opening and Closing Bank Account Policies
	4. Fund Transfer
		1. xx
	5. Reconciliation of Bank Accounts
		1. xx
	6. Funding Management
		1. xx
	7. Cash Flow Forecasting
		1. xx
	8. Physical Controls
		1. Insurance/ cheques/ cash
	9. Procedures

| No. |  Activities | Action Taken by | Key form/ Template |
| --- | --- | --- | --- |
|  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |
|  |  |  |  |
|  |  |  |  |

|  |  |
| --- | --- |
| **Effective Date :** |  |
| **Revision Date** |  |

1. Fixed Assets
	1. Introduction
		1. This section covers policies for Company x’s Fixed Assets.
	2. Objective
		1. The objective of Fixed Assets operational policies is to
* Fixed Assets Register Management – to ensure that the register up to date.
* Acquisition / additions - to ensure that all acquisitions are captured in the financial books, based on proper validations, and valuation in the most efficient and timely manner.
* Transfers – to ensure that all fixed asset transfers are performed in a controlled, effective and timely manner.
* Depreciation – to ensure that it is calculated properly as per the designated formulas and generated on a timely basis.
* Physical count – to ensure that it is properly planned and accurately performed on the scheduled dates in order to maintain validated correct data in the Fixed Assets register.
* Selling / disposing, retiring and renovating of Fixed Asset – to ensure it is properly and accurately captured in the books and updated on a timely basis in the Fixed Assets Register.
* Adjustments to Fixed Asset – to ensure it is processed accurately and in a timely manner
	1. Fixed Assets Register Management
		1. A Fixed Assets register should be maintained by the F&A Department in the system.
		2. The Fixed Assets register shall capture, at least, the following information related to properties, plant and equipment:
* Assets code (a unique system identifier for each assets)
* Assets description
* Location (physical location of assets)
* Date of purchase and put to use
* Original cost
* Assets category
* Useful life of the assets
* Depreciation for the period, year to date, and total depreciation charged, and
* Net book value (difference between original cost and accumulated depreciation).
	+ 1. Fixed Assets register shall be timely updated for additions, disposals, write-offs and transfers.
	1. Acquisition / Addition and Recoding of Fixed Assets
		1. Opening and Closing Bank Account Policies
	2. Accounting for Fixed Assets (Property, Plant and Equipment)
		1. Intangible assets
		2. Depreciation of Fixed Assets
		3. Fixed Asset Transfers
		4. Fixed Asset Retirement/Disposals
		5. Fixed Assets Insurance
	3. Physical Fixed Assets Count
		1. Xx
	4. Fixed Assets Reconciliation and Adjustments
		1. xx
	5. Fixed Asset Reporting
		1. xx
	6. Procedures

| No. |  Activities | Action Taken by | Key form/ Template |
| --- | --- | --- | --- |
| **Fixed Asset Addition** |  |
|  | * Upon receipt of a new asset:
* Check whether the subject item meets the asset recognition and capitalization criteria as per the policy guidelines.
* Check supporting documents relating to the assets additions
* Assign a fixed asset tag to the asset.
 |  |  |
|  | * Record the asset item to the Fixed Asset Register in the relevant asset category in the system.
 |  |  |
|  | * Review the asset record (cost, category, description, depreciation rate etc.) and recommend any changes if required.
* If no changes required, approve the asset addition.
 |  |  |
|  | * Record the necessary accounting entries in the system.
 |  |  |
|  | * Review and post the entries in the system.
 |  |  |
|  | * File the supporting documents for future reference. Stamp the documents and entries as “POSTED”
 |  |  |
| **Physical Count of Assets** |  |
|  | * Plan the annual physical verification of fixed assets and communicate any details necessary to proceed with the count procedures to relevant stakeholders.
 |  |  |
|  | * Coordinate with the xx Manager to prepare the count procedures and instructions. The physical count procedures should include at least the following:
* Assigned personnel/Function
* Timing of count
* Location of items to be counted
* Procedures to be followed.
* Brief the persons involved in the count regarding the count procedures.
 |  |  |
|  | * Print the Fixed Asset Register from the system and identify the assets for physical verification, count nature, date of verification, location, category, custodians etc.
* Prepare a schedule for physical verification in coordination with Administration Function
 |  |  |
|  | * Review and approve the schedule for physical verification of assets.
 |  |  |
|  | * Conduct assets count in coordination with the Administration Function.
* Obtain acknowledgment from Custodian Departments / Personnel on the physical verification results as evidence for the physical count discrepancies.
 |  |  |
|  | * Receive count related report and provide justification on variances identified in coordination with respective Department and propose corrective action.
* Approve corrective action and communicate the justification and corrective action adopted to the Finance & Accounting Department.
 |  |  |
|  | * Review and discuss corrective action with xx prior to incorporating necessary adjustment entries on the system to address identified variances.
 |  |  |
|  | * For approved variances, record adjustment entries in the books of accounts.
 |  |  |
|  | * Review and approve the adjustment entries in the system.
 |  |  |
|  | * Stamp the documents as “POSTED”.
* File the supporting documents for future reference.
 |  |  |

|  |  |
| --- | --- |
| **Effective Date :** |  |
| **Revision Date** |  |

1. General Ledger
	1. Introduction
		1. This section covers policies and procedures related to the General Ledger for Company x.
	2. Objective
		1. The objective of General Ledger operational policies is to
* xx
* xx
	1. Creation and Posting of Journals
		1. xx
	2. Investment Accounting
		1. xx
	3. Cash management Accounting
		1. xx
	4. Accruals and Provisions
		1. xx
	5. Period Close
		1. xx
	6. Procedures

| No. |  Activities | Action Taken by | Key form/ Template |
| --- | --- | --- | --- |
|  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |
|  |  |  |  |
|  |  |  |  |

|  |  |
| --- | --- |
| **Effective Date :** |  |
| **Revision Date** |  |

1. Financial (Statutory/Regulatory) Reporting
	1. Introduction
		1. This section highlights the policies related to external financial reporting by Company x. It covers policies around key activities related to preparation and submission of statutory and regulatory to relevant authorities.
	2. Objective
		1. xx
	3. Period End Financial Reporting – Statutory/ Regulatory
		1. xx
	4. Procedures

| No. |  Activities | Action Taken by | Key form/ Template |
| --- | --- | --- | --- |
|  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |
|  |  |  |  |
|  |  |  |  |

|  |  |
| --- | --- |
| **Effective Date :** |  |
| **Revision Date** |  |

1. Financial Instruments
	1. Introduction
		1. This chapter contains Policies and Procedures to account for classification and measurement of financial instruments of Company x.
	2. Definitions
		1. Financial instrument - Financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.
		2. Financial assets:- Any asset that is:
* Cash (e.g. cash and cash equivalents),
* Equity instruments of another entity (e.g. listed and unlisted shares),
* Contractual right:
* To receive cash or another financial asset of another entity (e.g. accounts receivable)
* To exchange financial assets or financial liabilities with another entities under potentially favourable conditions (e.g. derivative assets)
	+ 1. Financial Liabilities:- Any liability that is a contractual obligation:
* To deliver cash or another financial asset to another entity (e.g. borrowings, accounts payables)
* To exchange financial assets or financial liabilities other than entity’s own equity under potentially unfavourable conditions (e.g. derivative liabilities).
	1. Financial Instrument Policy
		1. xx
	2. Procedures

| No. |  Activities | Action Taken by | Key form/ Template |
| --- | --- | --- | --- |
|  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |
|  |  |  |  |
|  |  |  |  |

|  |  |
| --- | --- |
| **Effective Date :** |  |
| **Revision Date** |  |

1. Performance Management and Reporting
	1. Performance Management
		1. Performance evaluation including addressing improvement opportunities can help maximise the efficiency and effectiveness of the F&A Department.
		2. The Key Performance Indicators (KPIs) set for the F&A Department shall serve as the base of unit’s performance assessment against set objectives
		3. xx
	2. Management Reports
		1. xx
	3. Filling and Documentation
		1. It is the xx Manager responsibility to ensure that documents/ files maintained by the Department are kept in a safe place with access restricted to authorised personnel only.
	4. Procedures

| No. |  Activities | Action Taken by | Key form/ Template |
| --- | --- | --- | --- |
|  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |
|  |  |  |  |
|  |  |  |  |

Appendices

Appendix 1: Manual Distribution Form

**Manual Distribution Form**

Manual for: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Distributed By: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Date of Distribution: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

To the resource person,

When you sign this form, you agree to adhere to all cited policies and procedures included in this manual.

You may be asked to sign additional material and changes thereto to give effect to these policies and procedures currently and in the future.

To acknowledge that you have reviewed and understood all of this material in the manual, please sign and date this form and return it to xx within 10 days of receipt of this manual.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

I acknowledge that I have read, understood, and am subject to all of the material contained in this manual.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Signature (Please print name)

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Date

Appendix 2: Manual Access Letter

**Manual Access letter (to be printed on \*Client Name\* letterhead)**

Manual for: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Date of Distribution: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

To (recipient of the manual),

When you sign this form, you agree to preserve confidentiality of this manual. As a result, this manual should not be disclosed, used or duplicated – in whole or in part – for any purpose other than purpose of which this request was initiated for.

We acknowledge that we requested to obtain a copy of the manual for the following reasons:

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

To acknowledge the above, please sign and date this form and return it to the xx within 10 days of receipt of this manual.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

I acknowledge that I have read, understood, and am subject to all of the material contained in this manual.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Signature (Please print name)

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Date

Appendix 3: Request for Amendment Form

**Request for Amendment Form**

Name of entity requesting amendments: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Manual for: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Section/s Reference: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Policy/ies Code: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Policy/ies Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Description of needed amendments (problem):

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Proposed amendments (solution):

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Proposed by: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Reviewed by: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Reviewed by: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Approved by: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Implementation Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_