



FINANCIAL POLICIES AND PROCEDURES MANUAL
UNION OF JOURNALIST OF SOUTH SUDSN - UJOSS// Country Program

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Signature Executive Director	Signature Finance and Administration Manager

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PREFACE

This manual describes general financial management policies and procedures, the internal controls, and the accounting procedures that shall be followed to maintain accurate records, which thereafter faithfully reflect the financial status of the Country Programme, while upholding transparency and accountability.

The following document is divided into two parts:

Section A: Contains general standards, regulations, requirements and processes defined by the Finance Hub of the South Sudan Office, with the consultation of Country Programmes' Finance Hub representatives or by the auditors of the South Sudan Office and are applicable to the respective Country Programme. Only if the measures cannot be implemented by the respective Country Programme, due to different legal/country-specific parameters, the necessary deviations are to be specified in Section A.

Section B Contains detailed operational sequence descriptions and regulations of the financial management in the Country Programme. The written description of the standard procedures and regulations shall be developed by the Country Programme Finance and Administration Director and Finance Managers, in consultation with the Executive Director (or other mandated person, e.g. Deputy Executive Director). The regulations in Section B that are specific to the Country Programme cannot counter- or undermine Section A of the Financial Guideline. Only if local law requires it, alterations can be made in Section A.

Document Updates

The update of the Financial Policies and Procedures Manual lies with the Finance Manager, Executive Director and the South Sudan Accounting Team. All requests for adaptations or updates need to go through this person.

The manual is updated at least after every 5 year in the fifth half of the year. Additional updates, for example due to changes in certain regulations or unexpected situations, can be requested and are decided upon by the Finance Manager and Executive Director. The final approval of the current version lies with the Board of Directors.

List of abbreviations

ED	Executive Director
CO	Country Programme
DED	Deputy Executive Director
HFO	Head of Finance & Operations
FAM	Finance & Administration Manager
FS	Finance Specialist (Finance Specialist)
HR	Human Resources
IAS	International Accounting Standards
IT	Information Technology
NTD	Neglected tropical diseases
ToR	Terms of Reference

1. FINANCIAL MANAGEMENT

1.1 Management Structures

The basic principles for the collaboration between the respective Country Programmes and Union of Journalist of South Sudan - UJOSS are stated in the Operating Frameworks¹. The Country Programme must follow the Anti-corruption policy² of Union of Journalist of South Sudan - UJOSS.

The Country Programme is obliged not to offer third parties advantages of any kind, whether directly or indirectly, nor are they to accept gifts, secure or demand advantages, for themselves or others, directly or indirectly which are deemed or possibly deemed an illegal act or bribery.

The Country Programme is committed to take every necessary measure to prevent and remedy any fraudulent and corrupt practices inside their organisation or its programmes.

If circumstances mentioned in the Anti-corruption policy are suspected or have occurred and a complaint is filed, a procedure as set out in the above mentioned anti-corruption policy of Union of Journalist of South Sudan - UJOSS is initiated.

In the Country Programme, a staff member is appointed for accounting and the execution of financial management, consecutively named Finance & Administration Manager (FAM). The line manager of the FAM is the Executive Director (ED) or the Head of Finance & Operations (HFO) or Deputy Executive Director (DED) when applicable. Ultimate responsibility of compliance of guidelines and management of finances lies with the Executive Director.

In countries with a position of Deputy Executive Director, specific roles and responsibilities of the Executive Director are taken over and carried out by the Deputy Executive Director. This has to be documented in the role profile of the Deputy Executive Director.

In all financial matters, a direct line of communication is established between the FAM of the Country Programme and the Executive Director (ED).

1.2 Bank Accounts and Cash

In this chapter, there are the guidelines regarding the use of bank accounts, the proper handling of cash in the Country Programme, the use of credit cards and the basics of supporting documents are outlined.

1.2.1 Establishment of Bank Accounts

The opening of a new bank account in the name of Union of Journalist of South Sudan - UJOSS or any change concerning authorised signatories requires prior written approval by the Executive Director. The Country Programme must use these established bank accounts for all deposits and payments and other financial transactions.

1.2.2 Signatories of Bank Accounts

As a general rule, all bank accounts must have the following authorized joint signatories:

- 1) Executive Director
- 2) Finance & Administration Manager
- 3) Head of Finance & Operations or Deputy Executive Director (if applicable)
- 4) 3rd person locally in the Country Programme, in any case a Senior position
- 5) CEO of Union of Journalist of South Sudan – UJOSS
- 6) Programme Manager or Programme Coordinator of the South Sudan Office

It is also mandatory that any bank disposition – such as cheques and/or bank transfers – needs joint signature of at least two authorized persons signatories. No blank cheques must be signed. After opening a bank account or after any

changes are made, the following information must be documented and filed.

- ↔ Bank name, address of bank, main branch,
- ↔ Account number, account name, currency, purpose of the bank account
- ↔ Completed list of authorized signatories
- ↔ Original letters/ documents from the bank

If an employee with signatory power leaves the organisation, the signatory power needs to be removed immediately by the Country Programme.

1.2.3 Bank Balance Ceiling

The maximum levels of bank balances are set individually for each Country Programme with the aim of the Country Programme being able to operate for three months while reducing devaluation risks. The levels are defined for an average over three months and are detailed in Section B.

1.2.4 Credits and Overdrafts

The Country Programme may neither grant credits to private persons, nor to partner NGOs or other organisations nor take out credits/ loans or overdraw the bank accounts.

1.2.5 Bank Reconciliation

The bank reconciliation has to be prepared on a monthly basis upon the receipt of the bank statements by Finance Managers and then give to Finance Manager/Executive Director for Approval before 8th of the following month. The reconciliation should be done in the accounting system in QuickBooks. Any difference between the balance shown on the bank statement and the bank book balance must be explained and reconciled. All print out are file and kept.

1.2.6 Investment and deposit of funds

In line with our annual planning and budget structure, the accumulation of not useable financial resources should not occur in the Country Programmes. In no way may available funds be invested in financial instruments that are subject to price or currency fluctuations or any other changes in the fair value (e.g. shares, bond loans, funds, estates, precious metals). Investments in foreign currencies or in financial instruments that are managed in foreign currencies are strictly forbidden. No foreign currency may be acquired, only advances in foreign currency for overseas travel expenses are allowed.

1.2.7 Payment Confirmations

For accounting purposes, Union of Journalist of South Sudan - UJOSS requires a written confirmation of receipt of all transferred funds and the received amount in any currency together with a bank statement. The same requirements must be applied for direct transfers from donors to the Country Programme.

1.2.8 Internet Banking

In order to have bank statements available on demand, the usage of Internet Banking is recommended, wherever available. In addition, payments can be executed electronically according to the conditions in place for payments done at the counter.

1.2.9 Cheque Payments

All cheque payments and wired transfers must be recorded on the appropriate vouchers. These vouchers have to be supported by documents which provide evidence of the receipt of goods or services being paid for, as well as evidence that the goods or services were properly procured in line with approved procurement procedures. The documentation of cheque payments has to show at all times the use of which cheque number for which payment including the corresponding invoice and payment date. This documentation can for example be carried out with the use of an Excel sheet.

Cheque stubs or used cheques should be kept with accounts until the accounts are audited, after which they will be kept with the document for 10 years. Cancelled cheques should be retained at the cheque stub. No blank cheques must be signed. Cheque books and Union of Journalist of South Sudan - UJOSS stamps must be kept under lock and key.

Monthly bank reconciliations have to be signed by Finance Manager and Executive Director before 10th of the following Month and thereafter filed in the file.

1.3 Petty Cash

1.3.1 *General*

The Finance & Administration Officer is responsible for the safekeeping, control and proper use of the petty cash, in his/her absence the Finance and Admin Manager assumes this responsibility. For this purpose, the petty cash balance must be stated by a handover record signed by the Finance & Administration Officer and the person taking over.

The Finance and Administration Manager has to appoint another person (if feasible as per human resource planning; e.g. a cashier/administrative assistant) for the safekeeping and disbursement of the cash. Nevertheless, the direct responsibility for the proper use stays with the Finance and Administration Officer. The segregation of the tasks (4-eyes principles) has to be guaranteed as far as possible.

All transactions must be recorded consecutively on a daily basis in a petty cash ledger/cash book. All cash movements are registered immediately to avoid discrepancies.

1.3.2 *Allocation of Petty Cash*

The petty cash fund contains up to a maximum of the equivalent of 1,000 USD in local currency for settling small expenses. In case larger disbursements (e.g. > 500 USD) are paid in cash, approval from the Executive Director is required.

1.3.3 *Petty Cash Disbursements*

Disbursements can only be made upon the presentation of original receipts/invoices. The total receipts plus the cash on hand must be equal to the specified amount of the petty cash fund at all times.

1.3.4 *Operating Procedures*

When not in use, the cash box must be placed in a safe or locked cupboard, which is kept in a properly secured area. In the event of a theft, the loss must be immediately reported to the police. When the responsibility of the petty cash is transferred to another person, this has to be stated by a handover record, stating that:

- ↔ The total of the cash and the receipts equal the specified amount of the fund
- ↔ The new custodian is aware of his or her specified responsibilities

1.3.5 *Petty Cash Reconciliation*

Petty cash funds have to be recorded on a daily basis, and the reconciliations must be kept in the Country Programme files. The petty cash in hand has to be counted/ checked by the Finance and Admin Manager at least 3 times a Month. All discrepancies must be reported immediately and reconciled in the accounting (cash box journal and QuickBooks) at least by the end of the month.

An internal control of the proper handling of the petty cash has to be maintained. Reconciliations have to be checked and counter signed by the Finance and Administration Manager of the Country Programme at least on a monthly basis. Documented spot checks by the Executive Director have to take place at least twice a Month

1.3.6 *Emergency Situations*

For emergency situations (such as humanitarian crisis, environmental or weather catastrophes, etc.), the petty cash fund may be up to a maximum of the equivalent of 5,000 USD in local currency. The approval of this fund is done only by the discretion and approval of the Executive Director. Upon normalisation of the situation, the petty cash fund must return to the maximum of the equivalent of 1,000 USD in local currency. The entire process should be documented and signed by the both Finance and Admin Manager and the Executive Director. The Excess of the Petty cash limit is considered as Emergency Funds that is set aside for easy access.

Management may decide to issue Emergency Advance to staff to support evacuation process of staff closed family members and dry ratio including First Aid drugs.

1.4 Credit Cards

Union of Journalist of South Sudan - UJOSS does not use personal credit cards, but organisation cards which are personalised. More details can be found in the credit card guidelines. The FO of the Country Programme may use the card for payments as long as the Executive Director signs and validates each and every invoice. The approval of payments by credit card beforehand by the Executive Director is allowed.

1.5 Supporting Documents

For every Financial movement (whether by bank, cash, cheque or credit card), a supporting document is required as proof of payment. It can take the form of e.g. a signed payslip, transfer voucher, invoice or receipt. The supporting document has to be:

- ↔ Legible and in original
- ↔ Without crossing-outs / changes
- ↔ Preferably in English, if an English document is not possible, then in the local language with an English translation of the main elements cited after as a minimum.

An invoice /receipt have to include the following as a minimum:

- ↔ Name of the supplier, vendor or payee
- ↔ Date of issue
- ↔ Date of purchase or payment
- ↔ Description of the good purchased or the service rendered
- ↔ Calculation details (e.g. quantity x unit price)
- ↔ Total amount with the currency
- ↔ Positive evidence that the payment was made, i.e. a cash register or a handwritten receipt on which the word “paid” appears, including date (if differing from the date of purchase)
- ↔ Signature confirming the receipt of money
- ↔ For any invoice/receipt over the equivalent of 400 USD, the recipient (i.e. Union of Journalist of South Sudan - UJOSS address) has to be indicated due to internal control regulations.

If no original receipt can be obtained there is the possibility – in exceptional cases - to produce a self-prepared voucher for small amounts (less than the equivalent of 100 USD, unless approved by the Finance Manager). The internal receipt must include the following information as a minimum:

- ↔ Date
- ↔ Type of expense and/or name of service provider/supplier
- ↔ Total amount with the currency plus calculation details
- ↔ A note explaining why there is no receipt
- ↔ Signature of the recipient

Internal receipts can be produced by using a receipt book or can be issued in all possible written formats. In the case of small expenses (e.g. public transport in partner countries, meals at an informal market) a collective expenses list of all internal receipts (e.g. during a project trip) can be issued. All in all, the quantity and the amount of the internal receipts must not exceed an adequate level.

2. GUIDELINES FOR BOOKKEEPING

This chapter covers accounting procedures that shall be followed to maintain an accurate recording and to uphold transparency and accountability.

2.1 General principles

The fiscal year runs from January 1st to December 31st. The Country Programme transacts and keeps hold of its records in the local currency (US Dollars). All accounting transactions need to be recorded in a computerized accounting system (currently QuickBooks). The language used for all records is the language required by local law or English, if it is allowed by local law.

Bookkeeping is to be held according to the generally accepted accounting principles:

- ↔ All entries must be complete, accurate, timely (updated daily) and sorted.
- ↔ Changes in the accounting software or to the accounting document (bill) must be transparent – the original content must be visible. It must be visible when changes were made. Deleting entries is not allowed.
- ↔ The booking text must be clear and unambiguous; abbreviations are to be defined.

2.2 QuickBooks

With an adequate infrastructure, the use of QuickBooks Online vs. the desktop version is recommended. Access to the online version should only be granted to members of the finance team in the Country Programme (i.e. Finance Managers, Finance Managers) and the Executive Director. The latter has the authority to access the database and draw reports at any given time.

2.3 Chart of Accounts

The chart of accounts is developed by Union of Journalist of South Sudan - UJOSS and it is harmonised for all Country Programme. The development, review and maintenance of the chart of accounts aim at the harmonisation of the mapping of the accounts in QuickBooks (accounting system of country programme) An Annex detailing the Chat of Account is here attached.

ANNEX A: CHART OF ACCOUNT

Account	Type	Currency
10000 · ECOBANK (SS) LTD - [USD]	Bank	USD
10001 · ECOBANK (SS) LTD - [SSP]	Bank	SSP
10002 · PETTY CASH - [USD]	Bank	USD
10003 · PETTY CASH - [SSP]	Bank	SSP
11000 · Accounts Receivable	Accounts Receivable	USD
12000 · Un-Deposited Funds	Other Current Asset	USD
13000 · Inventory Asset	Other Current Asset	USD
14000 · Accounts Payable	Accounts Payable	USD
15000 · Payroll Liabilities	Other Current Liability	USD
16000 · Opening Balance Equity	Equity	USD
17000 · Unrestricted Net Assets	Equity	USD
21000 · Direct Public Grants	Income	USD
23000 · Uncategorized Income	Income	USD
25000 · Cost of Goods Sold	Cost of Goods Sold	USD
30000 · GENERAL OPERATING EXPENSES	Expense	USD
30100 · Office Supplies	Expense	USD
30101 · Office Utility Services	Expense	USD
30102 · Office Rent	Expense	USD
30103 · Printing & Copying	Expense	USD
40000 · PERSONNEL TRAVEL & MOVEMENT	Expense	USD
40100 · Local Airtickets	Expense	USD
40101 · Water Transportation Cost	Expense	USD
40102 · Taxi Fare	Expense	USD
50000 · COMMODITIES & MATERIALS	Expense	USD
50100 · Project Supplies	Expense	USD
50102 · Equipment Supplies	Expense	USD
55000 · TELECOMMUNICATION SERVICES	Expense	USD
55010 · Internet Subscriptions	Expense	USD
55011 · Telephone & Communications	Expense	USD
55012 · Airtime Units	Expense	USD
60000 · CONTRACTUAL SERVICES	Expense	USD
60100 · Chartered Flights	Expense	USD
60101 · Vehicle Rental	Expense	USD
77000 · MOTOR EXPENSES	Expense	USD
77011 · Vehicle Repair & Maintenance	Expense	USD
77012 · Vehicle Insurance	Expense	USD
88000 · EMPLOYEE PAYROLL	Expense	USD
88010 · Salaries & Wages	Expense	USD
88011 · Employer Contribution 17%	Expense	USD
88012 · Employee Contribution 8%	Expense	USD
88013 · Employee Medical Covers 5%	Expense	USD
88014 · Employee Payroll Taxes	Expense	USD
88015 · Rental Taxes	Expense	USD
89000 · Bank Service Charges	Expense	USD
99000 · PROGRAM SUPPORT CENTRE-PSC	Expense	USD

2.4 Organisation of accounting documents

The basis of every booking is an accounting document (bill, invoice, and voucher). Disbursements are made upon presentation of original invoices or receipts or internal receipts. Photocopies can only be accepted in exceptional cases (e.g. if the original invoice has to be presented to the donor), and only if the photocopy has an original signature on it.

In addition, the following regulations must be met:

- 1) Invoices will be registered upon receipt with an incoming stamp and the actual date.
- 2) The formal, factual and computational verification of the document must be visible through an indication (abbreviation of the person in charge of the purchase or budget).
 - a. Formal verification: See 3.4 Supporting Documents.
 - b. Factual verification: Was the service carried out/ were the goods delivered? Is the invoice in accordance with the offer?
 - c. Computational verification: Is the calculation correct?
- 3) The account assignment as well as the approval of the document (4-eyes principle) must be carried out on the document. As a general rule, every invoice or payment voucher requires the two signatures of

- a. The person responsible for the budget and
 - b. A second person, controlling the document for plausibility (in general the line manager).
-
- 4) To avoid double-booking, a bookkeeping note must be set in the document after every effected booking.
 - 5) Once payments are made, vouchers should be duly stamped to clearly reflect status and thereby avoid any possibilities of double payments.

In the case of the absence of one of the main signatories (substitution), a third authorised signatory can provide the second signature.

2.5 Filing of documents

All financial records, vouchers, bank statements and any attached supporting documentation (e.g. contracts, settlement offers) shall be stored by the Country Programme for at least ten years, or longer if local law requires it, before being destroyed. All records are retained in the original form. The FAO has to make sure that all documents and data are stored properly and that the Management of the South Sudan Office or any other person assigned by the Management of the South Sudan Office has free access to all documents and data at any time upon request.

All bookkeeping information has to be stored on the central electronic filing system. If a general filing system is not yet in place, the Executive Director or another mandated person is responsible for a secure back-up system following Union of Journalist of South Sudan - UJOSS IT requirements. Essential contracts such as the office rental, partner contracts, insurance contract, staff contracts, contracts with public donors and NGO registration documents must be filed electronically.

2.6 Authorizations

The Country Programme has to ensure adequate control over the financial transactions with an efficient and effective internal control system. The internal control system has to be organised in such a way that the work of one person is automatically checked by another person (immediate senior) and thus minimizing the possibility of irregularities (4-eyes principle). The roles and responsibilities as well as substitution rules are described in detail in Section B.

All Expenses have to be authorized by Executive Director before payment, Executive Director is mandated to sign up to USD 10,000, and any amount above this limit will require approval from Board chair.

2.7 Signatures

Contracts need to state the name and position of the signatory in addition to the signature. For invoices, vouchers and other supporting documents it is recommended to also include the name/initials and position combined with the signature for a clear identification of the signatory. Encouraged is also the use of signature sheets: an overview sheet showing signatures with names and positions, to be used for identifying signatures.

3. ACCOUNTING POLICIES

Offsetting assets against liabilities and income against expense is principally prohibited, except if this is stipulated or explicitly permitted by a requirement. The evaluations must be carried out according to the so-called “principle of prudence” specified in International Accounting Standards:

- ↔ Incomes are to be recorded only when certain.
- ↔ For foreseeable risks a provision must be formed immediately.
- ↔ Assets shall be valued at the lowest value principle, liabilities at the maximum value principle.

3.1 Expense Posting

3.1.1 General

Each expense is assigned to an expense account according to the standardised chart of accounts provided by the South Sudan Office. It is the responsibility of the individual initiating a payment request to ensure that the activity is clearly identified.

3.1.2 Staff based in Country Office but working for specific Projects:

Cost allocation for personnel who are based in Main office but working for specific project are to be apportioned and charged to their respective project either per Month or charged per Quarter.

For International Staff based in a Country Office: Cost allocation is based on level of effort and Timesheet need to be submitted.

Any consultant hired by Country programme, terms of reference, Consultancy Contract and if possible timesheet has to be completed before payment and cost allocation based on the activity the consultant is contracted to do.

Country Program maintains a single payroll for all personnel and cost allocations are done per project and per level of effort.

3.1.3 **Creation of chart of Account:**

Standard chart of account are maintained and each project is given a unique project Number to differentiate cost allocation per each project. The List of chart of account is detailed in the annex here in link. Country Office is responsible for updating the chart of Account where necessary. Create in QuickBooks a class with this information as follows:

- ↔ Cost Centre
- ↔ Cost Object
- ↔ Project Number

As highlighted above, the right allocation to Cost Centres and Objects is done in collaboration with the respective project staff/managers.

3.1.4 **Expenses paid by a Country Programme but budgeted in another project:**

In the cases where the Country Programme is paying on behalf of another Project costs locally, these costs should not be accounted as expenses (since they are budgeted with another project) but as receivables from the Country Office ,and the individual project pick it as a cost. All Country Programme on Quarterly bases has to reconcile their books with each respective project.

3.1.5 **Statutory Charges and Taxes**

The Country Programme is responsible for the payment of any occurring statutory charge or taxes.

3.2 **Prepayments and advance payments to staff members**

3.2.1 **General Policy**

UJOSS acknowledges that employees may need advances for travel and activity purposes. This document defines the rules and procedures to ensure compliance with UJOSS policies and financial management requirements for travel and business advances.

Advances to employees for UJOSS business purposes will be referred to as activity advance while advances for authorized travel will be referred to as travel advances. Requests for advances must be authorised by the Executive Director on the Travel Request Form or the Temporary Advance Form. Travel advances can be given for the sum of daily allowances plus a safety buffer. The calculation of the requested advance needs to be clear, e.g. (amount per day) x (number of days) = advance sum.

Advances of cash to an employee for travel (such as hotel cost) or other business purpose (such as local purchases and expenditures for activities outside the office) should only be made when payments to supplier/s cannot be facilitated by a direct payment (in the case of activity advances). All travel or activity advance requests should be supported by adequate activity justification. Advance funds must be used

for UJOSS business purposes only and only for the purpose/s for which the advance was made.

- ↔ Employees may not use advance funds for personal purposes.
- ↔ Employees may not use the advance funds to pay for expenses already incurred or paid out prior to the request (e.g. reimbursement).

The amount requested for travel or activity advance must be reasonable in relation to the estimated cost of the trip or business activity. Travel and activity advances will be issued no longer than five (5) working days before the start of travel or the activity transaction date (e.g. date of purchase). Offices may set a lower lead time depending on their local laws and context but it should not be more than the maximum.

- ↔ Temporary employees with no official contract signed with **UJOSS** are not allowed to take an advance.
- ↔ Temporary employees with an official contract or signed agreement with **UJOSS**, with duration of two months and below, are not allowed to take an advance.
- ↔ Temporary employees with contracts or agreements of more than three months are allowed to take an advance no higher than a maximum amount that should be defined by the office. They are therefore governed by this policy.

As a general rule for travels within South Sudan for trainings and meetings, accommodation is covered by the Office. A safety buffer is not necessary for any travels together with a colleague who is carrying a **UJOSS** credit card. In case of doubt about the needed advance amount for travels to field site, the Finance Officer should consult with the Finance Manager in The Main Office.

3.2.1 Conditions for approval of advancements

To obtain an advance for an activity or travel, the employee must submit the package of documents relating to his trip to the finance department in charge of payments/advances:

- ↔ Terms of reference of the mission
- ↔ The advance authorization form signed by the authorized persons and including the budget of the travel
- ↔ Invitation letter and other documents relating to the travel, sample of travel documents are link here.

Department heads or their covers are required to specifically authorize each travel or activity advance made to an employee. The written authorization for an advance should be included on the Advance Authorization form. This form also should be signed by the employee.

3.2.2 Amount of Advances

The advance amount shall be related to the estimated cost of travel or activity as outlined on the travel authorization form but shall be held to a minimum and allowed only when the department head or his/her cover determines that an advance is warranted.

The granting of travel or activity advances can be made in cash, checks or credit card or by direct transfer to the bank account of the travelling employee.

Each employee receiving an advance shall sign and date the travel advance authorization form, acknowledging the receipt of the funds.

3.2.3 Settlement of Advances

3.2.4 The ED is accountable, and the FM is responsible for ensuring and enforcing recovery of travel and activity advances. They are responsible for taking disciplinary actions for non-compliance to the policy. The staff's immediate supervisor will be held accountable for ensuring that the staff clears their advances. On time, that the expenses conform to FM policies, and that the expenses are accurately coded. The immediate supervisor is also responsible for approving expense reports based on the level of authorities in each office. Finance should conduct a review, but the primary responsibility lies with the employee's supervisor.

3.2.5 Finance Manager or accountant is responsible for ensuring that balances are properly reconciled, cleared, and recorded and of informing staff and supervisors on a regular basis (at least monthly) of any outstanding advances. Staff members have to settle their accounts immediately upon the return to the office, in general within two weeks after their return. Subsequently, staff members cannot receive a new advance before the

previous one is settled. All advances have to be settled at the latest by the 5th of the following month, otherwise the open amount will be deducted from the salary. For easier follow-up of the advances accounts payables should be created for every member of the staff; the advance payments and the counter entry must be booked onto it.

3.2.6 Travel and activity advances issued must be fully cleared within seven (7) working days following completion of the business trip or business activity, respectively.

- ↔ No new advances will be given to an employee until any previous advances have been fully cleared.
- ↔ Amounts outstanding after sixty (60) days from completion of business trip or business activity will be recovered immediately from the employee's salary to the extent allowed by local law. In addition, the employee's local office will take disciplinary action in a form of written warning and a note in the performance review, up to and including termination, against employees who fail to account for advances in a timely manner.
- ↔ If salary deduction is against local laws, the office must establish a procedure that includes plans on how it can ensure repayment by the employee.

All advances will be fully settled and any amount due will be payable before an employee moves, either to another part of the organization or outside. All effort must be done by the line and department manager, and supported by Finance and HR, to clear an advance.

Note: Failure to clear an advance in the time frame specified will result in the refusal to issue further advances and other measures, including a delinquency report to the employee's supervisor, and salary deductions where allowable by local law.

For Salary Advances and Loans see the respective regulations in the Personnel Policies (Need to check with HR manual). All terms and regulations on travel expenses and the settlement of expenses can be found in the Expenses Guidelines

3.3 Supporting Documents

The approved expense report should be submitted to the Accounting Office that issued the travel/ activity advance. Receipts for all expenditures must be kept in order to reconcile the advance – these must be legible and in original, without crossing-outs / changes and preferably in English.

The form should be supported by the following:

- ↔ Copy of signed/ authorized advance request form
- ↔ The activity report
- ↔ Original receipts (and invoices where applicable) for any expenses reported
- ↔ Original registration lists (a copy may be used if the original list is used to support payment of hotel invoices where the activity took place)
- ↔ Original signatures for any persons who have received payment.
- ↔ Balance of unused advance for which a receipt must be issued
- ↔ For international travel, airline itinerary/ ticket and boarding passes, valid copy of the passport, proof of exchange rates used.

Note: If no exchange receipt is provided, and if the exchange rate appears to be outside of the normal range, OANDA will be used for establishing a rate of exchange.

3.4 Translation of documents

If an English document is not possible and receipts provided are in local or other language, an English translation of the main elements cited below should be provided:

- ↔ Name of the supplier, vendor or payee
- ↔ Date of issue
- ↔ Date of purchase or payment
- ↔ Description of the good purchased or the service rendered
- ↔ Calculation details (e.g. quantity x unit price)

- ↔ Total amount with the currency
- ↔ Positive evidence that the payment was made, i.e. a cash register or a handwritten receipt on which the word “paid” appears, including date (if differing from the date of purchase)
- ↔ Signature confirming the receipt of money.

If no original receipt can be obtained

If no original receipt can be obtained, there is the possibility – in exceptional cases - to produce a self-prepared voucher for small amounts (less than the equivalent of USD100, unless approved by the Executive Director ED).

The internal receipt must include the following information as a minimum:

- ↔ The Date
- ↔ Type of expense and/or name of service provider/supplier
- ↔ Total amount with the currency plus calculation details
- ↔ A note explaining why there is no receipt
- ↔ Signature of the recipient

Internal receipts can be produced by using a receipt book or can be issued in all possible written formats. In the case of small expenses (e.g. public transport in partner countries, meals at an informal market) a collective expenses list of all internal receipts (e.g. during a project trip) can be issued by the travelling staff member and approved by the Executive Director (or DED).

3.5 Monthly Closing

Check list before of what need to be done

- ↔ Bank reconciliations
- ↔ Petty cash reconciliations
- ↔ Pending cheques
- ↔ Bank-related Apps
- ↔ Advances
- ↔ Settlements Accounts with project areas
- ↔ Income from other sources need to be reported
- ↔ Inter-project borrowing monthly reconciliations
- ↔ Monthly reports submitted.

3.6 Year-End Adjustments

Liabilities / Payables:

Unpaid bills or commitments for the period that are not yet paid have to be reflected as liabilities/ payables at the date of generating the balance sheet.

Provision

At the time of generation of the balance sheet, liabilities of uncertain timing and uncertain amount have to be reflected as provisions. This could for example be provisions for severance payments.

3.7 Fixed Assets

The scope of the assets’ management section refers to the processes of planning and controlling the acquisition, operation, utilization, maintenance, renewal, and disposal of the organizational assets. This process aims at improving the delivery potential of assets and minimizes the costs and risks involved. Adequate maintenance and proper deployment of systems, people, and processes ensure a positive enhancement of capital over the asset lifecycle.

3.7.1 Recognition & Capitalization

We define assets as any tangible or intangible item, except financial resources, used to support programme implementation. Such items may consist of any or all of the following:

- ↔ Property, Plant and Equipment;
- ↔ Serially-Numbered Items (SNIs);
- ↔ Inventories; and
- ↔ Intangible Assets.

By definition of the above types of assets, we can also arrive at the capitalization thresholds of each category, as suggested below:

3.7.2 Property, Plant and Equipment:

Tangible items with an original purchase price of USD 10,000 (or equivalent in other currency) or more per unit and with a useful life of at least one year. Examples of PPE include but are not limited to vehicles, communications and IT equipment, furniture and fixtures, and physical structures such as buildings.

3.7.3 Serially-Tacked Items:

Tangible items with an acquisition value less than USD 10,000 (or the equivalent in other currencies) that are used for day-to-day official business and do not fall within the definition of either PPE or Inventories. Examples of STIs include but are not limited to desktop computers, network printers, satellite transmitters, generators, etc.

3.7.4 Inventories:

All items that are intended to be distributed to populations of concern or consumed by the operation, regardless of their value. Examples of inventories are eye glasses, food items, tents, blankets and kitchen sets, etc.

3.7.5 Intangible Assets (IA):

Identifiable non-monetary assets without physical substance. Examples of intangible assets are software, licenses and rights, copyrights, intellectual property, etc.

3.8 Assets Management : Roles & Responsibilities

The roles within the organisation for the Asset Management are defined as follows:

3.8.1 Finance & Administration Manager

- ↔ Maintains the financial accounting records and reports on these resources.
- ↔ Manages the assets assigned to the Country Programme.
- ↔ Undertakes physical checks of the assets as scheduled - monthly, bi-annually and annually.
- ↔ Establishes general ledger accounts for major asset classes, including applicable depreciation according to established guidelines.
- ↔ Establishes fixed asset accounting and financial reporting policies that conform to reporting accounting standards.
- ↔ Establishes a fixed asset management program to coordinate the development and dissemination of fixed asset policies and procedures and to facilitate all of the necessary activities to establish asset accountability.
- ↔ Manages the assets assigned to the Country Programme.
- ↔ Provides central administration and support for a standardized Fixed Asset Management System.
- ↔ Proposes reviews to this manual if deemed necessary.
- ↔ Establishes within the department a disposal operation for the removal, redistribution, and sale of surplus assets.

3.8.2 Executive Director

- ↔ Serve as custodians of the fixed assets and controlled items that are assigned to their Country Programmes.
- ↔ Ensure full compliance with the established fixed asset accounting policies and procedures, together with the Head of Finance & Operations, in order to maintain adequate records of the fixed assets and controlled items.

3.9 Assets Acquisition

Fixed Asset acquisitions process covering the expression of need, the selection of suppliers and the ordering of capital assets is the same as the equipment's and supplies procurement process: the expenditure purchasing cycle.

The tangible and intangible elements intended to be used in a sustainable way for the activity of Health Action Africa are fixed assets. A priori, their duration is more than one year. Some goods and services of little value or whose consumption is very fast can be considered as entirely consumed in the exercise of their commissioning, and therefore cannot be classified as capital assets.

As a general rule, any property or value owned by UJOSS that remains in the same form for a period of more than one (1) year is an asset. The value must be greater than or equal to 50 USDs.

NB: except for office equipment and furniture where the value of the asset may well be less than 50

3.10 Assets Maintenance

As the items identified as fixed assets are to be used for more than one year, it is up to us to describe the procedures for their follow-up, inventory, disposal or disposal. For this part, only tangible capital assets used for activities will be considered. The maintenance to be implemented must allow procedures to:

Effective monitoring of fixed assets (the terms of their codification; the terms of their monitoring; the rules relating to their inventory;

- ↔ Assignment of code to the acquired property;
- ↔ Report this code on the detailed listing of fixed assets;
- ↔ Physical marking of the code on the property concerned.

The code must appear indelibly on each item and is worn upon receipt. The criteria used to develop the codes are as follows:

Table 1: Assets Specifications Check List

REFERENCE	DESIGNATIONS	NUMBER OF CHARACTERS
1	Country Programme Name	03 alphabetical characters
2	Immobilisation nature	03 alphabetical characters
3	Year of acquisition	02 numeric characters
4	Acquisition month	02 numeric characters
5	Geographic location	03 alphabetical characters
6	The User Service	03 alphabetical characters
7	Order number	03 numeric characters
8	The logo of Union of Journalist of South Sudan - UJOSS	

On the rolling stock, only the Health Action Africa logo will be affixed. In the case of a transfer of an asset from one location to another, the Head of Finance and Operations, informed by a transfer statement, updates the record of the asset concerned. This activity also includes all tasks related to the maintenance and regular updating of asset records (records) or asset statements. This capital asset file provides a supporting statement of capital account balances. It also allows for reconciliation with the results of the physical inventory of capital assets that the organization must conduct annually.

- ↔ Satisfactory monitoring of capital asset maintenance and withdrawals through regular updates of fixed asset register (or the IT status of capital assets); Satisfactory follow-up of maintenance of acquired assets and capital withdrawals through regular updates to asset sheets (or the IT status of capital assets). It is intended to guarantee:
- ↔ Satisfactory monitoring of maintenance and withdrawals of fixed assets;
- ↔ A strict concordance, at the end of each period, between the balances of these fixed asset statements and the balancing items.

Maintenance and repair procedures shall be carried out in accordance with the expenditure procurement procedures dealt with in the operation. The determination of the timing of the intervention on the rolling stock is dictated by the instructions of the designer.

In the case of transport equipment, the drivers of the Country Programme clean and maintain the vehicles assigned to them. Each vehicle is equipped with a logbook that the driver is required to complete at each refuelling and during maintenance and dispatch operations. In general the logbook includes information on: The name of the vehicle; the date of commissioning; details of maintenance and repair inventories; the location of vehicles; the average consumption. In addition, the Country Office logistic person keeps a logbook for each vehicle that will record:

- ↔ Dates and times of outings;
- ↔ The destinations;
- ↔ The reasons for moving;
- ↔ The quantities of fuel required;
- ↔ Mileage at departure and return;

- ↔ The signature of the agent conveyed;
- ↔ A detailed description of the maintenance/repair operations carried out;
- ↔ The complete address of the garage having carried out the aforementioned operations;
- ↔ The mileage at which operations were conducted.

The Head of Finance and Operation periodically checks the regular maintenance of the book and the consistency of the information. In particular, it is ensured that the logbook is correctly completed; the journeys recorded therein are justified; the fuel supplies are reasonable in view of the distances travelled and the average consumption of the vehicle per 100 km.

3.11 Assets Register

All assets have to be listed in a detailed, up-to-date inventory list, including item description, purchase date, purchase price, depreciation and book value. The updated inventory list must be sent to the South Sudan Office until the 31st of January each year and any time on demand. All movable assets that exceed a value of USD 10,000 and immovable fixed assets have to be labelled. The condition of the items (newly-bought, good condition, used, etc.) has to be specified. Note: A sample of the Assets Register is presented in Annex D of this manual.

3.12 Assets Depreciation

All fixed assets must be registered in the fixed assets register immediately after purchase. Assets up to the equivalent of USD 10,000 have to be fully depreciated in the year of purchase. Assets over USD 10,000 are depreciated using the straight-line / indirect depreciation method. The following amortisation periods for new acquisitions are applicable:

- ↔ Office Furniture and Equipment 5 years
- ↔ IT and technical Office Equipment 3 years
- ↔ Vehicles 5 years

Used assets are to be depreciated according to their remaining useful economic life. Assets purchased within the first six months of the year will receive full depreciation for that year, while those purchased within the last six months one half of the annual depreciation is charged. If an asset should be sold, the bidding/offer process needs to be clearly documented.

3.13 Asset Disposal

The Head of Finance & Operations will identify and record all fixed assets that are removed from service, retired, and disposed of. All assets that are sold, exchanged, traded, stolen, damaged beyond repair, worn beyond utilization, or in any other way removed from service will be reported as disposals in the current fiscal reporting period. All disposals and retirements for fixed assets, controlled items, and other property will be performed in accordance with this guidelines and procedures.

Disposal and disposal proposals are made to the UJOSS Executive Director on the proposal of the Head of Finance and Operations. It is attached to the report of the Executive Director, a statement of assets to be removed and specifying in particular:

- ↔ the nature of the property,
- ↔ the identification of fixed assets to be transferred to third parties or disposed of;
- ↔ prior approval of these operations by the authorised bodies;
- ↔ The life of the fixed assets, the purpose of the disposal or disposal and the net book values.

The Head of Finance & Operations will proceed with disposal ensuring:

- ↔ All sensitive & confidential information is removed from equipment / furniture.
- ↔ Any conflict of interest should be declared, and the relevant person should remove themselves from the process.
- ↔ Any disposal of electrical equipment must comply with the relevant regulations.
- ↔ Disposal will be by sale, donate or scrap.

Sale to third parties or staff members: The disposed items can be sold to third parties or staff members at the asset's carrying value (historical cost of the fixed asset and the corresponding amount of accumulated depreciation).

There are also certain situations where staff members may wish to purchase equipment. This is often the case in relation to computers which are no longer in use and out of date. In this case, the following procedure should be followed:

- ↔ The relevant staff member should contact the Head of Finance & Operations to request an evaluation of the asset(s).
- ↔ The Finance office will approve a price and notify the relevant staff member.
- ↔ The sale should be approved by Executive Director.
- ↔ A form of Contract for Sale should be completed and signed by the purchaser and the Executive Director. Payment shall be in favour of **UJOSS**, official receipt issued for amount received.
- ↔ The Asset register will be updated to reflect all sales with the Name of purchaser, date of collection & receipt number to be recorded.

Note: A sample of the contract form for sale to third parties of staff members is presented in Annex C of this manual.

Donate: Items of equipment can be donated free of charge to institutions/ organisations etc. that will use them for training/ education purposes. If this method of disposal is used, the receiving body must be asked in writing that it has received the item(s) in question free of charge from the Country Programme and that the ownership of the asset including all associated costs and liabilities have been transferred. (*Note: A sample of the donation form is presented in Annex B of this manual*).

Scrap: If surplus equipment / furniture cannot be disposed of by way of sale or donation and it is deemed obsolete, arrangements should be made to have it scrapped. Local regulations should be followed for the disposal of the assets, particularly for electrical & electronic equipment. Upon disposal, the asset register will be updated to reflect all items scrapped. Date & method should be recorded.

A list of disposals, indicating method & proceeds will be submitted to the Executive Director at the end of each fiscal year. (*Note: A sample form of the register for disposed assets is presented in Annex E of this manual*).

4. FINANCIAL REPORTS

Following, the internal reporting system and guidelines for the annual financial statements are outlined.

4.1 Internal Reports

A financial QuickBooks report must be provided by the Finance Manager on a monthly basis by the 10th day of the following month. The report is from January 1st to date and it comprises monthly Profit & Loss (general and by activities) statement, Balance Sheet, Journal Entries, Transaction by Detail, payroll and the respective bank statements & liquidity report.

A special report should be provided to the programme team related to the Budget utilization, called Variance Analysis report.

The financial report is directed to the Executive Director (or DED) and the head of projects. It is the Finance Manager's responsibility to send the financial report on time.

The Executive Director (or DED) and or project Managers reviews these reports to ensure that expenditures have been properly allocated, and to monitor the financial status of the Country Programme. If there is the need, the Finance Manager can support the Executive Director in understanding the financial reports, and if appropriate give recommendations on the better utilisation of funds.

4.2 Annual Financial Statements

At end of year, the Finance Manager is responsible to prepare a full set of financial statements which have to follow the International Accounting Standards (IAS) as well as the overall considerations and standards from Vienna.

The set of financial statements should comprise the following:

- ↔ Cash flow statement. The cash flow worked in a free but comprehensive format should show for the on-closing year income versus expenditures/receivables; transfers to partners, advances and balance of funds are included.

- ↔ Balance sheet.
 - ↔ The balance sheet is a substantial statement for reconciling cumulated balances of assets and liabilities.
 - ↔ Profit and Loss Statement by project.
 - ↔ Budget vs. Actual for all programmes or per project.
 - ↔ Notes regarding accounts and other explanatory notes.
- The notes should present information about the basis of preparation of the financial statements*

Additionally, the following documents must be made ready and file until the end of January, of the following year:

- ↔ Country Programme data sheet.
- ↔ Inventory list.
- ↔ Minutes of the meetings.
- ↔ List of (open) cheques.
- ↔ Bank accounts statements (January to December).
- ↔ Audit report and management letter and response of the management to the management letter.
- ↔ Detailed overview of staff costs, including: gross salary, payroll costs, paid leave days not consumed, date of birth, entry date, date of planned retirement.
- ↔ Bank confirmation letter

Note: *The bank confirmation letter has to be sent directly from the local bank to auditors of the Country Office. Only if this is not feasible, the local auditor can send on behalf of the local bank to the auditors of the country programme Office.*

5. AUDITS

Besides the annual external audit, internal audits and internal Spot-Checks can be conducted in the Country Programmes, as described hereafter.

5.1 External Audit

An Independent Chartered Accountant/Auditor is appointed directly by the Country Programme, which is announced through local media, to audit the financial statements on basis of relevant collaboration with the South Sudan Country Office and upon the current Terms of Reference (ToR).

The South Sudan Country Office directly appoints the Auditor only in very limited cases demanded by the Country Programme's situation (e.g. impossibility to acting or legal issue). The appointment has to be finalized by December 1st each year.

The financial statements (cash flow statement, balance sheet, profit and loss statement, and other notes) have to be prepared in accordance with the International Accounting Standards (IAS) including appropriate explanatory notes.

The financial audit shall be carried out in accordance with the International Standards on Auditing (ISA). The Chartered Accountant/Auditor has to confirm that the accounting and the financial statements are in accordance with the Terms of Reference from UJOSS.

The Chartered Accountant/Auditor should present as a note the summary of significant accounting policies and other explanatory notes regarding accounts (income and expenses). The auditor has to deliver clear recommendations and worked out revised statements of cash flow and balance sheet.

The auditor's report and the management letter shall be signed by the auditor, whereas the financial statements shall be signed by the Executive Director and/or other mandated person and the Finance and Administration Manager of the Country Programme and submitted according to the current Terms of Reference. The Executive Director has to write a response to the management letter

The audit company or the person auditing must be changed at least every 5 years or more frequently if required by the local regulation or a donor's regulation.

The Terms of Reference are updated by mid-October each year, including relevant adaptations initiated by the Country Programme and shared with the Auditor latest November end. Moreover, the ToRs should define the special conditions/expectations with regards to reports on accounts and management letter (such as orientation for the

presentation, the content etc.). The rules and requirements as above stated also apply to the audit of projects, unless otherwise defined.

Note: UJOSS consider external Audit done with all the conditions above to be an Independent Audit for all country Programme, unless requested in writing; UJOSS will not conduct a separate Audit per project. This is to minimize cost.

The draft of the audit report and the management letter shall be submitted until end of January; the final audit report and management letter until end of February. The exact dates and additional deadlines are communicated every year at the beginning of December by the Finance Manager. Any delays in submission should be justified.

5.2 Internal Audit and Spot-Checks of the South Sudan Country Programme.

The South Sudan Office can authorise a person to undertake an internal audit of the management of the Country Programme, the implementation of guidelines, the management of stock and inventory, the internal control system and the financial management (exemplary topics – not an exhaustive and definite list).

The results of the internal audit shall be put down in a written report and handed to the Executive Director for comments and annotations, before sending it to the Board chair. The findings and follow up actions will be discussed with the Executive Director.

The Country Programme management team can organize for a meeting to brief the Board of Director on the findings from the Internal Audit.

The Executive Director or another mandated person is responsible for the follow-up of the recommendations and measures defined in the management letter and any further recommendation of the internal auditors (e.g. internal revision of the South Sudan Office).

Internal Spot-Checks by an authorised person of the South Sudan Office can be carried out any time.

6. CURRENT ROLES

As an overview, the roles described in this document are currently held by the following individuals with status November 2022:

S/N#	Position	Location	Name
01	Executive Director		
02	Finance and Administration Manager		
03	Project Manager		
04	Head of Finance & Operations		
05	Finance Officer		

7. PROCESS DESCRIPTION COUNTRY PROGRAMME

To be defined by the Country Programme

Section B contains detailed operational sequence descriptions and regulations of the financial management in the Country Programme. The written description of the standard procedures and regulations shall be developed by the FAM in coordination with the Executive Director (or DED). The Country Programme specific regulations in Section B cannot counter or undermine Section A of the Financial Guideline. Only if local law requires it, alterations can be made to Section A.

7.1 Cash Balance Ceiling

The maximum Cash balance on an average every month of each cash box of the Country Programme is set as following – in the equivalent in local currency:

- ↔ USD Petty cash, higher of USD 1,000 and lower level of USD 200.
- ↔ SSP Petty Cash, higher of SSP 100,000 and lower level of SSP 5,000.
- ↔ USD Bank Limit depending on the available funding and it's open.

↔ SSP Bank maximum of USD 5,000 Equivalent.

The aim of the limitation is for the Country Programme is to be able to operate and to reduce the risk of theft.

7.2 Bank Signatories

As a general rule all bank accounts must have the following authorized joint signatories:

- ↔ Executive Director.
- ↔ Finance and Admin Manager.
- ↔ 3rd Person locally in the Country Programme, in any case a Senior position

7.3 Annual Audit

An Independent Chartered Auditor is appointed by the Country Programme to audit the financial statements of a fiscal year. The Terms of Reference and the timeline are set up each year. To secure transparency and objectivity, the audit company must be changed at least every 5 years – unless the local regulation or a donor regulation requires a shorter timeframe.

Auditor

Appointed Since	2022
Country Regulation	5 Years
Donor Requirements	xxxxx
New Appointment	2027

SAMPLES COMPLIANCE DOCUMENTS ANNEXIS

SAMPLE A: PAYMENTS PROCESSING VOUCHERS

ANNEX A: CASH REQUEST FORM

CASH REQUEST FORM					CRF NUMBER
					XX
PLEASE ISSUE					
Business Advanced		Salary Advanced		Travel Advanced	
VENDOR/SUPPLIER					
Cost Allocations:					
Amount Requested		Date Needed			
Projects	(%) Charged	Amount Per Project	Budget Line	Grant Number	Account Codes
XX	XX	XX	XX	XX	XX
Mode of Payment	Cash		Cheque		Bank Transfer
Purpose:					
Requested By:					
Name: _____		Signature: _____		Date: _____	
Name: _____		Signature: _____		Date: _____	
Finance Review:					
(This Section Should be Completed Before Approval)					
NIL Advanced Outstanding			Outstanding Advanced		
Approved By:					
Name: _____		Signature: _____		Date: _____	
DECLARATION: (Must Be Completed before payment is made) I understand that business advances must be settled within seven (7) working days after completion of the business and travel advanced within seven working days after completion of travel. I understand and adhere to the policy.					
Justifications: If any for additional advances while previous is outstanding (Must be filled by the requester.					



No: **236**

Payment Authorization Voucher

Date/...../.....

Paid to:.....

Amount in Words:

Being payment for:

SSP/USD: _____

Cheque No: _____

Sign of Receiver

--	--	--	--	--	--

Paid by:

Sign: _____

Approved by:

Sign: _____

--	--	--	--	--	--	--	--	--	--	--

ANNEX C: PETTY CASH REQUEST FORM

**PETTY CASH REQUISITION
FORM**

PAYEE NAME		DATE	
DEPARTMENT		BUDGET LINE	
DESIGNATION		PAYMENT MODE	

PROJECTS CHARGED			

QUANTITY	DESCRIPTION	UNIT PRICE	TOTAL PRICE
<GRANT TOTAL>			

REQUESTOR NAME
Print

APPROVER NAME
Print

REQUESTOR SIGNATURE
DATE

APPROVER SIGNATURE
DATE

ANNEX D: PETTY CASH VOUCHER - PCV

PETTY CASH VOUCHER (PCV)							
TO:				PCV #:			
Please provide below the amount of cash to the value of <i>(in words)</i>							
<i>(Receipt and/or Invoice must be attached)</i>							
To (Mr/Ms/Mrs)					Date:		
No	Acct #	Proj #	Budget Code	Loc	Description	Currency	Total Amount
1							
2							
3							
4							
Payment Authorized By				Cash Collected By			
Name			Date	Name		Date	
Position				Position			
Signature				Signature			

ANNEX E: PETTY CASHBOOK

Date	Name	Memo	Debit	Credit
		Cash from The Bank	0.00	\$0.00
		TOTAL CASH IN THE SAFE BOX	\$0.00	\$0.00
				\$0.00
				\$0.00
		CASH BOX BALANCE	0.00	0.00

Prepared by: _____ Title: _____ Signature: _____ Date: _____

Checked by: _____ Title: _____ Signature: _____ Date: _____

Approved by: _____ Title: _____ Signature: _____ Date: _____

SAMPLE B: FINANCIAL MANAGEMENT REPORTS FORMATS

ANNEX A: STATEMENT OF CASH FLOW

CASH	Month 1	Month 2	Month 3	Month 4
Beginning Cash	XXX	XXX	XXX	XXX
Cash Sales	XXX	XXX	XXX	XXX
Collections	XXX	XXX	XXX	XXX
Other Cash	XXX	XXX	XXX	XXX
TOTAL CASH	XXX	XXX	XXX	XXX
AVAILABLE	XXX	XXX	XXX	XXX
EXPENSES				
Purchase of Inventory	XXX	XXX	XXX	XXX
Salaries and Wages	XXX	XXX	XXX	XXX
Other Employee Expenses	XXX	XXX	XXX	XXX
Utilities	XXX	XXX	XXX	XXX
Rent/Lease	XXX	XXX	XXX	XXX
Office Supplies	XXX	XXX	XXX	XXX
Telephone	XXX	XXX	XXX	XXX
Printing/Photocopying	XXX	XXX	XXX	XXX
Misc. (including postage)	XXX	XXX	XXX	XXX
Advertising	XXX	XXX	XXX	XXX
Insurance	XXX	XXX	XXX	XXX
Auto/Transportation	XXX	XXX	XXX	XXX
Travel/Entertainment	XXX	XXX	XXX	XXX
Taxes/Licenses	XXX	XXX	XXX	XXX
Packaging/Shipping	XXX	XXX	XXX	XXX
Subscriptions/Dues	XXX	XXX	XXX	XXX
Bank Service Charges	XXX	XXX	XXX	XXX
Interest	XXX	XXX	XXX	XXX
Commissions	XXX	XXX	XXX	XXX
Decorating	XXX	XXX	XXX	XXX
Legal/Accounting	XXX	XXX	XXX	XXX
Other - List	XXX	XXX	XXX	XXX
TOTAL EXPENSES	XXX	XXX	XXX	XXX
CASH AVAILABLE	XXX	XXX	XXX	XXX
Payment on Debt	XXX	XXX	XXX	XXX
ENDING CASH	XXX	XXX	XXX	XXX

ANNEX B: INCOME STATEMENT		
REVENUE		
Sales Revenue		XXX
Service Revenue		XXX
Interest Revenue		XXX
Other Revenue		XXX
(Less sales returns and allowances)		(XXX)
NET SALES		XXX
COST OF GOODS SOLD		
Opening Inventory		XXX
Add: Purchases	XXX	
(Less Returned Inwards)	(XXX)	XXX
Add: Carriage Inwards		XXX
Add: Bonus Stock		XXX
Add: Discount Received		XXX
(Less Closing Inventory)		(XXX)
GROSS PROFIT		XXX
OPERATING EXPENSES		
Purchase of Inventory		XXX
Salaries and Wages		XXX
Carriage Inwards		XXX
Other Employee Expenses		XXX
Utilities		XXX
Rent/Lease		XXX
Office Supplies		XXX
Telephone		XXX
Lighting & Heating		XXX
Printing/Photocopying		XXX
Misc. (incl. postage)		XXX
Advertising		XXX
Insurance		XXX
Auto/Transportation		XXX
Travel/Entertainment		XXX
Taxes/Licenses		XXX
Packaging/Shipping		XXX
Subscriptions/Duties		XXX
Bank Charges		XXX
Bad Debts		XXX
Discount Allowed		XXX
Interest		XXX
Sundry Expenses		XXX
Rate & Rats		XXX
Commissions		XXX
Decorating		XXX
Legal/Accounting		XXX
Depreciation		
• Building		XXX
• Motor Vehicles		XXX
• Machineries		XXX
General Expenses		XXX
TOTAL EXPENSES		XXX
NET PROFIT/LOSS BEFORE TAXES		XXX
LESS: Income Taxes		(XXX)

ANNEX C: STATEMENT OF FINANCIAL POSITION (BALANCED SHEET)

ASSETS	COST AMOUNT (USD)	ACCUMULATED DEPRECIATION AMOUNT (USD)	NET BOOK BALANCE AMOUNT (USD)
NON-CURRENT ASSETS			
Land			XXX
Land Improvements			XXX
Buildings			XXX
Motor Vehicles			XXX
Fitting & Fixtures			XXX
Machineries			XXX
(Less Accumulated Depreciation)			XXX
TOTAL NON-CURRENT ASSETS			XXX
CURRENT ASSETS			
Cash in Hand		XXX	
Cash in Bank		XXX	
Short-Terms Investment		XXX	
Accounts Receivables (AR)		XXX	
Other Receivables		XXX	
Closing Inventory		XXX	
Supplies		XXX	
Prepaid Expenses		XXX	
TOTAL CURRENT ASSETS			XXX
TOTAL INTANGIBLE ASSETS			
Goodwill		XXX	
brand recognition		XXX	
copyrights		XXX	
patents		XXX	
trademarks		XXX	
trade names		XXX	
customer lists		XXX	
TOTAL INTANGIBLE ASSETS			XXX
TOTAL NET ASSETS			
CURRENT LIABILITIES			
Short Loans Payable		XXX	
Current Portion of long-term debts		XXX	
Trade Accounts Payable (AR)		XXX	
Accrued Compensation & Benefits		XXX	
Accrued interest expense		XXX	
Accrued wages		XXX	
Accrued Dividends Payable		XXX	
Income Taxes Payable		XXX	
Deferred Revenues		XXX	
TOTAL CURRENT LIABILITIES			XXX
LONG-TERM LIABILITIES			
Notes Payable		XXX	

SAMPLE C: TRAVEL & ADVANCED AUTHIRIZATIONS

ANNEX A: TRAVEL AUTHORIZATION (SAMPLE)

PROFESSIONAL TRIP AUTHORIZATION AND EXPENSE REPORT

STAFF MEMBER _____ VENDOR # _____ PO# _____
 SCHOOL/DEPARTMENT _____ POSITION HELD _____
 TYPE OF CONFERENCE (INFO ATTACHED) _____ CITY/STATE _____ DEPARTURE DATE _____
 NAMES OF OTHER STAFF MEMBERS ATTENDING _____ RETURN DATE _____
 SUBSTITUTE TEACHER REQUIRED FOR _____ DAYS TRIP REQUESTED BY _____
 BUDGET UNIT _____ ACCOUNT _____ AMOUNT _____

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READ REGULATIONS ON REVERSE SIDE

TRIP/ADVANCE AUTHORIZATION

<p>ADVANCE REQUESTED</p> <p>LODGING \$ _____ x _____ Day(s) \$ _____ FOOD \$ _____ x _____ Day(s) \$ _____ MILEAGE \$ _____ x _____ Miles \$ _____ BAGGAGE FEE** \$ _____ x _____ Bag(s) \$ _____ OTHER* (Be Specific) _____ \$ _____ TOTAL _____ \$ _____</p>	<p>SIGNATURES</p> <p>STAFF MEMBER _____ SUPERVISOR _____ BUDGER MANAGER _____</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p style="text-align: center;">FINANCE OFFICE USE ONLY</p> <p>CHECK/EFT NO _____ AMOUNT \$ _____ DATE _____</p> </div>
--	---

ADVANCE WILL BE ISSUED NO EARLIER THAN TWO WEEKS PRIOR TO TRIP

FINAL EXPENSE REPORT

	ALLOWABLE EXPENSE	ACTUAL EXPENSE	
LODGING*	\$ _____	\$ _____	<p>SIGNATURES</p> <p>STAFF MEMBER _____ SUPERVISOR _____ BUDGET MANAGER _____</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p style="text-align: center;">FINANCE OFFICE USE ONLY</p> <p>TOTAL EXPENSE \$ _____ ADVANCE \$ _____ DUE TO STAFF MEMBER \$ _____ DUE FROM STAFF MEMBER \$ _____ RECEIVED _____ CHECK # _____ INITIALS _____ DATE _____</p> </div>
FOOD*	\$ _____	\$ _____	
MILEAGE	\$ _____	\$ _____	
BAGGAGE FEE**	\$ _____	\$ _____	
OTHER* (Be Specific)	\$ _____	\$ _____	
TOTAL	\$ _____	\$ _____	
OTHER	_____	_____	

*ATTACH BILLS, RECEIPTS, ITEMIZED LIST, ETC.
 COMPLETE ONLY IF PAID BY THE STAFF MEMBER
 **COMPLETE ONLY IF FLIGHT TRAVEL REQUIRED

SAMPLE D: ASSETS MANAGEMENT

ANNEX A: ASSET DISPOSAL REQUEST

Department/ Name:		Date:	
Serial No:	Model No:	Carrying Amount:	Date Purchased:
Description of Asset to be Disposed:			
Comments:			
Reason for Disposal:		Date:	
<input type="checkbox"/> Exceed Lifespan/Minimum Standards <input type="checkbox"/> Scheduled Replacement <input type="checkbox"/> Loss <input type="checkbox"/> Damage <input type="checkbox"/> Theft <input type="checkbox"/> Defect <input type="checkbox"/> Other (Specify)			
Recommendation for Disposal:		Approved by:	
<input type="checkbox"/> Donation <input type="checkbox"/> Write-off <input type="checkbox"/> 3 rd Party Sale <input type="checkbox"/> Other (Specify)			

ANNEX B: CONFIRMATION OF DONATION (SAMPLE)

I can confirm that _____ (name of receiving organisation/ institution) has received the following item(s) of equipment free of charge from **Union of Journalist of South Sudan - UJOSS** (Country Office name):

(Described the Machine/Machinery/Equipment/Furniture) _____

We acknowledge the transfer of ownership of the asset(s) including all associated costs and liabilities from the Union of Journalist of South Sudan-**UJOS** (Country Office Name) to the receiving institution.

Receiving Institution	Union of Journalist of South Sudan- UJOS
Receiving Officer Title	Executive Director
Receiving Institution Signature	
Date	

ANNEX C: CONTRACT FOR SALE (SAMPLE)

Union of Journalist of South Sudan - UJOSS (Country Office Name) offers for sale the under-described machine, machinery, equipment, furniture on the following terms:

_____ : Is offered for sale 'as is' and on the basis that same has been inspected in advance by the purchaser.

_____ : is sold with or without any defects and without any warranties or guarantees (express or implied) on the part of the vendor as to its functionality, effectiveness, safety for use, merchantable quality or fitness for purpose.

The vendor accepts no liability whatsoever for any loss or damage howsoever caused or incurred by the purchaser or any other person, as a result of the use by such person of the goods.

(Described the Machine/Machinery/Equipment/Furniture) _____

I, (name of purchaser) hereby agree to purchase the above described items on the terms as outlined above and I hereby further acknowledge that I have inspected the goods prior to signing this Contract and I am satisfied as to the present condition and the state of repair of the items.

Signed _____ Signed _____
(For: Union of Journalist of South Sudan) (For: Purchaser)

Date _____ Date _____

ANNEX D: ASSET REGISTER

Name	Description	ID Tag	Category	Department /Location	Date of Purchase	Supplier	Price	Outstanding Value	Condition (Dispose Y/N)

I certify that the current overview of the Asset Register as of 31.12.20XX is in accordance with the presented information in the above table.

Executive Director _____

Signed _____

Date _____

ANNEX E: REGISTER FOR DISPOSALS OF ASSETS (SAMPLE)

Details	Asset Register Reference	Serial Number Reference	Year and Cost of Purchase	Method of Disposal:		
				Sale (Name of Buyer, Value)	Donate to	Scrap (Method)

I certify that disposals have been carried out in accordance with the approved procedures of the finance manual & that asset register has been updated.

Executive Director _____

Signed _____

Date _____