

Rabai Empowerment for Community (RefCom)

Finance Strategy

2024

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RABAI EMPOWERMENT FOR COMMUNITY

Building passion for humanity through action to community

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DEFINITION OF TERMS

The following terms as used in this strategy shall have the following meanings

“The Finance strategy” means The Finance Regulation and Procedures for Kwale County Natural Resources Network (KCNRN)

“Financial year” means the 12 months period from 1st January to 31st December, both dates inclusive

“Network” means the Kwale County Natural Resources Network

“Staff” means a person employed by the Network under the stipulated Terms and Conditions of employment and Human Resources Manual of the Network

“Member” means registered persons and institutions as per the network’s constitution

“Executive Committee” mean the officials elected by the members of the network to guide its operations

“The Coordinator” means the person appointed as the Chief Executive Officer of the network in accordance with the provisions of the Constitution of Network

“Designate finance person” means a person employed or otherwise engaged by the Network to work in finance department.

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FOREWORD

Good financial document will enable the Network to build good relationships with its stakeholder, donors and indeed the community. It will also strengthen its organizational image.

This is because putting in place proper financial management optimizes financial planning, provide members and staff with basic financial planning skills which will ultimately ensure that the Network meets its financial obligations and maximize its longer-term financial wellbeing.

The publication of this first strategy, which has been prepared with efforts by members, is a milestone for the Network. It provides an outcome of great effort which was done for the last three months. During this period, the network established working committees to come up with policy documents to guide its operations for the next five years. In underpinning the move to coming up with new policies, the Network has a set of clear core priorities policies and financial strategy was definitely one of them.

This strategy provides Kwale County Natural Resources Network (KCNRN) with a document that will guide its financial operations. It outlines procedures to be followed by employees and members of the Network in dealing with its finances and reporting mechanisms. In doing this, efforts have been made to write the contents of the strategy in a clear, plain language. Financial programmer is inherently complex subject, so it is especially important that the guidelines relating to it are as clear and accessible as possible. Our key measures of success will be a satisfied community and members of the Network who need to feel positive about the manner in which finances will be managed. Through the guidelines provided by this strategy, we hope to make the financial operations truly transparent.

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I sincerely wish to thank WWF for the financial support that went into production of this strategy. I would like to express my heartfelt thanks to the Executive Committee members for guiding the drafting of this strategy. I am really grateful to the committee that prepared this strategy led by Mr. Alex Maina who put together the deliberations and then produced the draft document. Last but not least, I wish to recognize the members of the Network for giving their valuable inputs that resulted in production of the final document. I hope that this strategy will be an invaluable aid to managing better financial documentation for the Network.

Mohammed Ali

Coordinator

Acknowledgments

The Kwale County Natural Resources Network (KCNRN) which will be severally be referred to as the 'Network' throughout this document, would like to thank its members who attended workshops and deliberations in preparing this Advocacy Strategy. Members sat up to late hours to contribute to the strategy.

We wish to thank the Network coordinator Mr. Mohammed Ali Salim for coordinating the workshops, organizing deliberations and meetings to refine the key ideas for strategy. Not to be forgotten are the executive committee members led by the vice- chairlady Mwanahawa Salim, Mwarabu Mwakutunza, and Onesmus Macharia for their special support and leadership in aiding the preparation of the strategy.

We wish to give our special thanks to the consultant of this process Mr. Alex Maina for guiding the members through preparation and preparation of the advocacy strategy.

We wish to express our appreciation to WWF for the financial support that went into production of this advocacy strategy from the beginning, assisting its graphic design and publishing of the final draft. Particular mention goes to ILEG Director Mr. Bernard Otieno for personally attending one of the sessions. Mr. Titus Wamae facilitated in the workshops sessions in addition to giving professional advice during the preparation process.

There are many people who contributed in different ways but whom we have not named, we express our heartfelt appreciation to them all.

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Mwanahawa Salim
Vice- Chairperson

1.0 INTRODUCTION

1.0 Purpose of the Strategy

The purpose of this finance strategy is;

- to standardize financial procedures throughout the Network;
 - to ensure that all members and staff are accountable for the use of the Networks finances’;
- The procedures mentioned in this strategy mandatory and must be followed by all Networks’ members and staff at all times. These procedures are necessary to ensure that all finances are dealt with appropriately and that fraud or minor irregularities are diminished. It is coordinator’s responsibility to explain them to all members and staff and to ensure that members and staff adhere to them.

1.1 General Guidelines

- The Financial Year of the Network shall be the period of twelve (12) months commencing on 1st January up to 31st December, the two dates inclusive.
- The Coordinator will cause to be prepared annual estimates of the revenue and expenditure of the Network for that year at least two (2) months before the commencement of each financial year;
- All approvals for cash payments and advances must be given by the Network Coordinator
- These annual estimates shall be submitted to the executive committee through the Network’s Treasurer for approval before being shared in the AGM.
- The coordinator shall cause to be kept proper books of Accounts in relation to Income and Expenditure, Assets and liabilities of the network.
- The books of accounts shall be submitted for audit within a period of three (3) months after the end of each financial year who has the Authority to Incur Expenditure.

ORGANIZATIONAL PROFILE

2.0 Background

Kwale County Natural Resources Network (KCNRN), is a membership organization, formed in 2011 and officially registered by the then Ministry of gender, children and social development, registration Number DSS/MSAMB/DN/A431/31/2012, with intentions to be an expansive Civil Society Network (CSO).

The network aims at sensitizing and mobilizing communities in the County to play an active role in the formulation of policies and legislations at both the County and National levels of governance to shape the way natural resources is managed. The formation of the network stemmed from the realization that for sustainability in natural resources management and utilization in a devolved system of government to be attained, participation of the local communities in decision making is a prerequisite. As such, the aspirations and work that the Network endeavors to undertake ought to be embraced by all within and beyond Kwale County.

2.1 Vision

Developed and sustainably managed natural resources for posterity

2.2 Mission

Building passion for humanity through action to community

To promote community livelihoods in Kwale County through development of sustainable and participatory natural resources management in collaboration with other stakeholders

3 FINANCIAL PROCEDURES

The financial procedures in KCNRN are straight forward and kept as simple as possible and are based on the following principles:-

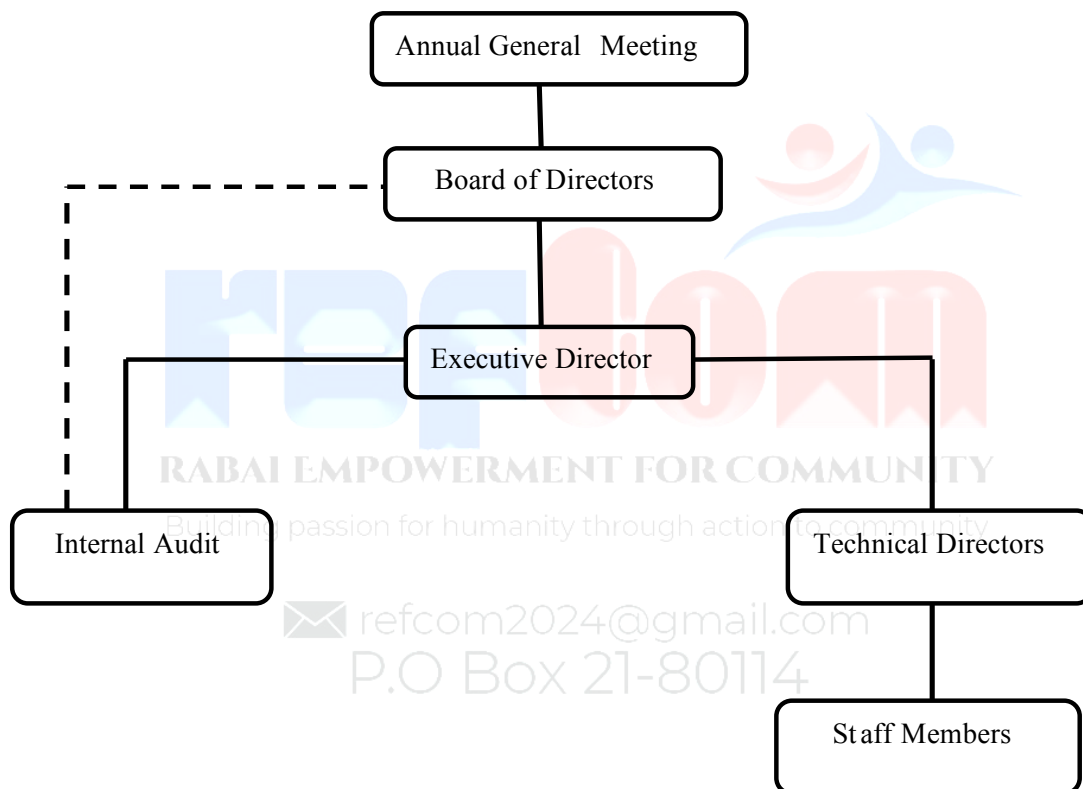
- ☐ There is one designated finance person in the office who is not involved in procurement or other logistics activities;
- ☐ This finance person reports directly to the executive committee;
- ☐ Cash advances can only be given when previous cash advance has been settled;
- ☐ Money can only be distributed when requests are approved by the coordinator;
- ☐ Money can only be paid when the required documentation is submitted; and,

- All procedures should be respected and the finance person should never be forced to deviate from these procedures.

NB/ in such times when the Network will not have a finance person, the Coordinator shall take play the role of the finance person.

3.0 Financial Structure

Organizational Structure of KCNRN



3.0 KCNRN FINANCE DEPARTMENT STRUCTURE

The Finance department is headed by Technical Director, Finance and Administration who reports directly to the Deputy Executive Director and indirectly to the Executive Director. Under the Technical Director, Finance and administration there are grants officers, finance officers and procurement officers.

CORE FUNCTIONS OF FINANCE DEPARTMENT

The key roles of the Finance Department are as follows:

1. Budgeting and budgetary controls;
2. Mobilization of financial resources for supporting KCNRN activities;
3. Receipting, banking and reconciliations;
4. Payments to suppliers, staff and partners;
5. Financial accounting and reporting;
6. Compliance; and
7. Issuing and accounting for grants.

In carrying out the above roles the finance department will ensure that:

1. All revenues received are properly receipted and accounted for;
2. All expenditures incurred are properly supported with documentary evidence and accounted for.
3. Proper authorization for payments is established and given in effecting payments;
4. All approval stages or processes in effecting any financial transaction are observed;
5. Optimum utilization of resources;
6. Maximization of revenue collection and accountability;
7. Prompt settlement of all obligations and in accordance with established procedures;
8. Safe custody of accountable documents;
9. Complete documentation of accounting records;
10. Adequacy in allocation and segregation of duties for proper internal controls and checks;
11. Provision of adequate, complete and timely financial reports and statements
12. Fraud is prevented and when it is attempted or occurs, it is detected; and
13. Reliable risk identification and mitigation.

3.1 PLANNING AND BUDGETING

KCNRN regards a budget as a tool which helps the management plan, evaluate, and control activities of each project or programmer during implementation. A budget sets the targets and financial limits within which KCNRN expects to carry out its activities.

The purposes of budgeting are to ensure that:

1. There are adequate funds to provide for activities to be undertaken;
2. Funds are used as planned in adherence to budgetary controls;
3. The internal control mechanism regarding checks and authorization of transactions are adhered to; and
4. Implementation is guided and monitoring and evaluation is facilitated.

3.1.0 TYPES OF BUDGETS IN KCNRN

3.1.2 Project budgets

Usually projects are initiated through a proposal to development partners. The proposal contains project activities in form of a work plan. Aggregation of these activities in monetary terms forms a budget. The approved proposal budget by funding partners gives a project budget identified with a particular donor. These projects are mapped by KCNRN to the strategic goal and strategic objectives as set out in the Strategic Plan.

3.1.3 Annual budgets

All activities in KCNRN will be organized in line with the strategic plan and must fall under one of the strategic goals. All KCNRN activities will be organized into projects and summarized in a work plan. The projects will be under each strategic goal and identified with strategic objective(s) relevant to the activities of the project. Donor funded project will also be identified with a specific strategic goal and strategic objective(s) but shown immediately after the main KCNRN projects. Each activity will be costed to give total project expenditure. The sources of incomes will be identified for each project.

A total of all the project incomes and expenditure per strategic goal will be summarized to give budgets per strategic area. Then overall KCNRN budget will be an aggregation of all incomes and expenditures.

3.1.4 Board approved budgets

This is a budget that shows all the commitments of KCNRN approved by the Board for a financial year. This budget includes all activities, identifies which area already funded, expected to be funded in the year, whose funds will be generated from other income generating and fundraising activities for the year.

3.1.5 Responsibility of preparing budgets

Responsibility of preparing project budgets shall be with the Coordinator working together with the Technical Director – Finance and Administration. Responsibility of preparing annual budgets shall be with the Technical Director - Finance and Administration working together with other Technical Directors.

4 Methods of Payment

The policies and procedures contained in this chapter seek to provide guidance on how Procurement and Payment for goods and services shall be made.

The Network will use the following four methods of payment;

1. Regular Payment: Coordinator sends a payment request to finance and finance pays the supplier. In this case finance has the option to pay by bank transfer, cheque or cash
2. Cash advances: If a staff or a member goes on Network's official trip and request a cash advance.
3. Petty cash or cash reimbursements: a staff or member has procured and paid for an essential item or task.
4. Salary payments: salary payments to staff

4.2.1 Regular Payments

4.2.1 Utilities and Communication Services

All utility, communication and other costs that are centrally incurred shall be paid out through a designated Central Account into which all amounts relating to utilities, communication and similar costs shall be transferred.

Procedures

- i. The Finance Officer shall prepare a schedule for utility, communication and other central costs for a given Month as provided in its respective budget and submit it to the Coordinator for approval.
- ii. Once approved, the Finance Officer shall prepare transfer vouchers and payments supported by respective schedules and shall effect the transfer accordingly.
- iii. The Finance Officer shall include the utility schedules with transfer vouchers to constitute proof of expenditure on the respective Program.
- iv. The Finance Officer shall then proceed to prepare and make payments relating to utilities, communication and other central costs from the designated utilities account.

4.2.1 Office Supplies and Project Consumables

The Organization shall procure and make payments for supplies and Project Consumable Commodities in such manner as provided in this section.

Procedures

- i. The Finance Officer may approve and process Procurement for Office Supplies and Project Consumables to a limit of KES 35,000
- ii. The Coordinator may approve and process Procurement for Office Supplies and Project Consumables to a limit of KES 150,000
 - a) KCNRN shall embrace a tendering system
 1. Minimum of three quotations shall validate a tendering process.
 2. Less than three tenders shall lead to re-advertising the entire tender Process.
 - b) There shall be a Tender Committee comprising of the Coordinator, Executive Director, Finance Officer, Project Officer and one Head of Department.
- iii. The Tender Committee shall exercise discretion on who to give the business and shall not owe any explanation for their final decision.
- iv. Members of Staff and Board and their companies shall not qualify to do business with KCNRN
- v. When tendering for consultancy services, reference shall be made to previous clients that have served by the Consultants.
- vi. Any purchases exceeding Ksh35, 000/= (Kenya Shillings Thirty five Thousand Only) shall be subject to the tendering process.

Purchase Approval

The Tender Committee shall approve purchases whose value exceeds Kshs 35,000/= **Purchase/ Supplier Contracts**

Suppliers shall be required to sign formal supplier contracts with KCNRN

List of documents that shall be used in the procurement function

- a) Tender Documents
- b) Purchase Contracts

- c) Supplier Contracts
- d) Inventory Book /Register
- e) Purchase Requisition Forms (Internal)

The Finance Officer shall be responsible for the Procurement & Stores function.

- i. The Executive Director shall approve procurements for Office Supplies and Project Consumables to a limit of KES. 1,500,000 based on a minimum of three quotations.
- ii. The Coordinator shall present to the Finance Committee or any such Committee charged with the task, no less than three quotations for all Procurements of Office Supplies and Project Consumables in excess of KES 1,500,000 for approval.
- iii. Upon approval for Procurement of any Office Supplies and/or Project Consumables, the Finance Officer shall raise a Purchase Order specifying the items and quantities under Procurement.
- iv. The Finance Officer may make initial payments for local Procurements, provided that such initial payments are not in excess of 50% of the total payable amount.
- v. The Finance Committee shall authorize payment for international Procurements in such terms as shall be agreeable to both the Supplier and the Organization.
- vi. The Finance Officer shall ensure that all goods/items received are accompanied by an Office Invoice and /or a Delivery Note and a Goods Received Note is raised after goods are received in KCNRN Stores.
- vii. The Finance Officer shall prepare and make relevant payments and shall prepare a Check Payment Voucher in respect to each payment, the voucher of which shall be supported by the quotations, instruments of approval, and copies of purchase orders, delivery notes, invoices and acknowledgement of receipt for such payments obtained from the Payee.

4.2.1 Hospitality Services

The Organization shall Procure Hospitality Services for Meetings, Workshop, Conferences and related purposes from reputable establishments in such manner as is provided in this section.

Procedures

- i. The Finance Officer shall approve procurement for hospitality facilities up to a maximum of KES 35.000 upon recommendation from Project Coordinator.

- ii. The Executive Director shall approve procurements for hospitality facilities up to a limit of 150,000 based on a minimum of three quotations.
- iii. The Finance Committee, or such other Committee charged with the task, shall approve all procurement for hospitality facilities in excess of KES 150,000 based on a minimum of three quotations presented by the Executive Director.
- iv. Upon approval for procurement of any hospitality services, the Finance Officer shall issue a letter of reservation detailing reservation dates, number of persons involved and services required.
- v. The Finance Officer may make initial payments for hospitality services upon advice of the Executive Director.
- vi. A final invoice providing actual amounts payable in respect to the actual number of persons, days and nature of services rendered, shall be required before final payments are made.
- vii. The Finance Officer shall prepare and make relevant payments and shall prepare a Check Payment Voucher in respect to each payment, the voucher of which shall be supported by quotations, instruments of approval, and copies of reservation letters, invoices, and acknowledgement of receipts etc., obtained from the hospitality establishment for each payment.

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4.2.1 Capital Procurements

The Organization shall procure and make payments for capital items, equivalent and facilities in accordance with procedures provided under this section.

- i. The Finance Officer may approve and process procurements for capital items such as furniture and office equipment to a limit of KES 35,000.
- ii. The Executive Director shall approve procurements for capital items, equipment or facilities to a limit of KES 150,000 based on a minimum of three quotations.
- iii. The Executive Director shall present to the Finance Committee or any such Committee charged with the task, no less than three quotations for all procurements of capital items, equipment or facilities in excess of KES 150,000 for approval.

- iv. Upon approval for procurement of any capital items, equipment or facilities, the Finance Officer shall raise a Purchase Order specifying the items and quantities under procurement.
- v. The Finance Officer may make initial payments for local procurement of capital purchases, provided that such initials are not in excess of 50% of the total amount payable.
- vi. The Finance Committee shall appoint appropriate persons to represent the Organization where transactions for the procurement of capital items, equipment or facilities require of either parties representation.
- vii. The Finance Officer shall ensure that all items received by way of delivery are accompanied by an official invoice and / or a delivery note and a Goods Received Note is issued.
- viii. The Finance Officer shall prepare and make relevant payments accompanying Check Payment Voucher of which shall be supported by quotations, instruments of approval, and copies of purchase orders, delivery notes and invoices and acknowledgements of receipt obtained in respect to such payments.

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4.2.2 Cash Advances and Settlement

Whenever a cash advance is given to a member or staff, the recipient has the obligation to settle the advanced money within one week or sooner when possible. All advances shall be settled before the end of the month, when the book-keeping should be closed.

Only when an earlier advance is settled can the staff or member request a new cash advance.

4.2.3 Procedures for Cash Advances and Settlements

- Cash advance requests and settlements should be supported with the correct documentation.

- ☐ The documentation will involve having a separate file for each money transactions i.e. All payment vouchers put in one file;
- ☐ All the vouchers MUST be signed by the necessary authorized persons;

Below are the procedure and support documents required:-

4.2.4 Cash Advances

1. Cash Advance form. This form needs to be filled out by the requester of the advance and approved by the Coordinator. Please note that supporting documents should be provided;

1. Advance to purchase:

- ☐ Cash Advance form
- ☐ Requisition (depending on the amount)
- ☐ Purchase Order/Requisition (depending on the amount)

2. Advance for trips:

- ☐ Cash Advance form
- ☐ Approval for travelling

NB: *The amounts allowed for official trip are as per the Human Resource (HR) Manual of the Network.*

3. Any other advance where necessary

When the above mentioned supporting documents cannot be provided, a brief explanation note of why the advance is required will be sufficient.

2. Once the cash advance form is approved and the supporting documents are correct, designated finance person can hand out the advance. The receiver must sign for reception of the money on the cash advance form.

4.2.5 Cash Settlements

When the expenses are made the advance needs to be settled. A member or staff cannot simply return the remaining money with the receipt. There must be proof that the staff or member has returned the money and that designated finance person has received the money. The cash advance settlement happens on the same document as the cash advance request

1. The following documentation should be provided in order to be able to settle an advance:
 1. Cash Settlement part should be filled out;
 2. All receipts/invoices;
 3. Purchase Order/Requisition/Written approval for advance;
 4. 4. Proof of delivery (in case of travelling, travel or trip report); and,
 5. Bids (if necessary).
2. Designate finance person should check all the documents and if correct and receipts/invoices match the calculation, he / she can accept the money, signs for reception of the remaining money and the requester of the advance signs for returning the money.
3. The advance is now settled and if necessary, the staff or member can request a new advance.

4.2.6 Petty Cash

When minor payment of goods and services needs to be carried out (i.e. bottles of water for instance) Network staff or members will follow the petty cash procedures for this purpose. A petty cash of not more than **5,000 Kenya Shillings** shall be kept by the coordinator at all times.

Minor procurement is defined as follows:

- ☐ Procurement of items less than KES. 1,000; and,
- ☐ Procurement that does NOT require a Requisition, Local Purchase Order (LPO) or contract.

The procedure is simplified and requires less paperwork:

4.2.7 Staff or member pays with own money

Staff or member pays for goods/service that is needed, with own money:-

- ☐ Should obtain a receipt/invoice (The receipt must bear an official letterhead of the seller, an official receipt or both. If an official receipt or stamp is not available, the seller must sign on a plain receipt with his telephone number given for verification if need be.

- ☐ Should fill out Payment Request form
- ☐ Attach receipts and sign payment request form
- ☐ Obtain approval for the payment from the Network Coordinator;
- ☐ Receive money from designate finance person (or coordinator); and,
- ☐ Designate finance person (or coordinator) to fill out Cash Payment voucher as proof the money has been paid to the concerned staff or member.

4.2.8 Refunds

The Network will in certain circumstances refund transport and or lunch for its members or staff participating in an even of the Network. The amount of transport refund should be equivalent to the distance travelled through a minimum figure shall be determined by the executive committee. A lunch maybe refunded if the Network has not bought lunch for members.

The following rules MUST however apply

- ☐ All participants MUST sign payment vouchers which are in company Logo when given any money and participation list;
- ☐ It is NOT A MUST for the Network to refund transport or Lunch. This will be determined by the financial position of the Network and funding circumstances;
- ☐ Transport and lunch refunds should be standardized such that different figures don't emerge at different times;
- ☐ If lunch has been bought by the Network, lunch refund CANNOT be given;
- ☐ The list of participants and signed vouchers MUST be similar;
- ☐ Participants who are fasting are entitled to lunch refunds (if possible) when lunch is bought;
- ☐ Lunch bought should have a value (depending on local circumstances) of the lunch amount allowed per participant;

4.2.9 Salary Payments

Once a month, salaries or allowances need to be paid. All the allowance can also be paid on a weekly or fortnightly basis. However monthly is preferred as it reduces the amount of paperwork required. If possible, salary or allowance payment happens via bank transfer. If this is not possible designate finance person has the option to pay out the salary and allowances by cheque cash is totally discouraged

Deduction from salaries shall only involve officially recognized schemes as follows:

- ☐ Statutory deductions
- ☐ Registered Savings and Credit Co-operative Societies
- ☐ Recognized Tenant Purchase Housing Scheme/Staff Mortgage Scheme.
- ☐ Life Insurance.

- Loans Repayments e.g. Car Loans and Personal Bank loans.
- Family Remittance.
- Recovery of un-surrendered imprest or petty cash held by an officer

4.2.9 Cash Procedures

If possible, the designated finance person should be in a separate room. Reason for this is the cash is kept in a safe but also to ensure that nobody has access to the finance documents.

Cash should be kept as follows:

- In a safe bolted in the floor. If this is not possible the cash should be kept in a small metal cashbox with lock. At the end of the working day this box should be put away in a lockable cupboard;
- Bank notes should be kept with 'face up' and by value of the bank note;
 - Only the Network's money is allowed to be kept in the safe;

The following documents should be kept in the safe, in a separate & sealed envelope;

1. Insurance documents
2. Important high value contracts
3. Passports
4. Back up files

Access to the safe:

1. The keys to the safe will be distributed to assigned staff members of the finance department. The distribution will be written down on a form. The persons will sign for receipt of the key.
2. The spare keys to the safe will be given to the coordinator;
3. When a staff member who has a key to the safe in possession, will not be in the office the next day (or more), a proper handover will be done of the key, with the person signing for handing over the key to the other finance staff member.
4. The safe will be opened at 8.00 AM on office days.
5. The safe will be locked at 4:30 PM.
6. It is not allowed to keep the keys of the safe in the office after office hours.

Access to the finance office in case there is a separate finance office:

1. Only the finance staff (including the Network Coordinator) has a key to the finance office;

2. Under no circumstances will a key of the office be given to any other person outside the finance department;
3. The finance office can only be cleaned when at least one finance staff member is in the office;
4. The staff members will sign a form for receiving the key to the office. This form will be kept by the coordinator;
5. When the contract of a finance staff member is terminated voluntarily or by decision of the organization, the lock will be changed and the finance staff members will receive a new key;
6. The last person who leaves the office is responsible for the locking of the office door; and,
7. Prior approval has to be given by the Program Coordinator when a staff member of the finance department wants to work in the weekend.

Maximum level of cash in the safe

1. When a large amount of money is required, finance should be informed at least 1 week in advance

4.2.10 Cash Reconciliation and Cash Disparity

4.2.11 Reconciliation

After the cash is locked in the safe the cash reconciliation should be done on Monthly basis. The balance according to the cashbook is then filled in by the designated finance person. The Cash Reconciliation sheet is given for authorization to the program coordinator the same day.

4.2.12 Cash Disparities

When a cash disparity occurs (either surplus or deficit), the following steps should be taken: count again check all receipts, outstanding cash advances and entire bookkeeping if you cannot track the disparity, fill out the cash count form and clearly mark the disparity report disparity to coordinator and await his instructions. Under no circumstances can one change the count and under no circumstances can one add money to the count (when minus) or take money out (when surplus)

5 BANKING

These Banking Policies and Procedures aim at providing guidelines to ensure that bank accounts are opened and managed in accordance with the Constitution of the Organization and in a manner prescribed by the Organization statutory organs.

5.1.0 Opening of Bank Accounts

Bank accounts shall be opened in the name of the Organization for such purposes and in such banks and branches as shall be approved by the Finance Committee.

Procedures

- i. The Management Committee shall in consultation with the Executive Director and the Finance Officer determine the need to open bank accounts.
- ii. The Executive Director shall recommend the opening of bank accounts to the Finance Committee detailing purpose for which the accounts are to be opened and proposed bank and branch.
- iii. Upon approval, the Executive Director shall cause opening of the accounts within twenty eight days of the approval in such manner as is prescribed by the bank and the statutes of the organization.

5.1.1 Signatories to Bank Accounts

Signatories to all Organization Accounts shall be such as is provided in the Organizations By-Laws or such as may be approved by the Finance Committee.

Procedures

The Executive Director shall write to the bank notifying of the approved signatories and signing mandates in accordance with provisions of organizations' By-Laws and /or approved signatories.

- i. The Executive Director shall table a proposal for change of signatories to the Finance Committee for consideration.
- ii. The Executive Director shall cause action by the bank on the state of signatories within thirty-eight days of such resolution.
- iii. The Executive Director shall be a mandatory signatory to all KCNRN Bank Accounts.

5.1.2 Agents to Bank Accounts

Agents to Bank accounts shall be appointed by the Executive Director and shall act on such Accounts and in such manner as shall be prescribed by the Finance Committee and in accordance with bank

Procedure

- i. The Executive Director shall in consultation with the Finance Committee, determine the need to appoint agents to bank accounts and the mandates that such agent(s) shall have.
- ii. The Executive Director shall propose to the Finance Committee for endorsement names of agents and the bank accounts for which the agents are to act.
- iii. Upon approval, the Executive Director shall notify the agent(s) in writing providing details of the mandates in respect to the appointment.
- iv. The Executive Director shall cause action by the bank on the appointment of the agent(s) within thirty-eight days of the approval.

5.1.3 Closure of Accounts

Accounts of the Organization shall be closed through a resolution of the Finance Committee.

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Procedures

- i. The Executive Director shall, in consultation with the Management Committee determine the need to close bank accounts.
- ii. The Executive Director shall recommend to the Finance Committee, for consideration, the closure of accounts providing reason for the closure.
- iii. Upon approval, the Executive Director shall cause closure of the account(s) within fourteen days of such approval.
- iv. Any funds in an account under closure shall be disposed off in such manner as shall be resolved by the Finance Committee.

6 ASSETS

The purpose of these Asset Policies and Procedures is to ensure that Assets of the Organization are acquired, properly recorded, adequately safeguarded and disposed of upon proper authorization.

6.1.0 Acquisition of Assets

Assets shall be acquired with the approval of the Board upon recommendation by the Management Committee through the Executive Director.

Procedures

- i. Acquisition of assets by purchase within approved budgets shall be guided and procured.
- ii. Acquisition of assets by purchase outside approved budgets shall be guided this manual.
- iii. Acquisition of assets by way of donation shall be in accordance this manual.

6.1.1 Recording of Assets

All assets of the Organization shall be received and recorded in an Asset Register that shall be open for inspection and verification.

Procedures

- i. Upon acquisition, the Executive Director shall ensure that all assets that require proof of ownership are duly registered under the name of the organization and unless otherwise, such proof of ownership obtained within sixty days of such acquisition.
- ii. The Executive Director shall ensure that all assets acquired are appropriately and uniquely referenced and, where applicable, labeled.
- iii. The Executive Director shall ensure that all assets are recorded in the Asset Register within seven days of acquisition.
- iv. The Executive Director shall ensure that the Asset Register is updated regularly, with all information regarding an asset, e.g. maintenance, insurance, depreciation, etc. being timely recorded.

- v. The Executive Director shall conduct a physical verification of assets at least once every year to ensure that the presence, location and state of assets are such as is recorded in the Asset Register.
- vi. The Executive Director shall present a report on the status of the assets of the Organization to the Finance Committee, Board and Governing Council once every year.

6.1.2 Custody of Assets

All assets of the Organization shall be placed under the custody of the Executive Director or of any such other person(s) as shall be appointed by the Board.

Procedures

- i. The Board shall place lands, buildings and any other immovable assets under the custody of such of the Governing Council.
- ii. The Board shall place Motor Vehicles and Office Equipment under the custody of the Executive Director.
- iii. The Executive Director may delegate custody of Motor Vehicles, Office Equipment and furniture under such employee(s) or person(s) as he /she may judge appropriate, and shall maintain a record of such custodianship.
- iv. The Executive Director shall ensure that no custody of assets is transferred without his/her approval, or that of the Finance Committee.

6.1.3 Use and Safety of Assets

Any person(s) under whose custody an asset has been placed shall be responsible for the use, order and safety of such asset.

Procedures

- i. Upon placement of custody, the Board or the Executive Director shall prescribe to the receiving person(s) the purpose, responsibilities and liabilities under which the asset is to be held and used, prescriptions of which may include issuance of specific policies governing such assets.
- ii. The Board, the Executive Director or Management Committee shall conduct periodic inspection and may cause an investigation to ascertain that assets are used for purposes for which they are prescribed.

- iii. Where misuse of an asset is evident, the Board or the Executive Director may cause the withdrawal of custody, reimbursement of any costs incurred by the Organization under such misuse, disciplinary action; legal proceedings or any such other measures as may be deemed to be in the interest of the Organization.
- iv. Any loss of asset shall be reported immediately to the Executive Director for determination.
- v. Any loss of assets through theft shall be reported to the police within twenty-four hours of such theft by the person(s) under whose custody the asset was stolen.
- vi. For loss of assets valued at less than KES 150,000, the Executive Director shall determine their replacement and report the same to the Finance Committee.
- vii. For loss of assets valued at more than KES 150,000, the Executive Director shall present the matter to the Finance Committee for determination.

6.1.4 Lease of Assets

Assets may be leased with the approval of the Executive Director/Management Committee or the Finance Committee and proceeds from such lease shall constitute income to the Organization.

Procedures

- i. A report to lease an asset shall be addressed to the Executive Director in writing, detailing purpose, duration and proposed payments in respect of such lease.
- ii. The Executive Director shall present such request to the Finance Committee for consideration.
- iii. The Finance Committee reserves the right to endorse the request and forward it to the Board for approval.
- iv. Subject to the approval of a lease request, the Executive Director shall prepare a Lease Agreement providing such details as the purpose(s), duration, amounts payable, payment schedules, responsibilities and any other relevant clauses, to be signed by both parties before the lease takes effect.
- v. The lease of assets shall be considered as a source of internal incomes and shall be regulated by the provisions under this manual.

- vi. A decision to terminate or renew a lease shall be such as will be contained in the Lease Agreement.
- vii. The Executive Director shall retain, under his/her custody, signed copies of all lease agreements in force.

6.1.5 Repair and Maintenance

Repair and maintenance of assets shall be conducted regularly to conserve their value and ensure their proper functionality.

Procedures

- i. The Executive Director shall ensure that necessary provisions are made for all periodic maintenance for assets before budgets are approved.
- ii. The Executive Director shall ensure that repair of damaged assets is conducted within thirty days of such damage.
- iii. The Executive Director shall, ensure that periodic maintenance is conducted on all buildings, fixtures and furniture after every two years.
- iv. The Executive Director shall ensure that periodic maintenance is conducted on all office equipment after every six Months.
- v. Maintenance of motor vehicles shall be in accordance with the provisions of the Motor Vehicles Policy.
- vi. The Finance Officer shall ensure that repair and maintenance schedules are recorded and updated in the record sheet of each asset in the Asset Register soon after such repair or maintenance.

6.1.6 Assets Insurance

All assets of the Organization shall be comprehensively insured with a reputable firm.

Procedures

- i. As part of the budgeting process, the Executive Director shall ensure that appropriate financial provisions are made for insurance.
- ii. Upon approval, the Finance Officer shall ensure that appropriate insurance policies are obtained for various assets and relevant payments made in accordance with this Manual.

- iii. The Finance Officer shall ensure that all insurance policies for assets are renewed before their expiry.
- iv. The Finance Officer shall ensure that any loss or damage of assets is reported to the insuring firm within the stipulated period and the compensation process initiated.

6.1.7 Valuation of Assets

Appropriate monetary values shall be maintained for all assets of the Organization from acquisition to disposal and shall be used for accounting purposes and in determination of the asset worth of the Organization.



Procedures

- i. Upon purchase, the Executive Director shall ensure that all assets received are accompanied by a clear proof of monetary cost.
- ii. The Executive Director shall cause the valuation of all assets received in kind by such competent person(s) as may be appointed by the Management Committee.
- iii. Where improvements have been made on an asset, the cost of such improvement shall be added to the value of the asset and the new value entered in the books of accounts as the new value of the asset.
- iv. Each year, Assets shall be depreciated accordingly and the values derived thereof shall constitute the book value of such assets at the end of the said year.
- iv. Where the value of an asset has been depreciated to zero, the Finance Committee may authorize the revaluation or writing off of such asset.
- v. Any asset that has been re-valued shall be re-entered into the books of account and such new values recorded as income as well as the new book value of the asset.
- vii. An asset that has been written off shall be removed from the books of accounts and disposed of in such manner as shall be approved by the Board.

6.1.8 Disposal of Assets

Assets shall be disposed in such manner and at such time as shall be approved by the Board.

Procedures

- i. The Executive Director shall, in consultation with the Treasurer and the Finance Officer determine assets that need to be disposed, their state, reason for disposal, and the most appropriate manner for such disposal.
- ii. The Executive Director shall bring before the Finance Committee a proposal for disposal of assets for consideration.
- iii. The Finance Committee may endorse the proposal and forward it to the Board for adoption.
- iv. Where such disposal is by way of sale, the Committee or the Board may request a valuation of the asset to determine its market value or may place such a discretionary value on the asset as it may judge appropriate.
- v. Assets approved for disposal shall be disposed within thirty days of such approval and proof of such disposal filed with the Finance Officer.
- vi. All disposed assets shall be removed from the Asset Register within seven days of their disposal.
- vii. All proceeds from the disposal of assets by way of sale shall be recorded as incomes to the Organization.

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7 AUDITING AND TAXATION

7.1 Audits

The Network's financial statements, accounts and reports are subject to both Internal and External Audits. A complete set of financial statements comprising of the following shall be submitted to the internal Audit for Review.

1. Network's annual progress;
2. The Chairman's Statement;
3. Financial Statements;
4. Statement of Financial Position;
5. Statement of Comprehensive Incomes and Expenditures;
6. Cash flow statement; and,

7. Notes to the Financial Statements

Financial Statements shall be prepared as at 31st December of each year.

7.2 EXTERNAL AUDIT

The purpose of these audit guidelines is to ensure that the books of Accounts of the Organization are inspected regularly by an independent and qualified firm duly appointed and the opinion derived thereof published with the membership of the Organization and other stakeholders.

7.3 Appointment of External Auditors

External Auditors shall be appointed for each financial year by the Board in accordance with the By-Laws of Organization.

Procedure

- i. The Executive Director shall, in consultation with the Management Committee, determine prospective audit firms for appointment.
- ii. The Executive Director shall recommend at least three audit firms to the Finance Committee for consideration.
- iii. The Finance Committee shall make its recommendation to the Board for consideration.
- iv. The Finance Committee through the Executive Director shall make its recommendation to the Board as the case may be.
- v. The Board shall appoint an Auditor through a resolution of its meeting.
- vi. The Executive Director shall communicate in writing to the Audit firm so appointed specifying the period for which the appointment is valid.

7.4 Conduct of Audit

External Audit shall be conducted at the end of each financial year in accordance with International Accounting Standards.

Procedure

- i. The Finance Officer shall avail to the Auditors, such as may be required by them, all accounting documents and records for the financial year under audit no later than sixty days after the close of the said financial year.
- ii. In the course of the audit, the Auditors may seek auxiliary information from any Officers of the Organization, banks, partners, etc., and may inspect assets and other installations of the Organization such as they judge expedient.
- iii. In case of a perceived delay in the audit process, the Treasurer shall notify the finance Committee.
- iv. Upon completion of the Audit the Auditors shall remit back to the Finance Officer all accounting documents belonging to the Organization?

7.5 Audit Reports

An Audit report for any year shall be prepared and submitted to the Organization within four Months after the end of the financial year under audit.

Procedures

- i. Auditors shall submit to the Organization a minimum of three signed copies of the Audit Report by the end of the third Month of the following year.
- ii. The Executive Director shall table the Report to the Finance Committee for consideration and signature and onward transmittal to the Board.
- iii. Upon consideration, the Board shall forward the report to the Governing Council, as the case may be.
- iv. The Board may request the Auditors to present the Report to the Annual General Meeting of the Governing Council.
- v. The Annual General Meeting of the Founder Members shall consider the Report as a Constitutional agenda
- vi. .

7.6 Special Audits

Special Audits may be conducted by such authority, for such purposes and within such period as shall be approved by the Finance Committee of the Board.

Procedures

- i. The Executive Director may bring before the Finance Committee a request for a special audit detailing the purpose, the scope, the timeframe and the proposed authority to conduct the special audit.
- ii. The Finance Committee may endorse the proposal and forward it to the Board for consideration.
- iii. The special audit shall be conducted under the supervision of such person(s) and in such manner as shall have been detailed in the resolution.
- iv. The Report of a special audit shall be presented to the Finance Committee and used for such purposes and availed to such parties as shall be determined by the Committee.

7.7 Taxes and statutory deductions

The coordinator and to a large extent by the advice of the designate patron, finance person, executive officers, members, stakeholders or any other party that is close to the Network, check all the necessary tax regime and act accordingly. The taxes including:-

- ☐ PAYE
- ☐ NSSF
- ☐ NHIF
- ☐ Withholding tax; and,
- ☐ All other taxes shall be paid to the national or County Government where necessary.

Receipts of payments shall be kept in a separate file where they can be easily produced when needed for scrutiny, verification or accounting purposes.

The following should be observed

- ☐ Legal provisions covering Income Tax, Retirement Benefits, Health Insurance and Local Authority levies must be observed in the preparation of salaries
- ☐ Remittances shall be made to the appropriate authorities as stipulated \by relevant legislation.
- ☐ Under no circumstances will voluntary deductions be arranged to satisfy private debts except for monies owing to the Government.

 Court Orders and surcharges for attached salary will be deducted

8 ESTABLISHMENT OF COMMITTEES

The Network may time to time and when need arises establish working committees to assist in its financial planning. To this effect two committees may be established namely finance and audits Committees

8.1 Finance committee

The role of the finance committee is primarily to provide financial oversight for the Network. Typical task areas include budgeting and financial planning, financial reporting, and the creation and monitoring of internal controls and accountability policies.

Effective finance committees fully engage in an annualized budgeting process in cooperation with the coordinator and finance staff. Unless the Network's constitution and expressly forbid it, it may be advantageous to include both executive and non-executive members with financial expertise on the committee.

In addition to developing an annual budget, the committee should also set long-term financial goals. These goals might include, for example, the creation of a working capital or cash reserve fund and the creation of a fund for maintaining or replacing equipment. In ensuring proper implementation of the strategic plan, the finance committee will work with the staff to determine the financial implications of the plan and will plot them into a multi-year organizational budget that will financially support the implementation of the strategies.

The coordinator, chairperson and treasurer of the Network shall automatically be members of the committee with treasurer being the chair unless otherwise.

8.2 Audit Committee

Working closely with the Coordinator and finance department, the basic audit committee's responsibilities include:

1. Recruit and select the auditor.
2. Review the draft audit report as presented by the auditor.
3. Present recommendation from the audit report to the full executive committee
4. Review the management recommendation letter from the auditor and ensure follow up on any issues mentioned.

9 APPROVAL OF THE MANUAL

The policies and Procedures contained in this manual has been read and understood by the Board Members of KCNRN and all Board Members agree to abide by them. This Manual is thereof approved and adopted by the Board on this day of.....month.....year.....

Signature.....**Date**.....

Chairperson

Signature.....**Date**.....

Secretary/Executive Director




✉ refcom2024@gmail.com
P.O Box 21-80114

10. APPENDIX

APPENDIX ONE: PROJECT CASH ADVANCE REQUEST AND
ACCOUNTING VOUCHER

KCNRN



Company Logo

BUDGETLINE

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Requested By:

Date:

Description:

SHS:

Approved By:

Date:

Received By:

Date:

ACCOUNTING FOR ADVANCE

Budget Line	Activity	Description	AMT	AMT
-------------	----------	-------------	-----	-----

KWALE COUNTY NATURAL RESOURCES NETWORK (KCNRN)

		TOTAL ADVANCE RECEIVED	SHS	CENTS
		TOTAL EXPENDITURE (per cash sales, invoices, Delivery notes, signed schedules)		
		BALANCE REFUNDED / CLAIM		

Accounted By: _____ Date _____

Approved By: _____ Date _____

Attach all relevant support documents (Requisition, quotations, invoices, delivery notes, cash sale etc.)

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P.O Box 21-80114

APPENDIXES

APPENDIX TWO: INTERNAL REQUISITION FORM

INTERNAL REQUISITION FORM

Internal Requisition Form No.

Date

Name of Applicant

Name of Program

Name of Partner

Name of Budget Line

Name of Activity

Expected Activity Start Date Expected Activity End Date

To the Finance Officer

Kindly furnish me with the available balances for the above activity in the said period to facilitate my effective planning.

Signature of Applicant

Amount Available for Activity

Applicant Advised To Proceed With Planning

..... To Defer Planning

Remarks

Signature of Finance Officer

Date.....

APPENDIX THREE: INTERNAL MEMO

From: (Person requisitioning)

To: Director (In case it is the Director requisitioning- Treasurer)

CC: Finance Officer

Date:

Subject: (Activity title)

Kindly approve the above activity scheduled to take place infrom theto 20

The Activity will entail..... (Describe the activity in details). The Cost implications are as follows:

Budget Cost:

- 1.
- 2.
- 3.

Total Budget

Looking forward for your approval,

..... (Sign)
refcom2024@gmail.com
P.O Box 21-80114

(Name of the requisitioner)

APPENDIX FOUR: PER-DIEM & ACCOMODATION SCHEDULES

Per-diem

Position	Breakfast (KES)	Lunch (KES)	Dinner (KES)
Founder Members/Board/Director	1000	2000	2000
Professional Staff	500	1000	1000
Support Staff	300	750	750

Accommodation:

Position	Nairobi, Mombasa, Kisumu, Malindi, Kilifi, Lamu and Kwale (KES)	Nakuru, Nyeri, Eldoret, Kericho, Embu, Naivasha, Nanyuki and Garissa, (KES)	All Other Areas (KES)
Founder Members/Board/Director	12000	7500	6000
Professional Staff	6500	4500	3500
Support Staff	4500	3000	2500

Overseas per diem for individual countries is also flat rated as adopted and approved by the KCNRN Board as contained in MSPS/18/2A/(89) on 18th January 2013 .

Use of personal Car shall be re-imbursed every traveled kilometers thirty Kenya Shillings.

APPENDIX FIVE: IMPREST SURRENDER RECEIPT

Imprest Surrender Receipt No.

Date

Received From

The Sum of

In Respect Of Imprest Surrender Form No

Amount

Signature of Receiving Officer



✉ refcom2024@gmail.com
P.O Box 21-80114

APPENDIX SIX: OFFICIAL RECEIPT

Receipt NO.

Date

Received From

The Sum of

Being Payment of

.....
With Thanks

Amount

.....
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Cash / Cheque No.

For (ORGANIZATION NAME)



refcom2024@gmail.com

P.O Box 21-80114

APPENDIX SEVEN: PETTY CASH REPLENISHMENT FORM

PETTY CASH REPLENISHMENT FORM	
Petty Cash Replenishment Form No.	Date
Name of Applicant	
Pay Cash Is Applied For The Month Of	

Total Petty Cash Float Required	
Balance B/F From Previous Imprest (ISF No.)	
Net Amount Requested Under This Application	

Amount Approved For This Request

Request verified By Date

Request Approved By Date

Amount Received By Applicant Under This Application

Total Amount Held and Accountable Under This Application

Signature of Applicant Date

M/s
.....
.....
.....

Purchase Order No
Date.....

PURCHASE ORDER

[illegible]

Order Prepared By:
Name

.....
Signature

Order Approved By:
Name

.....
Signature

APPENDIX NINE: PAYMENT VOUCHER

PAYMENT VOUCHER

(To be used for payment in cash only)

Payment Voucher No.

Name of Recipient

Purpose of payment

.....

Amount Paid

Signature of Recipient..... Date

Imprest Request Form No. Date

Name of Paying Officer

Signature of Paying Officer..... Date.....

Payment Verified By Date

Payment Approved By Date.....

APPENDIX TEN: IMPREST REQUEST FORM**IMPREST REQUEST FORM**

Imprest Request Form No. Date
 Internal Requisition Form No. Date
 Name of Applicant
 Name of Program
 Name of Partner
 Name of Budget Line
 Name of Activity
 Expected Activity Start Date Expected Activity End Date

Analysis of Projected Expenses	Amount
Transport / Transportation	
Accommodation / Meals	
Communication / Utilities	
Stationery / Consumables	
Equipment / Facility Hire	
Fees /Allowances	
Financial Support / Contribution	
Others	
Total	
Projections	

Balance B/F From Previous Imprest (ISF No.)	
---	--

Total Amount Requested In This Imprest	
---	--

Amount Approved For This Request
 Request Verified By Date
 Request Approved By Date

Amount Received By Applicant Under This Imprest
 Total Amount Held and Accountable Under This Imprest
 Signature of Applicant Date.....

APPENDIX ELEVEN: IMPREST SURRENDER FORM

IMPREST SURRENDER FORM

Imprest Surrender Form No..... Date
 Internal Request Form No. Date
 Name of Imprest Holder
 Name of Program
 Name of Partner
 Name of Budget Line
 Name of Activity
 Activity Start Date Activity End Date

Total Amount Held Under This Imprest	
---	--

Code	Analysis of Expenses	Amount
	Transport / Transportation	
	Accommodation / Meals	
	Communication / Utilities	
	Stationery / Consumables	
	Equipment / Facility Hire	
	Fees / Allowances	
	Financial Support / Contribution	
	Others	
	Total Expenses	

Total Amount Refundable By /To Imprest Holder	
---	--

Signature of Holder Date

Amount Refunded By / To Holder



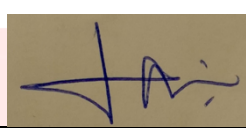
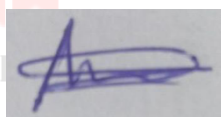
Amount Carried Forward to Next Imprest

Surrender Verified By Date

Surrender Approved By Date

This policy is effective as of Dec 15th 2025 and will remain in force until further notice.

Approved by:

S/NO	Names, Addresses, position held and Occupations of Directors	ID number of Director	Mobile Number of Director	Signatures of Directors
1.	James Katana Gibson	21005098	0723 734 303	
2.	Edward Chongwa Gamimbah	14499314	0721 786 550	
3.	Lennox Ringa Mwabaya	28186907	0718 056 796	
4.	Alicia Wanjiru Pauline	35195779	0796 981 760	
5.	Douglas Shauri Saha	11876086	0711 449 317	