



FINANCIAL AND ADMINISTRATION REGULATIONS 2023

Updated Financial & Administration Regulations Approved
by the Board of Uwezo Uganda in March 2023

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UWEZO UGANDA

VISION

A society in which all children are learning and realising their full potential.

MISSION

We are committed to demonstrating how to improve learning outcomes and keeping communities and leaders focused on learning through assessment, research, innovations, partnerships and advocacy

DEFINITIONS

“Board” means Board of Directors of Uwezo

“DSA” means daily subsistence allowance whose rates shall be set

“Employee” means any person employed by Uwezo on a contract basis

“Employer” means Uwezo

“Executive Director” means of the Executive Director of Uwezo.

“Officer responsible for Operations” – Uwezo employee designated by the Executive Director to be responsible for Administration, Office functioning and Human Resources Management.

“Auditor” – external accountant

“Family” means an employee, his/her spouse, and legal children under the age of 18 years.

“Long term contract employee” – means an employee of Uwezo Uganda working full time with a continuous contract of more than six continuous months

“Manager” means an employee responsible for overseeing and supporting the work of subordinate employee(s)

“Management” means the executive authority of the organisation vested in the Executive Director

“Organisation” means Uwezo

“Partners” means an organisation or other entity with whom Uwezo formally collaborates in the pursuit of a common aim.

“Policies” means the Uwezo Human Resource Policies and as may be amended by the Board of Directors from time to time.

“Regulations” means the Finance and Administrative Regulations as articulated herein and as may be amended by the Board of Directors from time to time.

“Uwezo” means Uwezo.

“Probation” means the period of initial employment, during which appointment to the position is yet to be confirmed by the employer

“Working day” means a day in which an employee would normally be required to work (i.e. Monday to Friday). A working week has five working days.

1. INTRODUCTION

1.1 Status

Uwezo Uganda is a (not for profit) company limited by guarantee and not having a share capital, registered under the Companies Act of Uganda. Uwezo's activities in Uganda and East Africa are managed through Uwezo Uganda.

1.2 Purpose of these Regulations

1.2.1 The Finance and Administration Regulations (hereinafter 'Regulations') contain the basic principles, policies and regulations that are to guide Uwezo Uganda's financial and administration operations. Their purpose is to ensure that Uwezo Uganda functions in an accountable, effective and efficient manner, consistent with its Articles of Association, mission and values. The regulations are meant to provide all employees with a clear understanding about financial operations, including the roles, powers, rights and responsibilities of employees of Uwezo Uganda.

1.2.2 The Finance and Administration Regulations contains standards for ensuring that the highest professional standards are adhered to in the performance of the accounting function and that full, clear and accurate financial records are maintained at all times.

1.3 Setting of Regulations

1.3.1 The major policies and regulations of Uwezo Uganda shall be set by the Board of Directors consistent with Uwezo Uganda Articles of Association and in line with changes in legislation. The Board reserves the right to revoke, add or amend the Regulations at any time as may be needed.

1.3.2 Uwezo Uganda employees shall generally enjoy the right to reasonable information, consultation and participation in respect to the formation of the Regulations. The Executive Director shall establish an appropriate process, mechanism and schedule, through which employees may, about once a year, submit recommendations for changes to Uwezo Uganda Regulations.

1.3.3 Once approved, the Executive Director shall be the interpreter of Uwezo Uganda Policies and Regulations on behalf of the Board of Directors.

1.4 Compliance

1.4.1 All Uwezo Uganda employees are required to abide by and promote these Regulations. Where specific responsibilities are delineated, persons responsible shall discharge their responsibilities fully in accordance with the Regulations. Non-compliance with the Regulations or any part thereof shall constitute a breach of employment contract and the code of conduct as specified herein, and may become subject to disciplinary action.

1.4.2 Any employee who has knowledge of non-compliance of the Regulations shall be responsible for promptly alerting the Executive Director of the matter.

1.4.3 Any employee who through misappropriation or misapplication of funds or other significant non-compliance of the Regulations causes loss or damage to Uwezo Uganda may be held personally liable, and shall be subjected to reimbursement of loss/damage to Uwezo Uganda and/or face other disciplinary action. The Appointing Authority shall make such determinations in a fair and consistent manner, and provide reasons for the determination in writing. The employee concerned shall have right to a fair hearing and right to appeal in accordance with applicable provisions for the same as set forth in the Policies and these Regulations.

1.5 Major Accounting Policies

1.5.1 The Uwezo Uganda financial year shall end on 31 December of each year.

1.5.2 Uwezo Uganda shall prepare annual financial statements in accordance with International Financial Reporting Standards for Small and Medium Enterprises (IFRS for SMEs), including historical cost convention (accrual) basis of accounting.

1.5.3 Uwezo Uganda shall ensure an asset register is regularly maintained and that it shall appear as a memorandum in the Books of Account.

1.5.4 Depreciation commences when an item is available for use and ceases earliest when assets ends to be available for use. Depreciation rates/asset values shall be subject to impairment and an impairment exercise shall normally be carried out at least once every two years. Subject to requirements of the IFRS and further amendments as may be made from time to time by the Board, Uwezo Uganda shall observe the following depreciation schedule:

Land	0%
Buildings	3%
Motor vehicles and cycles	25%
Computers & Software	33.3%
Other equipment and tools	25%
Furniture and fittings	12.5% (may be adjusted for items with a shorter expected use span)

1.5.5 Criteria for capitalisation: Assets shall be capitalised if they meet one or more of the following criteria; they should have a useful life of more than one year, their cost should be equal or more than USD 500 or its equivalent in local currency (capitalisation threshold). Some assets which may be less than the capitalisation threshold but by their nature have a useful life of more than 1 year and are majorly immovable out of office for example office chairs, office desks, projector TV, etc shall be capitalised.

1.5.6 Accounting transactions shall be recorded in a professional computerized accounting package so as to enable automated reports and quick reference, limit errors and potential for fraud, and provide an audit trail. All changes made to entries already made in the accounting software (such as correction of errors, recording of account codes, and any transactions not supported by Payment Vouchers and receipts) shall be properly recorded in a journal voucher and duly authorised.

1.5.7 Uwezo Uganda financial statements shall be audited by an internationally recognized independent audit firm on an annual basis no later than three months after the close of the financial year. The audit firm shall be appointed by the Board of Directors of Uwezo Uganda.

1.5.8 Uwezo Uganda shall maintain all substantive financial records (in both 'essential-only' paper and electronic formats) in a secure and organised fashion for a period of seven years after the end of each financial year, or longer if agreed otherwise in donor contracts.

1.5.9 Reporting currency: The books of account of the organisation shall be maintained in Uganda Shillings (UGX) or United States Dollars (USD). The same currency of the books of account shall be used in presentation of annual organisational financial statements. Transactions in other currencies shall be converted at the ruling daily rate set by www.oanda.com

1.5.10 Foreign currency translation: Items included in the financial statements are measured using the currency of the primary economic environment in which Uwezo Uganda operates (the "functional currency"). The organisation's functional currency is UGX. Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions set by www.oanda.com. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at the period-end are recognised in the statement of income and expenditure.

1.5.11 Income recognition and deferred income: Funding is sourced from donors to enable execution of the annual activities and ultimately the achievement of the organisation's objectives. Income is recognised to the extent of the expenses incurred during the reporting period. The grant income received but not utilised by the end of the reporting period is recognised as deferred operating income. The grant income utilised on project activities is recognised in the statement of income and expenditure and the amount not utilised recognised as deferred grant income in the statement of financial position. Other income is recognised when earned.

2. GUIDING PRINCIPLES

Uwezo Uganda shall strive to achieve the highest levels of financial standards and accountability. It recognizes that it is entrusted by the public to be responsible and effective stewards of resources and assets. In this context Uwezo Uganda shall be guided by the following principles:

2.1 Custodianship

- Resources of the organisation are effectively, efficiently, honestly and faithfully used to achieve the organisation's objectives.
- Resources and assets are safeguarded from loss, fraud, waste and inefficient use.

2.2 Cost Effectiveness

- Funds are used carefully to maximize quality and minimize cost.
- Culture of frugality and value for money is promoted and observed.

2.3 Accountability

- There is segregation of responsibilities and accountability exercised at different levels as appropriate, with specified roles for the Board of Directors, Executive Director, Directors, Managers, and Employees.
- Financial Statements are prepared in accordance with internationally recognized standards and formats and are consistent with approved Policies and Regulations.
- Financial Statements are rigorously audited by an independent, internationally recognized and well respected audit firm.

2.4 Transparency

- Decisions and actions are fully documented and unusual circumstances are explained.
- Financial information is accurately recorded, clearly presented and disclosed without undue delay to those who have a right to request it.
- Files and documentation are maintained in clear, well organised and accessible order at all times.

2.5 Compliance

- Financial management is consistent with legal requirements.
- Compliance, reliability and consistency with Uwezo Uganda Finance and Administration Regulations is maintained at all times.
- Exceptions to regulations are kept to a minimum, employed only when necessary and justifiable, fully documented and authorised.

2.6 Integrity

- Integrity of the organisation and individuals within the organisation is demonstrated and beyond question.
- There is zero tolerance for corruption
- There is full clarity about how funds are utilized and records represent an accurate, true and fair reflection of reality.
- Regulations and practices ensure that actual, potential or perceived conflicts of interest are avoided.

2.7 Sustainability

- Management of resources, assets and planning are done in a manner that enhances and safeguards the sustainability of Uwezo Uganda and its work.

2.8 Corporate Responsibility

- The Executive Director, Directors, Managers, and Employees take individual responsibility for the accuracy and completeness of matters under their authority. Signing of organisational documents within one's authority levels means confirming one's accountability for consistency and quality.
- In formal decisions, this is confirmed by the individual signing and placing a date on the requisite documents or indicating the taking of responsibility by way of an email.

3. BANK MANAGEMENT

Purpose

Uwezo Uganda shall maintain its funds in accounts with a safe, nationally and internationally reputable and cost-effective bank(s) capable of providing quality national and international banking services. The Regulations below specify the manner in which Uwezo Uganda bank accounts shall be operated and managed to ensure accountability, transparency and effectiveness.

3.1 Bank accounts

3.1.1 The Board of Directors shall approve appointment of bankers and opening and closure of all Uwezo Uganda bank accounts. In making its determination the Board shall take into consideration reputation of bank, safety and security of funds, efficient service, cost of service and other criteria that it deems to be in the interest of Uwezo Uganda.

3.1.2 The Board shall also approve the rules governing the operation of bank accounts, including types and currencies of accounts, signatories and the authority levels of each signatory, minimum signatory requirement, and other safety measures.

3.1.3 All decisions regarding the operation of bank accounts shall be documented in writing and communicated with the relevant banks in writing by the Executive Director. The Executive Director shall sign all agreements made with Uwezo Uganda's bankers.

3.1.4 All bank accounts shall be registered in the name of Uwezo Uganda (or Uwezo Uganda and the name of the specific Project) and not in the name of any individual or other entity.

3.1.5 Unless determined otherwise by the Board, Uwezo Uganda shall maintain accounts in United States dollars as well as local currency with its bankers.

3.1.6 Uwezo Uganda shall whenever possible place funds in interest bearing accounts and seek arrangements where bank charges are kept to a minimum.

3.1.7 Where Uwezo Uganda holds significant funds that are not immediately needed for operations in the near future, the Accountant shall be responsible for advising the Executive Director in a timely manner to open fixed deposit accounts or any other economically viable investments with reputable banks or any other viable financial institutions for periods determined by the Board, provided a) cash flow needs of the organisation are not affected and b) all normal authorisation requirements of opening bank accounts are followed.

3.1.8 To the greatest extent possible, Uwezo Uganda aims at becoming a 'cashless organisation', and where it is not practicable to effect transactions using bank accounts Uwezo Uganda shall maintain mobile payment accounts. Opening and managing of mobile money accounts shall follow the same guiding principles and regulations as those for bank accounts.

3.2 Signatories

3.2.1 Signatories of Uwezo Uganda bank accounts shall be determined by the Board of Directors. Unless determined otherwise, signatories of bank accounts shall normally comprise of the following:

- Board Members
- The Executive Director
- Directors and selected Managers or other senior staff appointed by the Executive Director as signatories of bank accounts with the consent of the Board.

3.2.2 No person who is not a Board Member or an employee of Uwezo Uganda with a valid contract may be a signatory of Uwezo Uganda bank accounts. The Accountant shall promptly advise the Executive Director to inform the Board and respective bank whenever an authorised signatory is no longer employed by Uwezo Uganda.

3.2.3 An employee who is serving the probation period of his/her contract may normally not be a signatory of Uwezo Uganda bank accounts.

3.2.4 The Accountant shall normally prepare bank transactions for Uwezo Uganda, including writing cheques and drafting bank instructions. However, in order to maintain segregation of duties the Accountant shall not be a signatory to Uwezo Uganda bank accounts.

3.3 Authorisation and security levels

3.3.1 All cheques and other bank transactions shall normally be signed by the Executive Director and two other authorised signatories. When the Executive Director is out of the office for more than one month he/she may delegate, in writing, primary signature authority to another authorised signatory for that period. The Executive Director shall inform the Board Chairman of this delegation.

3.3.2 All physical transactions with the bank shall only be valid when stamped by an official Uwezo Uganda stamp that shall normally be retained by the Executive Director.

3.3.3 The Executive Director and the board may grant other selected employees of Uwezo Uganda limited authority to present documents to banks, cash cheques, make deposits, obtain bank statements and other such transactions provided that such privileges are clearly specified in writing and not in any way be construed as having signatory authority.

3.1.4 All bank accounts shall be registered in the name of Uwezo Uganda (or Uwezo Uganda and the name of the specific Project) and not in the name of any individual or other entity.

3.3.4 All transactions undertaken with banks shall be in writing. Correspondence delivered to the bank shall have a confirmation of delivery (such as fax receipt, signed dispatch, official email or copy stamped as received by the bank) and copies shall be maintained in appropriate files. Internal correspondence regarding major bank matters shall also be in writing and the Accountant shall ensure copies are filed in appropriate files.

3.3.5 Should Uwezo Uganda undertake financial transactions through electronic or mobile banking, it shall only do so after being satisfied that adequate security measures are in place and with the consent of the Board of Directors.

3.4 Foreign exchange management

3.4.1 Funds received in foreign currency shall normally be kept in a US dollar account.

3.4.2 Uwezo Uganda shall normally maintain most of its funds in the US dollar account so as to safeguard value of its resources from devaluation of local currencies and to maximize interest from its reserves.

3.4.3 The Accountant shall monitor bank balances and recommend to the Executive Director transfer of funds from the US dollar to local currency accounts as needed and in good time so as to not jeopardize cash flow.

3.4.4. The Accountant shall seek to maximize the exchange rate used in transferring US dollars in Uwezo Uganda's favor. This shall normally be done through negotiating a favorable rate with Uwezo Uganda bankers.

3.5 Bank reconciliations

3.5.1 The Accountant shall each month prepare an accurate bank reconciliation statement in accordance with internationally accepted accounting standards. The bank reconciliation shall be completed and submitted to the Executive Director for approval no later than the 14th day of the month following the month for which the statement is prepared.

3.5.2 The Accountant shall secure and review bank statements each month in time to prepare the monthly bank reconciliation statement. The Accountant shall notify the Executive Director of any anomaly or variance, and the Executive Director shall notify the respective bank of the same in writing within ten working days of receipt of the bank statement.

3.6 Reserve Fund

3.6.1 In a bid to ensure sustainability and availability of funding to enable uninterrupted operations in times of scarcity of funding, Uwezo Uganda shall establish a reserve fund.

Management shall from time to time determine an appropriate contribution to the reserve fund as long as such contribution does not curtail the day-to-day financial needs of the organisation. In addition, management shall whenever possible engage donors and funding partners for contribution to the reserve fund.

3.6.2 The reserve fund shall be maintained in US Dollars or in any other currency as determined appropriate by the Board of Directors and kept in a specific bank account.

3.6.3 Drawing from the reserve fund shall be approved by the Board of Directors

4. EXPENDITURES

Purpose

The purpose of this regulation is to establish the policies and procedures that shall guide the management, authorisation, documentation, accountability and reporting of expenditures at Uwezo Uganda.

4.1 Payments

4.1.1 Payments shall only be made for bona fide expenses that further Uwezo Uganda objectives.

4.1.2 Payments shall be made on a timely basis and without undue delay so as to maintain good relations with suppliers. Where goods/services have been satisfactorily delivered and all requisite documentation has been adequately lodged by the supplier, all officers responsible for processing payment shall strive to ensure payment is effected as soon as possible and no later than two weeks (10 working days) from the date when the satisfactory demand for payment was received.

4.1.3 Uwezo Uganda shall maintain Payment Voucher (PV) books that are in triplicate, printed and pre-numbered. In the interest of accountability and proper control of resources, payments shall only be made against Payment Vouchers that have been approved by an authorised Manager or officer.

4.1.4 In the interest of enhancing understanding, transparency and accountability, and for third party and future reference, all PVs shall contain all information required and relevant supporting documentation as specified below and in Annex I. No payment shall be made to third parties without an invoice (or written request for payment or other similar document) or receipt if the material was purchased directly.

4.1.5 Where necessary, partial advances may be made against pro-forma invoices/quotes but in all cases final or full payments shall only be made against a tax invoice or demand for payment in case of individuals. In general advance payments should be kept as low as possible, up to a limit of 70% where Uwezo Uganda has no prior relationship with the third party and there are clear deliverables against which the final payment will be made, or withheld, as the case may be. In exceptional cases, and only with the approval of the Executive Director on a case by case basis, may this limit be waived.

4.1.6 All persons involved in the preparation, processing or approval of PVs shall ensure that the information they provide (including supporting documentation) is accurate, truthful, pertinent and complete, and shall in event of doubt or concern seek advice of the Accountant and/or the Executive Director. The specific information requirements for the PV are outlined in Annex I.

4.1.7 To minimize risk, and in line with efforts to move Uwezo Uganda to being a 'cashless organisation', wherever possible payments shall be made by bank transfer or mobile money payment rather than open cheque or cash.

4.1.8 Any amendments to PVs (or any other financial document) shall be made by placing one clear strike over the incorrect information and replacing it with the correct information, and all such changes shall be initialled by both the preparer and authoriser of the PV. White out or other means to completely block out the incorrect part shall not be used. Where amendments make the financial document unclear or difficult to understand the financial document shall be CANCELLED (and filed in the book) and a fresh document written.

4.1.9 The first copy of the PV shall constitute the original and shall be filed in monthly expenditure files together with all supporting documentation. The second duplicate copy shall be filed in serial order in a separate file established for the purpose. The third copy shall remain in the PV book and shall be stored securely. The Accountant shall ensure all PV documents are well organised and secure.

4.1.10 Each payment voucher submitted to finance must have evidence/ proof that the bank details given are from the Payee. This can be in the form of an official document from the Payee, such as invoice or letter, or a document with Payee that has such details. These need to be attached to the PV. Employee who received the proof from the Payee needs to sign that they received the information from the payee or there needs to be evidence that the bank details were indeed received from the payee. This is to protect both the Payee and Uwezo from making payments to an incorrect account, or the Payee claiming Uwezo Uganda paid funds into an account that they did not authorise.

4.1.11 Before any payment is made, the relevant manager needs to ensure that all supporting documents are there and certify the following:

- a) The work has been done as specified and checked by the manager or an authorised representative of the manager.
- b) Correct quantity delivered (state quantity clearly)
- c) Has met quality standards.
- d) Payment is correct as per contract or LPO.
- e) All documentation is accurate and genuine.

4.2 Payment authorisation

4.2.1 All procurement undertaken by Uwezo Uganda shall be consistent with Uwezo Uganda Policies and Regulations and good procurement practice. In order to enhance transparency, ensure control, responsibility and strengthen accountability (checks and balances) all payments (unless specified otherwise herein) shall normally involve at minimum three levels of staff: the Program Assistant concerned with preparing the payment, the budget holder or Line Manager whose unit is concerned with the expenditure, and the Accountant checking the PV for accuracy and compliance. Where the amount exceeds set limits for Line Managers or where the expenditure is sensitive, unusual or outside approved plans/budgets the Executive Director’s scrutiny and approval are also needed.

Officer Responsible	Roles and Responsibility
First Line Accountant	Records invoices in register, redirect to relevant unit.
Program Assistant concerned	Prepare payment in accordance to Regulations, ensuring sufficient balance for the activity, verifying payee details, entering budget code, and confirming accuracy of figures.
Budget holder	Scrutinize/Recommend: Ensure payment is proper, accurate and consistent with plans and budgets, and within authority level. Also ensure correct budget code, and accuracy of figures in Decision Memo, contract, and payment voucher.
Accountant(s) (as necessary, given division of duties)	Confirmation: Check for accuracy and that all previous steps have been properly executed, description and supporting documentation are adequate, approval levels are properly authorised. Ensure entry within the Accounting system and the online banking system
Accountant/Signatories	Payment: Accountant to stamp PAID on the PV and all supporting documents and verify them in payment register and circulate to Executive Director and two other signatories and pay, or effect payment from petty cash as the case may be.

4.2.2 The Executive Director may delegate authority to confirmed Directors and Line Managers to approve payment provided that the payment is consistent with approved plans, budgets, strategy, criteria and guidelines; is not sensitive, unusual, or involving government or donors; and in the judgment of the Manager is not deemed to actually or potentially pose significant risk to Uwezo Uganda. In such cases where authority is delegated, payments may not be “broken down” into smaller pieces so as to be below the set threshold. Authority levels are as follows:

Authorisation Limit	Responsibility level (for confirmed managers)
< USD 20,000	Managers
< USD 50,000	Directors
< USD 50,000 to USD 300,000	Executive Director
< USD 300,000	Board of Directors

4.2.3 Where circumstances demand, the Executive Director may withhold authorisation of payment provided reasons for doing so are clearly communicated in writing.

4.2.4 In order to expedite payments each responsible officer involved in the authorisation process shall strive to respond as quickly as possible; normally no later than within two working days of having received the PV.

4.2.5 In the course of undertaking the monthly review the Accountant and Executive Director shall exercise overall scrutiny of all expenditures, and make observations regarding compliance with policies, sound budget management and value for money as appropriate.

4.2.6 No payment to any individual, company, or organisation shall be made without a duly filled and signed form used for capturing bank details. Where a contract is being entered into with Uwezo Uganda, the same form shall be used to source bank details from the individual, company, or organisation, and the same details shall be copied into the contract which shall be signed by both parties. Signing of the form by the third party confirms the validity of the details, and clears Uwezo Uganda of any responsibility.

4.3 Payment methods

4.3.1 Wherever possible payments shall be made by electronic bank transfer or mobile money payment rather than cash or cheque. Payment details are only valid if accompanied (if for a first transaction) by the requisite bank details form. When dealing with an organisation or company under no circumstances shall payments be made to accounts in the name of an individual.

4.3.2 Where unavoidable, cheques shall generally be made in the name of the payee and shall remain 'closed' (i.e. Account Payee Only). In limited circumstances when payment is made to an individual who does not maintain a bank, account cheques may be made out in his/her name and 'opened' so as to enable the payee to cash the cheques with presentation of identity to the Bank. Cheques made out to 'cash' (instead of name of payee) shall generally be avoided and used in only very limited circumstances where the previously mentioned options are not feasible, and in such cases the reasons for doing so shall be clearly documented.

4.3.3 All cheques and other important bank related documents shall be maintained in locked safes by the Accountant.

4.3.4 Uwezo Uganda shall maintain an independent record of cheques and other instructions for payment to enable an audit trail and safeguard the organisation against potential falsification of cheques. The Accountant shall arrange to make a photocopy of each stamped and signed cheque before it is paid to the payee, and maintain a file of such copies in a secure location.

4.3.5 The Accountant shall ensure that a payment is effected or cheque is written only where there is assurance of adequate bank balance and that the payment shall not 'bounce'.

4.3.6 The Accountant shall clearly mark all cheques that are spoiled 'CANCELLED' in large print in indelible ink and maintain these in the cheque book. The relevant bank shall be notified of the same in writing when transmitting the 'cheques list'.

4.3.7 Blank cheques may never be signed regardless of circumstances.

4.4 Petty cash

4.4.1 Uwezo Uganda shall maintain petty cash funds at its offices to enable efficient payment of small expenditures for which cheque payment is not practicable.

4.4.2 In the interest of safety, unless otherwise determined by the Executive Director, petty cash funds shall be limited to United States dollars one thousand (USD 1,000) or Uganda shillings three million five hundred thousand (UGX 3,500,000) only. The Executive Director may also establish the availability of petty cash funds available in United States dollars, where it is deemed necessary, in the best interests of the organisation, and where there are sufficient accountability measures in place.

4.4.3 All requirements regarding expenditures noted above and elsewhere in Uwezo Uganda Regulations shall apply in effecting payments from the petty cash fund. No payment shall be made from petty cash that is not consistent with these requirements.

4.4.4 The maximum limit for any payment by petty cash shall normally be USD 125 or UGX 450,000; payments above this amount shall normally be made by bank transfer or cheque. Any exceptions to this requirement shall be exercised only rarely where the Executive Director determines it to be in the interest of Uwezo Uganda, provided that reasons for the exception are clearly documented.

4.4.5 Petty cash funds shall be retired at the close of each month or when 75% of the float is used up. The Officer assigned to maintain petty cash shall strive to ensure retirements are lodged in good time before amounts run out so as to minimize disruption.

4.4.6 Replenishment of petty cash funds shall be prepared by the relevant Accountant, verified by the Accountant and approved by the Executive Director. Replenishments may not be done where there are outstanding queries or problems with any substantial expenditure in the retirement.

4.4.7 Petty cash funds shall be segregated from other funds and kept in the custody of the accountant/accounts assistant or an officer designated by the Executive Director in a locked cashbox. The person(s) charged with custody of petty cash shall be responsible for its safekeeping.

4.4.8 Petty cash funds may not be used or loaned for any purpose other than as specified herein. The other person designated by the Executive Director shall arrange to conduct periodic 'spot checks' of petty cash balances and document the spot check. Any discrepancies shall be noted in writing and brought to the attention of the Executive Director.

4.4.9 The Accounts Assistant shall prepare an accurate and timely report each month of all petty cash expenditures for review by the Accountant and approval by the Executive Director.

4.5 Local Purchase orders (LPOs)

4.5.1 Local Purchase orders (LPOs) shall be required for orders which are not paid for at the time of the order and for which it will need to make a future payment. LPOs may not be placed for orders whose total cost does not exceed US dollars 125 or Uganda Shillings 450,000. No order for goods or services whose value exceeds these amounts shall be placed without an authorised LPO or authorised contract.

4.5.2 LPOs shall only be placed after procurement requirements (see Section 5 on Procurement) and other applicable requirements have been fully met.

4.5.3 Official LPOs shall be compiled by the officer responsible for procurement. The LPO shall bear information regarding the order, such as precise specifications, quantities, quality, packing, delivery dates and other such information as may be necessary to ensure the quality, appropriateness and timeliness of the good/service ordered. The officer responsible for procurement shall attach relevant supporting documentation such as proforma invoices and detailed specifications to the LPO. For printed materials the Communications guidelines for publications and other printed material must be adhered to.

4.5.4 The budget holder shall sign the "prepared by" box once satisfied with the details and its appropriateness in relation to approved plans and budgets, before forwarding it to the Accountant for scrutiny regarding accuracy and compliance. The Accountant shall review the LPO and if satisfied sign the document and forward it to the Executive Director.

4.5.5 The Executive Director shall review the LPO and, if satisfied, indicate approval by signing and stamping the document before forwarding it to the officer responsible for procurement. The officer shall then record the LPO in the register established for the purpose and arrange to transmit the LPO to the supplier.

4.5.6 No LPO shall be valid without the signature of the Executive Director and the official Uwezo Uganda stamp.

4.5.7 A copy of the LPO (wherever possible the original version) shall constitute an integral and necessary supporting document for the PV in relation to effecting payment.

4.6 Contracts

4.6.1 All orders/requests for delivery of services by Uwezo Uganda for which it will need to make a future payment shall normally require a signed contract. No request for services whose value exceeds USD 125 or UGX 450,000 shall be placed without a signed contract, engagement letter or authorised LPO.

4.6.2 Contracts shall only be awarded to persons or entities who are deemed to be capable of performing the work with quality, and choice of person awarded the contract shall be fairly and openly determined and reasons for choice documented.

4.6.3 The preparation of contracts shall normally be initiated in Salesforce by the employee whose budget will be charged for the cost of the service, provided all necessary approvals for the activity have been sought in advance. He/she shall prepare a request for contract providing all relevant information including expected outputs, timeframe and proposed costs in a form created for the purpose, and forward it via Salesforce to the Contracts Administrator.

4.6.4 The Contracts Administrator shall scrutinize the material and if satisfied prepare a contract in accordance with standard Uwezo Uganda formats, taking great care to ensure accuracy and comprehensiveness, assign it a serial contract number, and record the contract in register established for the purpose. The Executive Director shall review the contract and if satisfied sign and stamp three printed copies if an employment contract, or two printed copies for all other contracts. The Contracts Administrator shall then witness on behalf of the organisation and arrange to have it signed by the contractual party and witnesses.

4.6.5 The officer responsible for contracts shall provide one original to the contractual party, file a second original in the contracts file maintained by him/her and in the case of employment contracts provide the third original to the officer in charge of operations for the personnel file established for the staff member.

4.6.6 A copy of the signed contract (and an original of the invoice or request for payment) shall constitute an integral and necessary supporting document for the PV in relation to effecting payment.

4.7 Imprests

4.7.1 Imprests (funds provided in advance) may be advanced to Uwezo Uganda employees where precise costs of implementing an upcoming Uwezo Uganda activity cannot be known (e.g. field travel, workshop). No Imprest shall be awarded to Uwezo Uganda employee who already has an outstanding Imprest. To limit administration transaction costs, employees are encouraged to limit imprest requests for small amounts and instead advance payments and submit a claim for refund.

4.7.2 Imprests may only be requested towards the costs of implementing activities that are consistent with Uwezo Uganda Policies and Regulations and approved plans and budgets. Imprests may only be used in relation to activities for which the imprest was granted and may not be used for any individual or any other benefit.

4.7.3 Imprest requests shall be prepared well in advance using the form created for the purpose by the employee requiring the advance. It shall contain a brief explanation of the activity, a breakdown of the estimated costs, reasons for taking imprest and the budget code to be charged. Once satisfied with these details and its appropriateness, the Accountant shall scrutinize it to ensure it is consistent with all policies and regulations and accurate. Once satisfied the Accountant shall forward the imprest request to the Executive Director for approval.

4.7.4 An approved imprest shall normally be paid through bank or mobile money transfer in the name of the employee requesting the imprest, who shall be responsible for safeguarding, expending and accounting for funds received in an accurate and timely manner consistent with all applicable policies and regulations. The employee concerned shall in the course of undertaking the activity secure genuine receipts, signatures when payments are made to individuals and other documentation to demonstrate the validity of payments made.

4.7.5 Imprests shall be retired promptly (normally within five working days) upon the completion of the purpose for which the advance was granted and/or the concerned employee has returned to the office. The employee concerned shall retire the imprest in the form created for the purpose and attach supporting documents in a clear, accurate and organised fashion. The Accountant shall scrutinize the retirement and if satisfied forward to the Executive Director for approval.

4.7.6 In cases where approved actual costs exceed the imprest amount Uwezo Uganda shall promptly reimburse the difference to the concerned employee. In cases where approved actual costs are less than the imprest amount the employee shall promptly reimburse the difference to Uwezo Uganda. The Accountant will issue an official receipt for the amount received, which shall be banked intact by the Accountant.

4.7.7 The Accountant shall maintain accurate and updated records on imprests at all times. Each imprest shall be assigned a unique serial number and recorded in a register established for the purpose.

4.7.8 Payment Vouchers (PVs) for issuance of imprests shall contain the appropriate budget code but be assigned a special imprest budget code (holding code) until it is retired. Upon retirement of imprest the Accountant shall be responsible for ensuring it is charged to the appropriate budget code

4.8 Credit cards

4.8.1 Credit cards will be issued to Executive Director or members of the senior management team.

4.8.2 Credit cards will be issued to designated employees after signing a credit card application form signed off by the Executive Director. In cases where the credit card is issued to the Executive Director, the credit card application form will be signed off by the Chairperson Board of Directors.

4.8.3 Organisational credit cards are to be used to achieve organisational objectives only. Personal charges of any kind are not allowed on the organisation's credit card. In the event any personal charges are made on the Organisation credit card, the employee will be required to reimburse the Organisation or having funds withheld from compensation/reimbursement. Reimbursement to the Organisation must be made in a timely manner. Continued violation of the policy will result in appropriate disciplinary and/or legal action up to and including termination of employment.

4.8.4 Credit card holders should ensure that the credit card is kept in a secure place at all times.

4.8.5 For payments which can be foreseen e.g. subscriptions, use of credit cards should be initiated only after normal payment authorisation procedures have been completed using a requisition form designed for credit card payments. Reasons for not seeking pre-approval should be clearly explained during credit card retirement.

4.8.6 If the card is lost or stolen, the cardholder must immediately contact the issuing bank and Accountant who will immediately initiate the card cancellation process.

4.8.7 Credit card holders are supposed to submit expense reports by the 5th day of every month. Replenishment should be done monthly after the reconciliation has been done.

4.8.8 In the event of fraudulent/suspicious transactions appearing on the credit card account, the cardholder must immediately notify the Accountant who will then work with the issuing bank to dispute the transaction.

4.8.9 For employees who submit their resignation, their supervisors must immediately retrieve their organisational credit card and submit them to the Accountant for immediate deactivation.

4.8.10 The Accountant or an appointed designee will immediately review the accounting records to determine if any outstanding expense reports are pending and notify the resigning employee's manager of their findings.

4.8.11 The resigning employee must address any and all open/unresolved issues prior to his/her departure. Should any open/unresolved issues remain after the resigning employee's departure; the Accountant will provide a detailed summary to the employee's supervisor or Human Resources for resolution.

5. PROCUREMENT

Purpose

The purpose of this policy is to enable Uwezo Uganda to procure quality goods and services at the least expensive price, in a manner that is efficient, transparent, accountable and consistent with best business practices. This policy articulates the guiding principles, roles, authority levels and main procedures to be used in procurement processes at Uwezo Uganda.

5.1 Guiding Principles

All procurement at Uwezo Uganda shall be guided by the following key principles:

5.1.1 Cost effectiveness and value for money: Uwezo Uganda shall obtain quality and reliable goods and services at the least expensive (best) price. Competitive and independent quotes shall be solicited when more than one supplier is available and offers and tenders shall be reviewed objectively and impartially.

5.1.2 Transparency and documentation: Criteria used by Uwezo Uganda shall always be transparent. Price comparison forms shall be used to ensure that Uwezo Uganda obtains competitive prices in the most transparent way. All documentation related to procurement shall be kept in secure files. Relevant documentation includes quotes, invitation to tender, tenders, the tender evaluation record and the final decision, as well as the payment voucher (PV) and all supporting documents. Documents shall be kept securely for a period of seven (7) years.

5.1.3 Non-discrimination: Uwezo Uganda is an equal opportunity organisation, and shall not discriminate against supplier on the basis of race, ethnicity, age, sex, sexual orientation, marital status, origin, disability, creed, political belief, religion or HIV status in procuring any product or service. Procurement from any supplier who is related to a Uwezo Uganda employee or director should generally be avoided and in all cases fully disclosed, and the employee concerned shall absent him/herself in the procurement decision process.

5.1.4 Zero Tolerance for Corruption: Uwezo Uganda shall exercise zero tolerance for corruption in all matters, including procurement. No Uwezo Uganda employee or director may benefit or seek to benefit in any way whatsoever from any procurement. Any Uwezo Uganda employee or director who is offered any inducement, payment, gift or other reward to influence the procurement process, or is aware of another employee being involved in the same, must report the matter immediately to the Executive Director (or the Board of Directors where it involves the Executive Director).

5.1.5 Accountability: All persons involved in the procurement process, shall seek to ensure that both the letter and spirit of the procurement policy is adhered to. The officer responsible for procurement shall exercise prime responsibility in ensuring that procurement is consistent with these principles and Regulations. In addition, the Accountant shall exercise due scrutiny to ensure procurement is consistent with Uwezo Uganda Policies and Regulations before an order is placed and/or payment is made. All procurement decisions and documentation shall be subject to scrutiny during both internal and external auditing processes.

5.1.6 Credibility: Uwezo Uganda shall only procure its requirements from eligible and credible suppliers, contractors, consultants, and service providers. Additionally, wherever practicable shall apply competitive processes for securing quotes, ensuring fair treatment to all suppliers during the entire process.

5.2 Procurement authority levels

5.2.1 Recurring purchases: Regular major purchases include (but not limited to) stationery, printing, and travel services. Uwezo Uganda shall solicit bids from at least three but ideally five suppliers once each year. The officer responsible for procurement shall analyse the bids and recommend the best suppliers for approval by the Executive Director. The selected supplier shall normally be used for all relevant purchases for a specified period not exceeding 12 months. Uwezo Uganda may purchase goods and services from a different supplier where this can secure comparable quality and reliability at better rates.

5.2.2 Purchases under USD 3,000: Competitive quotes will be secured where practicable, but shall not be required unless the purchase shall be recurring.

5.2.3 Purchases over USD 3,000: Uwezo Uganda shall seek independent quotations from no less than 3 independent suppliers. The officer responsible for procurement shall systematically analyse the bids on a special form provided for this purpose, and make a recommendation in relation to quality and reliability for the best price. The Executive Director shall approve.

5.2.4 Large purchases: All large purchases exceeding USD 75,000 shall require a tender, which may or may not be advertised in the newspapers. However, bids must be sought from at least 5 suppliers.

5.2.5 Uwezo Uganda shall not further split its procurement requirements to defeat the use of approved procurement methods and expenditure thresholds.

5.3 Tenders

5.3.1 Tender documents shall contain all relevant information such as technical specifications, terms of reference, and commercial conditions. Such conditions shall include the time frame for the provision of the goods/services. Tenders shall be required to be submitted in sealed envelopes, which may only be opened at the time the evaluation is performed to ensure that all tendering companies have equal footing in the process.

5.3.2 All tenders shall be submitted to tender@uwezouganda.org by the closing date and time indicated on the tender document.

5.3.3 Tenders shall only be assessed on the Terms and Conditions specified in the invitation to tender by a team of not fewer than three people: The Accountant, Manager of the activity and Procurement Officer. Any other officer could be co-opted to the team on the advice of the Executive Director. The recommendations of tender assessment shall be documented and forwarded to the Executive Director for endorsement.

5.4 Internal Controls and Risk Management

5.4.1 All necessary measures will be taken to ensure that to the greatest extent possible, internal control mechanisms and risk management measures will be put into place to safeguard Uwezo Uganda's resources.

5.4.2 Where the Executive Director delegates authority for approval, all Uwezo Uganda staff shall ensure segregation of duties between different functions to ensure checks and balances.

6. PAYROLL

Purpose

The purpose of this regulation is to establish basic guidelines for the effective management of the Uwezo Uganda payroll. These regulations shall be read in conjunction with the Uwezo Uganda HR Manual (Policies) regarding salaries and benefits.

6.1 Payroll authorisation

6.1.1 Only long-term contract employees with valid contracts who are working or on authorised absence shall be placed and appear on the Uwezo Uganda payroll.

6.1.2 The payroll shall contain and be consistent with the provisions for salaries and benefits stipulated in the Policies and signed contracts, and authorised amendments of these.

6.1.3 The officer in charge of operations shall be responsible for maintaining, updating and preparing the payroll each month, and for ensuring its accuracy and integrity.

6.1.4 The officer in charge of operations may only make any additions or deletions of names, changes in the level of salaries or benefits or any other substantive change where this is supported by written documentation and is authorised in writing by the Executive Director.

6.1.5 All monthly payrolls including all changes, anomalies and differences shall be approved and signed by the Executive Director.

6.2 Payroll features

6.2.1 The Uwezo Uganda payroll shall contain the following information name of employee, basic salary, pension payments, tax rates and calculations, and net pay. In addition, the payroll shall make provision for showing all deductions made.

6.2.2 The payroll shall be directly linked to the generation of pay slips which shall provide all basic information noted above. Each staff member on the payroll will receive a pay slip for the month paid.

6.2.3 Payroll information shall be made available to the Executive Director, the officer in charge of operations, the Accountant, Uwezo Uganda's appointed auditors, the Uwezo Uganda Board and relevant statutory bodies, but otherwise shall remain confidential.

6.3 Payroll processing

6.3.1 Payment shall normally be processed by the 25th day of each month, or the prior working day if the 25th is a public holiday, in order to enable employees to have access to salaries by the last day of the month. The Executive Director may authorise payment in December to be made earlier so as to enable employees to receive payment prior to commencing the holiday season.

6.3.2 Salary advances and loans from Uwezo Uganda shall not be permitted.

6.3.3 All officers involved in the payroll process shall strive to fulfill their functions in a timely manner so as to ensure payment can be made in a timely manner. The officer in charge of operations shall normally submit the payroll to the Executive Director for approval at least 3 working days prior to the date of payment.

6.3.4 Payments shall normally be made by electronic transfer into the private bank accounts of each employee. Uwezo Uganda shall normally be responsible for transfer charges if any to staff bank accounts maintained with Uwezo Uganda's bankers. In exceptional circumstances where an employee does not yet have a bank account Uwezo Uganda may for a temporary period provide payment by open cheque.

6.3.5 The Accountant shall ensure that all necessary monthly statutory payments are prepared and effected in an accurate and timely manner. These shall include income tax (PAYE) and pension payments, Local Service Tax (LST).

6.3.6 The officer in charge of operations shall ensure that the benefits and liabilities that apply to any employee whose contract has ended or is about to end shall be calculated in good time. All benefits due to an employee who is leaving shall only be paid upon satisfactorily completing all exit requirements, as details in the HR Manual.

6.4 Loans

6.4.1 Uwezo Uganda would like to support staff to secure personal loans from financial institutions, however its first obligation is to protect the organisation. Uwezo Uganda will not guarantee employees or assume liability on behalf of employees, nor will it agree to deduct any money from employees on behalf of financial institutions.

6.4.2 Uwezo Uganda will not disclose any personal or confidential information on behalf of staff, however it can disclose, upon the written request of the employee, basic information from their own employment contract.

6.4.3 Where unavoidable, and understanding that written commitment to the bank is a contractual obligation, Uwezo Uganda will treat all commitments made to any financial institution on behalf of employees as a contract, and must be registered in the same manner as all other contracts. This is only if the commitment does not jeopardize or put at the risk the organisation or any of its staff.

6.4.4 Uwezo Uganda will not be held liable in the event an employee defaults on their loan repayments, or leaves the organisation, or changes which account to channel their salary through.

6.5 Consultancy payments

6.5.1 Payment for consultants and other short-term employees of Uwezo Uganda shall be commensurate with the terms of their contract. The consultant shall initiate the process in accordance with the terms of the contract, and submit an invoice/request for payment preferably with copy of contract, and forwarding it to his/her Supervisor. The Supervisor shall scrutinize the request and if satisfied prepare a PV with supporting documents.

6.5.2 Payment to casual laborers shall be in accordance to daily or hourly rates as set by the Executive Director in consultation with the Accountant. These payments shall usually be made using petty cash.

6.5.3 In effecting all payments the Accountant shall ensure that all statutory requirements related to taxation and other relevant matters are fully complied with.

7. ASSET MANAGEMENT

Purpose

Assets obtained by Uwezo Uganda shall be properly recorded, coded, allocated and managed in the interest of efficiency and accountability. This Policy outlines the basic guidelines for effective management of assets at Uwezo Uganda. An asset is defined as equipment, vehicle, furniture, building or any other item appearing in the Uwezo Uganda asset register.

7.1 Management

7.1.1 The officer responsible for operations shall be overall responsible for the management of assets at Uwezo Uganda. The guidelines stipulated herein shall be strictly observed and accurate records shall be maintained at all times. Failure to manage assets as required by this policy may constitute grounds for disciplinary action against employees responsible.

Normally items valued under USD 125 (such as calculators, cell phones, standing fans) need not be treated as an asset and affixed a formal asset code, but shall be kept track of through other means.

7.1.2 The payroll shall contain and be consistent with the provisions for salaries and benefits stipulated in the Policies and signed contracts, and authorised amendments of these.

7.2 Receipts and issues

All assets received shall be entered into the assets register without delay by the officer responsible for operations and be assigned a unique asset number. Only then shall the asset be assigned to an employee who shall sign for it and an appropriate entry shall be made into the room asset list. No asset may be transferred outside its designated location or among employees without the express permission of the Executive Director or persons delegated by him/her. Any permanent or long-term transfer shall require an adjustment to the asset register and room list.

7.3 Records

7.3.1 Accurate records of assets shall be maintained at Uwezo Uganda at all times. The Asset register shall be maintained by the officer responsible for operations and scrutinized by the Accountant to ensure full consistency with Finance records.

7.3.2 The asset register shall be updated periodically as new equipment is acquired and old ones disposed of. Equipment moved to new locations must be updated in the register unless it is being relocated on a temporary basis (less than ten working days). Information regarding the allocation and movement of all assets shall be maintained by the officer in charge of operations.

7.3.3 Records shall include key information such as asset type, serial number, brand name, asset number, quantities, date and price of purchase, location and employee responsible. The room list shall list all assets in the respective office room and it shall be signed by the employee primarily responsible for their safety and good use. The room list shall be produced in duplicate, signed and posted on the back door of the room, and maintained by the Executive Director in the Assets file.

7.4 Asset codes

All assets shall have a unique asset code that shall be noted in the asset register and room lists, as well as on a durable label that shall be affixed to each asset. The officer responsible for operations shall periodically verify that all assets are properly labelled and located.

7.5 Care and repair of assets

7.5.1 All employees who are assigned assets shall take all reasonable measures to ensure responsible use, good care and safety; and do nothing that would damage the asset or invalidate its warranty.

Assets are meant to be used for the work of Uwezo Uganda and may not be put to any unauthorised private use or provided to any other party without proper authorisation.

7.5.2 Movements of assets for repairs shall be recorded. The officer responsible for operations shall make every effort to expedite repairs and wherever possible make alternate arrangements to enable the employee to continue work. Wherever possible, full use shall be made of warranty provisions.

7.6 Loss or damage of assets

7.6.1 In case of loss, damage or theft, the employee who is responsible for it or has knowledge of it shall immediately write a clear, accurate and comprehensive statement regarding the incident and forward it without delay to the Executive Director.

7.6.2 In case of willful loss, willful damage or theft, the Executive Director having examined the situation and consulted with the officer responsible for operations and being satisfied that a report to the police or other authorities is warranted, shall proceed to arrange to do so. An employee who admits to theft or causing willful loss or willful damage, or is convicted in a court of law of it, shall have their contract terminated. In such cases the employee concerned shall be liable for 100% of the cost of replacement, even where the cost may be wholly or partially recoverable by other means, unless the Court determines otherwise.

7.6.3 In case of damage or loss the Executive Director, with the assistance of the officer responsible for operations, shall seek to establish the circumstances that led to the damage or loss. Where the circumstances are unclear, the employee concerned shall generally be accorded the benefit of doubt.

7.6.4 Where the Executive Director, after consultation with the management team or relevant managers as the case may be, determines that the loss or damage of the asset is due to negligence, improper use, or any use that violates the Policies or Regulations the employee concerned may be held liable for reimbursing the full cost of replacing or repairing the asset(s) concerned.

7.6.5 The employee facing disciplinary action shall have the right to appeal in accordance with the provisions for appeal in the Policies.

7.7 Reports

The officer responsible for operations shall normally produce asset status reports on or before the tenth day of each new quarter covering the previous months. Reports shall include information on receipts, issues, repairs, movements and function status of assets, analysis of the data, and explanations of any major issues or discrepancies.

7.8 Insurance of assets

7.8.1 All major Uwezo Uganda buildings, equipment and vehicles shall be insured against fire, theft, loss and damage. The officer responsible for operations shall promptly and no later than two weeks from date of delivery arrange for newly acquired assets to be insured, ensure that coverage for existing assets is kept current, and any claims pending are followed up on a regular basis. Procurement of insurance services may be undertaken directly or through a broker, provided that procurement guidelines stipulated herein are followed.

7.8.2 In case of damage or loss covered by insurance the officer responsible for operations shall immediately prepare a report on the incident and forward it to the Executive Director with recommended actions. The Executive Director if satisfied with the report shall in consultation with the officer responsible for operations arrange to lodge a claim with the insurance provider, unless he/she determines that the costs of doing so (such as insurance deductibles, loss of no claim discounts, and transaction costs) outweigh the potential benefits, and in such cases shall decline to lodge a claim and document the reasons for doing so.

7.9 Asset stock checks

7.9.1 Assets at Uwezo Uganda shall be subject to both routine and unannounced spot checks as follows:

- The officer responsible for operations shall examine assets to ensure good organisation and consistency between movements, records and holdings from time to time.
- The Executive Director shall assign any other suitable employee and/or external consultant to undertake a comprehensive annual asset check as well as spot checks from time to time.

7.9.2 All asset comprehensive and spot checks and their findings shall be carefully recorded and communicated to the Executive Director.

7.10 Keys

7.10.1 The Executive Director shall determine and authorise allocation of keys. No keys may be copied or allocated without the permission of the Executive Director. Keys shall remain the property of Uwezo Uganda and employees must return them when requested and at the end of employment.

7.10.2 In case of loss each employee must report the matter immediately to the Executive Director and the officer responsible for operations. The employee shall be held liable for the cost of changing locks and duplicating all keys needed, unless the Executive Director determines the circumstances of the loss of keys do not warrant such liability on the part of the employee.

7.11 Disposal of assets

7.11.1 The Executive Director shall base decisions to dispose of obsolete assets on any or a combination of the following factors:

- If the asset is no longer required due to changed procedures, functions, or usage patterns;
- If the asset is occupying storage space and will not be needed in the foreseeable future;
- If the asset has reached its optimum selling time to maximise returns;
- If the asset is no longer complying with occupational health and safety standards;
- If the asset is found to contain hazardous materials harmful to the environment;
- If the asset is technically beyond repair but able to be sold for scrap;
- If the asset is confirmed to be obsolete and/or no longer of value to the organisation.

7.11.2 Assets may not be disposed, sold or given to any Uwezo Uganda director, employee, volunteer or intern, or his/her relatives.

7.11.3 The Executive Director in consultation with the officer responsible for operations may provide assets that are no longer needed by Uwezo Uganda of a value of USD 3,000 or less to other non-profit organisations free of charge, provided such transfers are fully documented.

7.11.4 Any decisions to dispose of assets and the reasons for taking them shall be clearly documented alongside the asset register, and must be duly authorised by the Executive Director. That the asset has been disposed of must be clearly indicated in the asset register to ensure a clear audit trail.

7.11.5 All disposal of assets, whether by sale or free of charge, shall be on an “as is – where is” basis. Uwezo Uganda shall not make any representations or issue warranty, not even implied, as to the fitness for purpose, saleability, or any other condition or quality of the asset to any buyer other than as expressed in the notice to dispose the asset. Asset buyers shall be responsible for any tax liabilities due for any assets that attract such taxes.

8. STORES MANAGEMENT

Purpose

Goods and equipment received and distributed shall be properly recorded, stored, organised and managed in the interest of efficiency and accountability. This Policy outlines the basic guidelines for effective management of stores at Uwezo Uganda.

8.1 Management

The officer responsible for operations shall be overall responsible for the management of stores at Uwezo Uganda. The guidelines stipulated herein shall be strictly observed and accurate records shall be maintained at all times. Failure to manage stores as required by this policy may constitute grounds for disciplinary action against employee(s) concerned.

8.2 Issues

An employee requiring materials shall state his/her request on a designated 'stores requisition form'. No item may be issued from stores without a duly authorised requisition form. Requisitions of items worth up to USD 200 may be authorised by the respective Line Manager. Requisitions of items exceeding USD 200 shall in addition require prior authorisation by the Executive Director.

8.3 Receipts

All items received, including publications, unless used immediately and not normally maintained in stores shall be recorded by the employee responsible at the time of receipt on a form created for the purpose. All items shall be properly stored in an organised and neat fashion at all times, and all appropriate measures shall be taken to minimize theft, loss or damage, particularly for items that are not stored under locked premises.

8.4 Restocking

The officer responsible for operations shall establish minimum quantities that shall be held in Uwezo Uganda stores so as to ensure smooth operations. He/she shall be responsible for procuring/ restocking items in a systematic and efficient manner and in good time before stocks are exhausted.

8.5 Records

The officer responsible for operations shall ensure accurate and timely records are maintained for all movements regarding stores. These shall include but not be limited to: receipts, requisition forms, issues, and stocks. A stores ledger shall be maintained and all transactions shall be accurately recorded in the ledger no later than one week after the transaction was undertaken. The officer responsible for operations shall be responsible for ensuring the safety of all records at all times.

8.6 Stock checks

8.6.1 Stores at Uwezo Uganda shall be subject to both routine and unannounced stock checks as follows:

- The officer responsible for operations shall regularly examine stores to ensure good organisation and consistency between movements, records and stocks from time to time.
- The Executive Director may assign any officer or external consultant to undertake an independent verification/spot check of the physical stores and store records at any time.

8.7.2 All quarterly, annual and other stock checks and their findings shall be accurately recorded and communicated to the Executive Director.

8.7.3 The stores shall be subject to annual audit by the external auditors of Uwezo Uganda.

9. VEHICLES

Purpose

Uwezo Uganda may own vehicles to facilitate the work of the organisation. This Policy outlines the entitlements, rules and regulations for the effective use and management of vehicles and transport at Uwezo Uganda

9.1 Entitlement

9.1.1 Uwezo Uganda vehicles are to be used for the work of the Organisation. Only employees designated as official drivers or otherwise authorised by the Executive Director may drive Uwezo Uganda vehicles.

9.1.2 All persons driving Uwezo Uganda vehicles must be licensed to operate vehicles in the respective countries

9.1.3 All employees other than the Executive Director shall request vehicle use to the officer responsible for operations or officer delegated by him/her in the form designated for the purpose. Employees shall lodge requests as far in advance as possible. The officer responsible for operations shall determine the allocation of vehicles.

9.1.4 Where a vehicle is not available for work, the employee may use a taxi and seek reimbursement against receipts or be authorised to use his/her private vehicle and be reimbursed at the established rate.

9.1.5 In exceptional circumstances the Executive Director may authorise an employee to use the office vehicle for personal use where this does not interfere with the functioning of the Organisation. In such cases where personal use exceeds 10 km in any one month the employee shall reimburse costs for personal use at established rates.

9.2 Logbooks and records

9.2.1 Drivers/users of Uwezo Uganda vehicles shall promptly, accurately and thoroughly record vehicle use in logbooks designated for the purpose. Information recorded shall include date, start/end mileage, start/end location, purpose (giving key details where official) or otherwise marked personal). Information about refuelling, services, maintenance, repairs, accidents and any other major happenstance shall also be recorded. An employee who fails to provide consistent, clear or adequate information as required shall be liable to pay for applicable mileage at the established rates.

9.2.2 The officer responsible for operations shall arrange to scrutinize, compile and analyse logbooks and other records to prepare monthly analytical reports.

9.3 Laws and regulations

9.3.1 All drivers of Uwezo Uganda vehicles shall drive cautiously and put safety first at all times. All users shall be responsible for observing all applicable rules and regulations in the Policies, Regulations and traffic laws, including the use of safety belts at all times. No employee may use a vehicle in any manner that may invalidate its insurance coverage.

9.3.2 Non-staff given lifts in Uwezo Uganda vehicles are doing so at their own risk as the Organisation shall not be liable for whatsoever claim if accident occurs except to the extent of insurance coverage, if any.

9.3.3 The officer responsible for operations shall ensure that a copy of the Vehicle Policy is kept in all vehicles owned by Uwezo Uganda. It is the responsibility of the driver to ensure that non-staff who are given lifts are shown a copy of the policy, and that they are in agreement prior to departure.

9.3.4 Failure to abide by traffic laws, Regulations or Policies by any employee may lead to suspension of privileges and/or disciplinary action.

9.4 Accident and loss

9.4.1 All accidents however minor or loss of any items from vehicles shall be reported immediately to the officer responsible for operations. Accidents shall also be reported to the authorities where required by law.

9.4.2 Any employee who has caused an accident through willful neglect or flagrant violation of regulations may be held liable for resulting damages.

9.4.3 An employee or associate who suffers injury or death through accidents shall be limited to and in accordance to the Group Personal Accident insurance coverage (as provided for in the Policies) plus any vehicle insurance that may be in force and applicable.

9.5 Maintenance and repair

9.5.1 The officer responsible for operations shall ensure that vehicles are serviced on a regular basis as per manufacturer recommendations and maintain good records for it. The officer responsible for operations shall also arrange to have the vehicles cleaned and checked on a regular basis.

9.5.2 The officer responsible for operations shall arrange to have vehicles refuelled once a month in a timely fashion by a supplier identified through the procurement requirements.

9.5.3 Any malfunction or problem with any vehicle that cannot be solved by the employee shall be immediately reported to the officer responsible for operations, who shall be responsible for arranging for appropriate repairs.

10. DAILY SUBSISTENCE ALLOWANCES (DSA)

Purpose

The purpose of this regulation is to establish the conditions under which employees (and affiliates) shall be eligible to receive DSA payments and provide for the levels and terms of these benefits.

10.1 Eligibility and coverage

10.1.1 The Executive Director shall with the consent of the Board establish rates for DSA for different types of location for employees who are travelling on duty and are required to spend the night out of their normal station (i.e. night outside the city/town of work residence).

10.1.2 Uwezo Uganda DSA rates shall be the same for all employees regardless of position or status. The same DSA rates shall generally apply for non-employee affiliates (such as Board Directors, members, partner staff and national consultants), unless otherwise guided by the Executive Director based on availability of funds.

10.1.3 The DSA shall cover the cost of accommodation, meals, local transport between hotel and office/main work station, communication, laundry and all incidentals. The costs of transport between towns, between airports and hotels, and between different locations for meetings; costs of doing fieldwork and other expenses directly necessary for undertaking officially assigned duties shall be additional to the DSA and shall be reimbursed against bona fide receipts.

10.1.4 In cases where actual costs incurred are below DSA provided the employee shall retain the difference. In cases where actual costs incurred are higher than DSA provided, the employee shall be responsible for the difference. In exceptional circumstances of the latter case the employee concerned may petition the Executive Director (and where possible in advance of commencing the journey) to pay the difference where it can be demonstrated that actual costs were higher than provided and there were no other reasonable alternatives available, and where such expense is fully documented and supported by original receipts/proof of payment. In such cases the Executive Director shall consult with the officer responsible for operations and make a final determination and document the reasons for such a decision.

10.1.5 Where delegates are expected to stay in a particular accommodation or where concessionary rates have been negotiated by the organisers with particular accommodation, employees shall normally be expected to stay at such a location, and in this case costs for such may be covered instead of DSA.

10.1.6 To the maximum extent practicable, bookings shall be made in advance.

10.1.7 Both the Organisation and employees shall at all times seek to minimize costs and obtain value for money in relation to work travel and accommodation. The officer responsible for operations shall seek to establish special agreements for discounted rates with appropriate hotels in frequently visited locations, and in such cases employees shall normally stay at these hotels or other places of their choice at equal or lower cost.

10.1.8 In no case may an employee receive compensation for accommodation, meals, transport or any other cost that has been covered by another entity or through other means (i.e. no double compensation may be accepted).

10.2 Rates

10.2.1 DSA rates shall be based on estimates of actual costs of staying at a reasonable, clean and safe hotel and obtaining meals, and not treated as an avenue for enhancing employee incomes. Rates shall apply on the basis of night spent out of station.

10.2.2 DSA and other allowance rates shall be reviewed regularly in the context of market conditions as determined by the Executive Director. Such reviews may be done once a year or after such a time as the Executive Director deems fit. The decision of the Executive Director and the basis for it shall be subject to consent by the Board.

The applicable tiers and rates are provided below

Category	Hotel	Meals/Drinks	Other
International travel (outside 5 East African countries) and capital cities of East Africa countries other than ownresident country	Reasonable clean, safe hotel room incl. internet (up to 3/4 star), based on reimbursement of actual costs against bona fide receipts	Flat coverage of \$10 for breakfast (unless provided by hotel) and \$15 for lunch and \$25 for dinner	Flat \$15/day for communication, laundry, and other incidentals
Regional travel in East Africa outside employee resident country (other than capital cities covered above)	Clean, safe hotel room incl. internet, based on reimbursement of actual costs against bona fide receipts	Flat coverage of \$8 for breakfast (unless provided by hotel) and \$15 each for lunch and dinner	Flat \$10/day for communication, laundry and other incidentals
National travel in officially designated cities and municipalities	Flat per night USD 55 (UGX 202,300). Where lunch/dinner covered but hotel is not, Flat USD 40 (UGX 147,100) per night	Included in base/hotel DSA. Where hotel covered but meals are not flat USD 5 (UGX 18,400) for breakfast, and USD 10 (UGX 36,800) each for lunch and dinner	Flat USD 6/day (UGX 22,000) for communication, laundry and other incidentals
National travel Everywhere else	Flat per night USD 42 (UGX 154,500) Where lunch/dinner covered but hotel is not, flat USD 30 (UGX 110,350) per night	Where hotel covered but meals are not flat USD 3 (UGX 11,000) for breakfast, and USD 6 (UGX 22,000) each for lunch and dinner	Flat USD 6/day (UGX 22,000) for communication, laundry and other incidentals

10.3 Mileage refund

10.3.1 In situations where it is more meaningful and economical for staff members to use their personal vehicles during conduct of field activities, the staff shall be entitled to a mileage advance/ refund provided such advance refund shall be supported with appropriate documentation. The use of a personal vehicle by staff shall be approved by the Executive Director. This policy is applicable to areas outside Kampala.

11. JOURNAL VOUCHERS (JV)

11.1 Purpose

11.1.1 Journal Vouchers (JVs) are used to record transactions which are not processed through the payment workflow (e.g. bank charges, imprest retirement, depreciation, allocation of expenses into various budget codes, correction of errors in posting, transferring of transaction from one budget code to another, write off of asset, recording of exchange gain/ loss etc.). To ensure that JVs are processed accurately in a timely and efficient manner, the following must be adhered to.

11.2 Currency

11.2.1 All JVs (other than JV used to post bank charges or to adjust transactions in bank accounts maintained in foreign currency) can only be entered using the Uganda Shillings currency.

11.3 Approval

11.3 A JV must be approved by the Executive Director.

11.4 Supporting documentation

11.4.1 A JV must be supported by any or combination of the following documents. The documentation must provide enough details to satisfy any third party that was not involved in the preparation.

- Invoice, contract of LPO as appropriate
- Payroll report per cost centre as generated by the payroll system (for allocating salaries between various budget codes)
- email or memo authorising the JV to be prepared
- calculation of correction, adjustment or redistribution of expense
- print out of general ledger
- cost sharing agreement
- copy of the original transaction being corrected or adjusted, payment voucher, imprest request/retirement or JV being corrected or adjusted
- a note indicating where the appropriate supporting documentation can be found if applicable
- others when appropriate.

11.5 Description

11.5.1 An explanation is required to ensure that any questions arising regarding a JV can be answered by reviewing the transaction description and additional notes. Proper documentation is mandatory to ensure that an individual who was not part of the process may review the documentation and understand the rationale behind recording of that transaction.

Annex I – Payment Voucher (PV) Details and How to Prepare a Good PV

This Annex summarizes the type of information required on Payment Vouchers (PVs):

Uwezo is committed to being open, transparent and accountable. For payments that means we must disclose full information in a manner that is clear, complete and speaks for itself i.e. even if none of us are around, everyone would get to know the full information they need from the documentation.

Payment Vouchers (PVs) are the key document to contain that information. The one PV page itself should contain all key information a decision-maker needs. The notes below provide a guide on how it should be prepared well.

1. Paid To/Address.

Payee's full name and address; with post office box number, city and country. If it is an individual also include their telephone number. The information given should be sufficient to be able to find the entity.

2. Payment Date

Actual date of first writing the payment voucher (not of making the payment).

3. Mode of Payment

We are committed to being cashless and cheque-less as much as possible. This means that generally we will only pay by electronic bank transfer. For people who do not have bank accounts we pay using mobile money payment methods. Only in exceptional circumstances will we pay small amounts through open cheque or petty cash. If possible even small payments of USD 20 should be paid into an account instead of via petty cash.

Notation of request of mode of how payment should be made. The options are:

- By bank transfer (the norm/default). This is the last check box
- By mobile money provider
- By Open Cheque (written in name of person, but 'opened') rare exception
- By petty cash (for up to USD 125)

4. Description/Purpose

This is the largest box on the PV, for good reason. We need a detailed explanation of the nature of expenditure, and its purpose and key aspects. Quantities and unit prices shall normally be noted here, unless too many lines, in which case details to be provided on a separate sheet(s) to be attached to the PV.

5. Supporting Documents

Further documentation that provides relevant information about the relevance, purpose and particulars of the expenditure, as well as its legitimacy. The most important document is a 'tax invoice' or 'claim for payment'—without this no payment should be processed. Other supporting documentation include decision memos, copies of signed contracts, LPOs, delivery notes, and any other documentation that shall help explain and justify expenditure.

Additionally, it is really important to add, on a separate sheet, evidence of satisfactory quality and quantity of work done, signed by the manager/budget holder. Except for the very simple payments— the Manager needs to demonstrate that s/he has carefully verified that the goods/services supplied are up to the standards/quality required, as well as of the required quantity and timeliness. The simplest way to do this is to copy paste the 'requirements' from the contract or LPO on the left-hand side and on the right-hand side show what was actually delivered.

Documents to be attached to the PV are to be listed in the 'Supporting docs attached' box of the PV, including unique (invoice, Decision Memo, etc) numbers so that they can be identified. The supporting documents should be filed in clear order – and allow easy comparison and verification between figures on PV and supporting documentation. Where there are many pages, use a highlighter to circle the key info.

6. Amount

The amount to be paid should be stated clearly in both numbers (with amounts for specific items listed separately) and words. Be very careful to state whether the currency is USD or UGX (tick box) or clearly write if it is a different currency.

7. Budget Description and Code

First, check in Xero that we have sufficient funds. The budget description and code to which the expenditure is to be charged. Please be accurate and use the official format. Wherever appropriate charge a program code. If it is an imprest enter the IMPREST BUDGET CODE.

8. Payment Voucher Authorisation Process

Signature and date in the box provided of the officers responsible to indicate that they have fulfilled their responsibilities in relation to the PV and are satisfied that the payment should be made. The boxes are to be filled as follows:

- The Officer preparing the PV
- The Manager or Budget Holder. Where a manager initiates payment and no other person in his/her unit is available to counter-sign another manager must scrutinize and co-sign the payment. If filled in by Acting Manager, that officer MUST write 'Ag' on the left of the phrase 'Budget Holder'.
- The Payments Accountant
- The Executive Director (if over USD 20,000 if the budget holder is a manager of USD 50,000 if budget holder is a director or sensitive, otherwise Accountant to mark 'N/A'. If filled in by the Officer-In-Charge (OIC), the person MUST mark OIC in that section.
- 'Computer' Name of First Line Accountant and date info was entered into Xero
- Payment Source/etc: Bank source and Batch Identification Number to be entered by Bank Accountant

Where specific authorisation has been given via email a copy of that email showing email address, date/time sent by authorised person should be printed and attached to PV, and authorisation box mark 'By email on DD/MM/YY'

Other Notes:

1. If there is an error made cross it out with one clear, thin line – rewrite the figure correctly next to it, and initial. Do NOT overwrite in the same space or use whitewash.
2. Any changes made to figures need to be co-signed next to the change by all parties involved.