

UPSIDE

**Northern Uganda
Resilience Initiative**



Coordination Function Accounts Manual

**Government of Uganda
Danida**

Version no.

1

30/4/2021

(back side of front page)

TABLE OF CONTENTS

List of Acronyms	iii
1.0 Introduction	1
1.1 Background to NURI.....	1
1.2 Background to NURI Coordination Function	1
1.3 Purpose and Scope of the Manual	2
1.4 Distribution and Maintenance of the Manual	2
2.0 Roles and Responsibilities	3
2.1 CF Organisation	3
2.2 Programme Management Adviser	3
2.3 National Programme Coordinator	4
2.4 Financial Management Adviser	4
2.5 Finance and Administration Officer	4
2.6 Finance and Administration Assistant.....	4
2.7 Other Professional Staff.....	4
2.8 Royal Danish Embassy.....	5
3.0 The Accounting System.....	6
3.1 Accounting Principles.....	6
3.2 Bank Account.....	7
3.3 Authorization of Signatories	7
3.4 Chart of Accounts	7
3.5 Accounting Documents, Registers and Reports	8
3.6 Accounting Software	9
4.0 Planning, Budgeting and Funds Requesting Procedures	10
4.1 Preparation of Plans and Budgets.....	10
4.2 Changes to Plans and Budgets.....	10
4.3 Requesting Funds from RDE	10
5.0 Receipts Procedures	11
5.1 Cash Receipts	11
5.2 Cheque Receipts	11
5.3 Bank Transfer Receipts.....	12
5.4 Interest Receipts.....	12
6.0 Payment Procedures	13
6.1 Online Bank Transfers	14
6.2 Cheque Payments	15
6.3 Cash Payments	15
6.4 Bank Charges and Interest Payment.....	16
7.0 Payroll Procedures	17
8.0 Procurement Procedures	18
8.1 General Principles	18
8.2 General Guidelines	18
8.3 Procurement of Goods.....	21
8.4 Procurement of Services.....	24
8.5 Procurement of Works.....	25
9.0 Imprests /Advances Procedures.....	27
9.1 Personal Imprests	27
9.2 Advances to Consultants and Service Providers	28
9.3 Advances to CF from IUs	28

10.0	Transport, Duty Travel and Training Procedures.....	30
10.1	Transport.....	30
10.2	Duty Travel	30
10.3	Training	31
11.0	Tax Procedures	32
12.0	Bookkeeping Procedures	33
12.1	Weekly Procedures	33
12.2	Monthly Procedures	33
13.0	Reconciliation Procedures	34
13.1	Cash Reconciliation	34
13.2	Bank Reconciliation.....	34
13.3	Reconciliation with RDE Accounts	34
14.0	Asset Management Procedures	35
15.0	Reporting Procedures	36
15.1	CF Monthly Financial Report	36
15.2	CF Quarterly Financial Report	36
15.3	CF Annual Financial Report.....	37
15.4	NURI Consolidated Financial Reports	37
15.5	NURI Progress Reports	37
16.0	Audit Procedures	38
ANNEXES	39	
	Annex 1. Holders of the CF Accounts Manual	39
	Annex 2. Job Description for Programme Management Adviser	40
	Annex 3. Job Description for National Programme Coordinator.....	42
	Annex 4. Job Description for Financial Management Adviser	43
	Annex 5. Job Description for Finance and Administration Officer	45
	Annex 6. Receipt	46
	Annex 7. Cash Ledger	47
	Annex 8. Cash Payment Voucher.....	48
	Annex 9. Bank Payment Voucher	49
	Annex 10. Journal Voucher	50
	Annex 11. Expense Claim Form.....	51
	Annex 12. Requisition for Procurement.....	52
	Annex 13. Request for Quotations.....	53
	Annex 14. Companies Invited to Bid.....	55
	Annex 15. Bids Received	56
	Annex 16. Evaluation of Bids.....	57
	Annex 17. Local Purchase Order	58
	Annex 18. Way Bill	59
	Annex 19. Cash Reconciliation	60
	Annex 20. Bank Reconciliation	61
	Annex 21. Declaration of Impartiality and Confidentiality – Standing Lists.....	62
	Annex 22. Declaration of Impartiality and Confidentiality – Open Tenders	63

List of Acronyms

Abb.	Full text
CF	NURI Coordination Function
Danida	Danish International Development Assistance
DKK	Danish Kroner
DSA	Daily Subsistence Allowance
FAO	Finance and Administration Officer
FMA	Financial Management Adviser
GoU	Government of Uganda
HRC	Human Resources Coordinator
IP	Implementing Partner, with legal status of independent organisation
IU	Implementing Unit
LST	Local Service Tax
M&E	Monitoring and Evaluation
MFA	Ministry of Foreign Affairs
MOFPED	Ministry of Finance, Planning and Economic Development
MWE	Ministry of Water and Environment
NPC	National Programme Coordinator
NSSF	National Social Security Fund
NURI	Northern Uganda Resilience Initiative
OPM	Office of the Prime Minister
PMA	Programme Management Adviser
RAU	Resilience Agricultural Unit
RC	Regional Coordinator
RDE	Royal Danish Embassy
UGX	Ugandan Shillings
UPSIDE	Uganda Programme on Sustainable and Inclusive Development of the Economy
URA	Ugandan Revenue Authority
VAT	Value Added Tax
VSLA	Village Saving and Loan Association

1.0 Introduction

1.1 Background to NURI

The Northern Uganda Resilience Initiative (NURI) is one of three engagements under the Uganda Programme on Sustainable and Inclusive Development of the Economy (UPSIDE), which is one of the two thematic programmes of the Danish Country Programme for Uganda 2018-2022, for which a Memorandum of Understanding has been signed between the Government of Denmark and the Government of Uganda.

NURI will be implemented from 1/1-2019 to 31/12/2022 with exception of Output 3 where implementation started 1/1/2018.

NURI has the following objective: *Enhanced resilience and equitable economic development in supported areas of Northern Uganda, including for refugees and host communities*

NURI has three outputs:

1. Increased agricultural output of small-scale farmers (Climate Smart Agriculture)
2. Agriculture-related rural infrastructure renovated and/or constructed using labour intensive approaches (Rural Infrastructure)
3. Agriculture-related physical and natural water infrastructure constructed or made more resilient to climate change (Water Resources Management)

More information about NURI can be found in the NURI Project Document and the NURI Management Manual, which gives reference to other NURI documents and manuals.

1.2 Background to NURI Coordination Function

NURI Coordination Function (CF) is a decentralised unit under the Royal Danish Embassy (RDE) and has been established to ensure coordination and interaction between the implementing units and other stakeholders and to oversee and support programme implementation.

CF's staff, main activities and financial mandate is described in Section 3.3 of the NURI Management Manual.

1.3 Purpose and Scope of the Manual

The purpose of the CF Accounts Manual is to have an explicit description of the CF's organisation of the accounts function, accounts system and accounts procedures.

This manual is based on and supplements the **NURI Management Manual**, which contains the general guidelines for implementation of NURI. In order to avoid different versions of accounting principles and procedures the guidelines in the Management Manual have not been repeated in this manual but instead frequent references have been made to them.

Other documents of relevance for this manual are:

- Programme Support Memorandum of Understanding between the Government of Denmark and the Government of Uganda Regarding Development Cooperation Concerning Denmark's Country Programme for Uganda 2018-2022
- Development Engagement Document (DED), Northern Uganda Resilience Initiative, Coordination Function, 2018-2022
- Project Document, Northern Uganda Resilience Initiative, Coordination Function, 2018-2022
- Danida, Guidelines for Programme and Projects, 2019
- Danida, Financial Management Guidelines for Development Cooperation, 2019
- Danida, Guidelines for Financial Management of Decentralised Units, 2015
- Danida, Guidelines for Selecting and Contracting Consultants

1.4 Distribution and Maintenance of the Manual

CF maintains a record of the holders of the manual, see Annex 1.

The manual is maintained by the CF Financial Management Adviser and approved by the Programme Management Adviser and the Chief Financial Officer, RDE. The first version of the manual is called No. 1 and later versions will be consecutively numbered. In addition to that a version date will be printed on the front page.

Any users of this manual who wish to propose amendments or additions should contact the Financial Management Adviser.

The manual should be reviewed after every annual audit.

2.0 Roles and Responsibilities

The objective of this chapter is to describe who are involved in the financial management of CF and what their responsibilities are.

2.1 CF Organisation

The Programme Management Adviser (PMA) is in charge of CF.

The following professional officers report directly to the PMA:

- National Programme Coordinator (NPC), based in Arua
- Finance Management Adviser (FMA)
- Regional Coordinator for North West Nile (RC), based in Moyo
- Regional Coordinator for Acholi (RC), based in Kitgum
- M&E Coordinator (MEC)
- VSLA Coordinator (VC), based in Arua
- Human Resources Coordinator (HRC)

The following staff report to the FMA:

- Finance and Administration Officer (FAO)

The following staff report to the FAO

- Finance and Administration Assistant (FAA)
- Senior Driver (SD)

There are six drivers including the SD. There is a second driver in Kampala who reports to the SD. There are two drivers in Arua who report to the NPC, one in Moyo who reports to the RC for North West Nile and one in Kitgum who reports to the RC for Acholi.

CF has its main office in Kampala and an office in Arua. The RCs in Moyo and Kitgum share office with the RAUs in the same towns.

2.2 Programme Management Adviser

The Programme Management Adviser (PMA) is the Accounting Officer for CF and is as such overall responsible for the financial management. The responsibilities of an Accounting Officer are described in Section 5.1 of the Management Manual. The job description for the PMA is included in Annex 2.

The PMA is the primary signatory, which among other tasks, includes approval of payment vouchers, signing of contracts and being a signatory to the CF bank account. For more details see section 3.3.

2.3 National Programme Coordinator

The National Programme Coordinator (NPC) stands in for the PMA when the PMA is absent. He also serves as Regional Coordinator for South West Nile and oversees the implementation in the following districts: Packwach, Nebbi, Zombo, Madi-Okollo, Arua and Terego. The job description for the NPC is included in Annex 3.

The NPC is a back-up signatory for the primary and secondary signatory. For more details see section 3.3.

2.4 Financial Management Adviser

The Financial Management Adviser (FMA) is responsible for the day-to-day financial management of NURI, including for procurement. The job description for the FMA is included in Annex 4.

The FMA is the secondary signatory, which among other tasks, includes approval of payment vouchers, approval of LPOs and being a signatory to the CF bank account. For more details see section 3.3.

2.5 Finance and Administration Officer

The Finance and Administration Officer (FAO) undertakes the daily financial management and provides financial management support to the implementing units under NURI Output 1. The job description for the FAO is included in Annex 5.

2.6 Finance and Administration Assistant

The Finance and Administration Assistant (FAA) has responsibilities relating to procurement and asset management (see Chapters 8 and 13).

2.7 Other Professional Staff

The Regional Coordinators (RCs) oversee the implementation of NURI in their respective regions.

The RCs are responsible for their own operational funds, which are given on an imprest basis.

They are back-up for the RAUs' primary and secondary signatories when they are absent and they are signatories to the respective RAU bank accounts

The Human Resources Coordinator (HRC) responsibilities in relation to financial management, concern mainly the payroll (see Chapter 7).

The other professional officers do not have any specific responsibilities with regard to the financial management.

2.8 Royal Danish Embassy

The Senior Adviser for Agriculture and Rural Development, RDE, is a back-up signatory to the CF bank account, and steps in when two of the CF signatories are absent.

RDE approves the annual work plan, budgets and procurement plans for NURI. They give “no objection” to signing contracts above UGX 30 mill. with local consultants and backstop NURI CF when making significant local procurements. They procure and sign contracts for annual audits, international consultants and handle other international procurement.

3.0 The Accounting System

The objectives of the accounting system are:

- To provide the management with the necessary financial information to ensure efficient implementation.
- To provide for accurate and timely financial reporting to the Government of Uganda and RDE according to prevailing rules and agreements.
- To provide efficient control and monitoring of the use of funds and other assets made available.

This Chapter gives a description of the accounting principles, bank accounts, signatories, chart of accounts, accounting documents, registers, reports, accounting software, computer system and back-up procedures

3.1 Accounting Principles

The general accounting principles for NURI are described in section 5.3 in the NURI Management Manual. The principles that are relevant for CF are included below.

1. CF uses the calendar year as the accounting period.
2. The accounts should include receipts of funds that have been transferred from RDE while payments that have been made on behalf of CF by RDE for procurement of goods and services are included in RDE's accounts.
3. CF receives its funds from RDE in UGX and the accounts are kept in UGX.
4. CF operates on cash basis, implying that expenditure is recognised at the time of payment. Advances are booked as a claimable until documentation for the expenses incurred has been provided. Any assets procured belong to Danida and the value of the assets should not be depreciated.
5. All financial transactions should carry two signatories, a primary and a secondary, and the appointment of signatories is approved by RDE and documented in the CF accounts manual.
6. To safeguard the use of funds, CF should implement and maintain segregation of duties including:
 - a. All vouchers will be checked and verified by a second person before authorisation is sought,
 - b. Two signatories will approve any expenditure,
 - c. Access to the computerised accounting system will be limited by a password restricting officers to post and request according to their job descriptions.

3.2 Bank Account

The CF operates one bank account in Ugandan Shilling called "NURI Coordination Function" with Stanbic Bank (U) Ltd.

3.3 Authorization of Signatories

The tables below show the primary and secondary signatories who both are required to sign for the different types of transactions. If any of the signatories is absent for a longer period the back-up signatory will sign on his/her behalf.

Payment Vouchers, Online Payments, Cheques and Bank Transfers

Primary Signatory	Secondary Signatory	Back-up
PMA	FMA	NPC and Senior Adviser for Agriculture and Rural Development, RDE

Orders for Goods and Services

Primary Signatory	Secondary Signatory	Back-up
PMA	FMA	NPC

Contracts for Consultancy Services with Local Companies / Individuals

Primary Signatory	Secondary Signatory	Back-up
PMA	FMA	NPC

Journal Vouchers

Primary Signatory	Secondary Signatory	Back-up
PMA	FMA	NPC

International consultancy contracts and international purchasing orders are signed by RDE.

3.4 Chart of Accounts

The chart of accounts is designed with two dimensions:

- The **first dimension (expenditure type)** has a seven digits code, which is also used for advances
- The **second dimension (output/activity)** has varying number of digits and is structured around outputs and activities.

The chart of accounts can be seen in and printed from QuickBooks.

3.5 Accounting Documents, Registers and Reports

Below are the documents, registers and reports listed and it is indicated in which chapter/section they are used/explained and in which annex the format can be seen.

The following accounting documents are used:

- Receipt - Chapter 5, Annex 6
- Cash Ledger – Chapter 5 and 6, Annex 7
- Cash Payment Voucher – Chapter 6, Annex 8
- Bank Payment Voucher – Chapter 6, Annex 9
- Journal Voucher - Chapters 5, 6, 9 and 13, Annex 10
- Expense Claim Form – Chapter 11
- Requisition for Procurement – Chapter 8, Annex 12
- Request for Quotations - Chapter 8, Annex 13
- Companies Invited to Bid - Chapter 8, Annex 14
- Bids Received – Chapter 8, Annex 15
- Evaluation of Bids- Chapter 8, Annex 16
- Local Purchase Order - Chapter 8, Annex 17
- Way Bill - Chapter 8, Annex 18
- Declaration of Impartiality and Confidentiality for Procurement from NURI Standing Lists – Chapter 8, Annex 21
- Declaration of Impartiality and Confidentiality for NURI Open Tender – Chapter 8, Annex 22
- Cash Reconciliation – Chapter 12, Annex 19
- Bank Reconciliation – Chapter 12, Annex 20

The following registers are kept:

- LPO Register – Chapter 8
- Fixed Assets Register – Chapter 14

The following reports are prepared (Chapter 15):

- Trial Balance
- Income and Expenditure Statement with Budget versus Actual
- Balance Sheet
- List of Outstanding Advances
- Cash Reconciliation
- Bank Reconciliation
- List of Commitments

3.6 Accounting Software

CF uses QuickBooks Online, which has been acquired directly from Intuit. CF and each IU have been set up as a company.

The access to QuickBooks is password protected and from CF the FMA, FAO and FAA have access to CF's data in QuickBooks. The FMA and the FAO also have access to the IUs' data.

As data is stored in the "Cloud" where proper back-up procedures are in place there is no need for the CF to make their own back-ups.

The PCs/laptops that are used for QuickBooks Online and online banking should all be password protected and have the latest fully updated version of a recognised antivirus installed.

4.0 Planning, Budgeting and Funds Requesting Procedures

This Chapter gives a description of how planning and budgeting is done and how changes to the plans are handled.

4.1 Preparation of Plans and Budgets

The procedures for planning and budgeting are described in the NURI Management Manual, Chapter 4 and Annex 2.

For CF the FMA prepares the plans and budgets with assistance from the CF staff. The PMA approves the plans for CF.

CF's plans and budgets are included in the consolidated annual plans for NURI, which are submitted to RDE for approval.

After the plans have been approved by RDE the FAO enters the budget figures in QuickBooks.

4.2 Changes to Plans and Budgets

CF's authority to change its work plans and budgets are described in the Management Manual, Section 3.3.

4.3 Requesting Funds from RDE

The procedure for requesting funds from RDE is described in Section 5.2 of the Management Manual. CF requests funds for CF and all the IUs with exception of MWE. The consolidated funds request is prepared by the FMA and approved by the PMA.

5.0 Receipts Procedures

The objective of the receipt procedures is to make sure that all funds are received and are properly and timely recorded.

CF may receive money from the following sources:

- Funds from the RDE
- Return of unused advances
- Interest on bank accounts

The money may be received in form of

- Cash
- Cheques
- Bank transfers
- Interest debited to the bank account

The following forms are used:

- Receipt with 3 copies of which one remains in the book (see Annex 6)
- Cash ledger (see Annex 7)
- Journal voucher (see Annex 10)

5.1 Cash Receipts

Description	Responsibility
When receiving money it is counted twice.	FAO
A pre-numbered receipt is filled in and the original is given to the person who has brought the cash.	FAO
The cash is placed in the safe.	FAO
The amount is entered in the Cash Ledger	FAO
The duplicate copy of the receipt is attached to a journal voucher and forwarded to the primary and secondary signatory	FAO
The journal voucher is checked, approved and returned to the FAO.	Primary and secondary signatory
The receipt is entered in the QuickBooks and the document number is registered on the journal voucher after which it is filed in the box file for that particular month.	FAO

5.2 Cheque Receipts

Description	Responsibility
When receiving a cheque, it is checked that it is correctly filled in and signed.	FAO
A pre-numbered receipt is filled in and the original is given/sent to the payee.	FAO
The duplicate copy of the receipt is attached to a journal voucher and forwarded to the primary and secondary signatory.	FAO

The journal voucher is checked, approved and returned to the FAO.	Primary and secondary signatory
The receipt is entered in QuickBooks and the document number is registered on the journal voucher after which it is filed in the box file for that particular month.	FAO
The cheque is taken to the bank and deposited on the CF bank account.	FAO
The stamped deposit slip is filed together with the payment journal.	FAO

5.3 Bank Transfer Receipts

Description	Responsibility
On receipt of a credit in the bank, the FAO verifies the source of the credit and thereafter prepares a pre-numbered receipt and the original is sent to the payer.	FAO
A copy of the bank statement together with the duplicate receipt copy is attached to a journal voucher and forwarded to the primary and secondary signatory.	FAO
The journal voucher is checked, approved and returned to the FAO.	Primary and secondary signatory
The receipt is entered in QuickBooks and the document number is registered on the journal voucher after which it is filed in the box file for that particular month.	FAO

5.4 Interest Receipts

Description	Responsibility
When receiving the bank statement, the statement is checked for any interest payments.	FAO
If there is an interest payment it is checked that the amount is calculated correctly.	FAO
A journal voucher is prepared.	FAO
A journal voucher is prepared and forwarded to the primary and secondary signatory.	FAO
The journal voucher is checked, approved and returned to the FAO.	Primary and secondary signatory
The receipt is entered in QuickBooks and the document number is registered on the journal voucher after which it is filed in the box file for that particular month.	FAO

All interest received belongs to the Danish Ministry of Finance. After the financial statement for the year has been audited the total interest received for the year is paid to RDE.

6.0 Payment Procedures

The objective of the payment procedures is to ensure that all expenditures incurred by the CF are budgeted for, supported by valid documentation and that they are properly approved by the relevant authority.

Among the typical payments for CF are:

- Funds to IUs (see section 5.2 in the NURI Management Manual)
- Salaries to CF staff and related payments of PAYE, NSSF and LST
- Invoices for goods
- Invoices for services (including consultancy contracts)
- Personal imprests (for travel etc.)
- Allowances

Payments can be made in the following ways:

- Online bank transfer (to bank accounts and mobile money accounts)
- Cheque (mainly used for withdrawing cash)
- Cash (for amounts under UGX 500,000 and in very urgent situations)
- Bank charges and interest payments credited to bank account

The following forms are used:

- Payment voucher – cash (see Annex 8)
- Payment voucher – bank (see Annex 9)
- Cash Ledger (see Annex 7)
- Journal voucher (see Annex 10)
- Expense claim form (see Annex 11)

Payments should be based on original documents (invoices etc.). Invoices received by e-mail are considered to be original if the e-mail is attached. Only in very special cases can a certified copy be used. The copy should be signed by the primary and secondary signatories. In cases where the original document is kept by another institution the auditor of that institution should be notified.

After payment, all vouchers and supporting documentation should be stamped with the following text: "PAID BY NURI CF".

6.1 Online Bank Transfers

Description	Responsibility
On receiving documents for payment (see Section 7-11) it is checked that all documents received are originals.	FAO
The availability of funds as per approved budget for the respective activity is checked.	FAO
A payment voucher is prepared. In case of payments to mobile money accounts the recipients' mobile numbers are included in an attachment. The payment voucher and supporting documents are forwarded to the primary and secondary signatory.	FAO
The documents are reviewed and if found correct the payment voucher is signed and forwarded together with the supporting documentation to the FAO.	Primary and secondary signatory
The payments are prepared in the online banking system. In case of payment to mobile money accounts the mobile numbers are entered and the names checked. The approved payment voucher is again forwarded to the primary and secondary signatory.	FAO
The payment is approved in the online banking system and the payment voucher is returned to the FAO.	Primary and secondary signatory
It is checked in the online banking system that the payment has been approved. The payment voucher and supporting documentation are stamped "paid" with the date of the last online approval.	FAO
The payment is entered in QuickBooks and the document number is registered on the payment voucher after which it is filed in the box file for that particular month.	FAO
When a receipt is received from the payee it is filed together with the payment voucher.	FAO

Emergency procedure

At times staff have to work from home, e.g. during the corona pandemic, or are in the field for extended periods of time. If it is impossible to follow the normal procedure the following emergency procedure for approval of on online transfers can be used:

The FAO prepares a pdf-file with the payment voucher and supporting documents and send the file by e-mail to the primary and secondary signatory, who review the documents and if found correct approve the payment voucher by sending a mail to the FAO. The FAO attaches the approval mails to the payment voucher, prepares the payment in the online banking system and notify the primary and secondary signatory by mail. The primary and secondary signatory approve the payment in the on-line banking system. The FAO files the original documents together with copies of the e-mails that have been exchanges with the primary and secondary signatory.

6.2 Cheque Payments

Description	Responsibility
On receiving documents for payment (see Section 7-11) it is checked that all documents received are originals.	FAO
The availability of funds as per approved budget for the respective activity is checked.	FAO
Payment vouchers and cheques are prepared together with a confirmation letter 1) to the bank and forwarded together with the supporting documents to the primary and secondary signatory.	FAO
The documents are reviewed and if found correct the payment voucher and cheque are signed and forwarded together with the supporting documentation to the FAO.	Primary and secondary signatory
The cheque is issued to the payee and acknowledgement from payee in form of a receipt or signature on the voucher is received. The confirmation letter is also delivered to the bank to notify the bank about the cheques issued by the CF	FAO
The payment voucher and supporting documentation are stamped "paid" with the date of the cheque.	FAO
The payment is entered in QuickBooks and the document number is registered on the payment voucher after which it is filed in the box file for that particular month.	FAO

1) In cases where the cheque payment is for office imprest and the money is withdrawn at the counter by the registered agent or signatory a confirmation letter is not needed.

Information about which cheques have been issued or cancelled is maintained in the cheque book

6.3 Cash Payments

Description	Responsibility
On receiving documents for payments (see Section 7-10) it is checked that all documents received are originals.	FAO
The availability of funds as per approved budget for the respective activity is checked.	FAO
A payment voucher is prepared and forwarded together with the supporting documents to the primary and secondary signatory.	FAO
The documents are reviewed and if found correct the payment voucher is signed and forwarded, together with the supporting documentation, to the FAO.	Primary and secondary signatory
The cash are handed over to the payee and acknowledgement from the payee in form of a receipt or signature on the voucher is received.	FAO
The amount is entered in the Cash Ledger.	FAO
The payment voucher and supporting documentation are stamped "paid" with the date of the payment.	FAO
The payment is entered in QuickBooks and the document number is registered on the payment voucher after which it is filed in the box file for that particular month.	FAO

Cash is kept in the safe and total amount of cash that the CF can hold should not exceed 3,000,000/-. The keys to safe are kept by the FAO.

6.4 Bank Charges and Interest Payment

Description	Responsibility
When receiving the bank statement, it is checked if there are any bank charges or interest payments.	FAO
If there is an interest payment it is checked that the amount is calculated correctly.	FAO
A journal voucher is prepared and forwarded to the primary and secondary signatory	FAO
The journal voucher is checked, approved and returned to the FAO.	Primary and secondary signatory
The payments are entered in QuickBooks and the document number is registered on the journal voucher after which it is filed in the box file for that particular month.	FAO

7.0 Payroll Procedures

The objective of the payroll procedure is to ensure that salaries and other benefits to CF employed staff is accurately computed and authorized in accordance with the guidelines in the NURI HR Manual and that all statutory deductions according to Ugandan law are made.

In accordance with Danida regulations 20% of the costs of the health insurance is deducted from the net salary.

Staff salaries shall be paid not later than the 25th day in the month and transferred directly to the staff's individual bank accounts.

It is the responsibility of CF HR Coordinator to avail each staff with a Unique Identification Number (UIN) within one week of the staff being brought on board.

Description	Responsibility
The employees' payroll records are updated, which include payroll deductions hereunder voluntary deductions for internal loan scheme. It also involves entering information for employees hired in the current pay period. The payroll records are forwarded to the FAO.	HRC
The payroll records are verified and any errors corrected.	FAO
The salary schedule with gross and net pay, and the schedules for statutory deductions like PAYE, NSSF, LST, etc are prepared together with the necessary payment vouchers. The documents are forwarded to the primary and secondary signatory.	FAO
The schedules are checked and the documents signed and forwarded to the FAO.	Primary and Secondary Signatory
From here the relevant payment procedures in Chapter 6 apply.	
Pay slips are printed and given to the staff notifying them of their salary.	FAO

8.0 Procurement Procedures

This chapter includes an introduction to NURI's general principles for procurement (section 8.1), a description of the general procurement guidelines (section 8.2) followed by the specific procurement guidelines for:

- Goods (section 8.3)
- Services (section 8.4)
- Works (section 8.5)

8.1 General Principles

NURI's general principles for procurement are described in section 8.1 of the NURI Management Manual and form the basis for the guidelines in this chapter. Two of the principles have been repeated here for easy reference.

Best value for money

As a general rule the bid that offers the best value for money should be selected. In the normal situation that will be the bid with the lowest price among those that fulfil all the requirements in the specifications. There may be special situations where that is not possible, e.g. none of the bids fulfil all the requirements. In such situations a written justification for the selection should be prepared and filed.

No conflict of interest

A conflict of interest can be a situation where a staff member involved in the procurement has family, relatives or close friends who work for one of the suppliers under consideration. Other situations could be a staff member who has a financial interest in a company under consideration, or staff members accepting gifts, loans and favours, taking advantage of inside knowledge in order for a bidder to gain undue advantage. Such conflicts of interests should be declared and the staff member should refrain from participating in the procurement.

Staff who are involved in procurement from standing lists or open tenders should sign the following declarations:

- Declaration of Impartiality and Confidentiality for Procurement from NURI Standing Lists (Annex 21)
- Declaration of Impartiality and Confidentiality for NURI Open Tender (Annex 22)

8.2 General Guidelines

Procurement plan

The basis for the CF's procurement is the annual procurement plan that is prepared and approved together with the annual work plans and budgets, see Chapter 4 in the NURI

Management Manual. The procurement plan shows, which items should be procured by CF. For each item the plan shows quantity, unit price, total budget, delivery time (quarter) and the procurement method that should be used.

Procurement methods

The following procurement methods should be used

Procurement Method	Threshold (mill. UGX)	Comment
1. Direct selection	Less than 1	A single quotation can be obtained from any supplier. The same supplier can only be used for procurement up to a total amount of 5 mill. per year.
2. Request for quotations	From 1 up to 50	Quotations are requested from at least 3 suppliers on the standing list. In special cases where there are not enough suppliers on the standing list quotations can be requested from other known reputable suppliers.
3. Open tender	From 50 and above	A call for bids should be published.

Specifications

Irrespective of what procurement methods are used, a specification or Terms of Reference should be prepared describing what CF wants to buy. The characteristics that are most important for the use of the item should be identified. Focus should be on what is essential and what is just "nice to have" should be left out.

Examples of specifications are available on the NURI web-site.

Standing lists

CF maintains standing lists of suppliers for different categories of goods and services.

At least once a year CF publishes an open call in the national newspapers and the NURI website for inclusion on the standing lists. The conditions for inclusion are that the supplier can present a tax registration and relevant licenses and authorisations. An example of a license needed is that seed companies should have a valid license from MAAIF to transact as seed company. Suppliers can be removed from the standing list at their own wish or if they do not respond to three consecutive requests.

The standing lists will be updated every 12 months, where suppliers will be evaluated.

Advertising open tender

Open tenders done by the CF should normally be advertised in the national newspapers and on NURI's web-site.

Use of e-mail

CF has a special e-mail address for procurement, procurement@nuri.ag, which is used for sending out requests for quotations and for receiving quotations, bids and requests for inclusion on standing lists. The FMA, FAA and the Senior Driver have access to this e-mail account.

Emergencies

Where urgent delivery is needed for the sake of safe guarding assets, wellbeing of staff or preventing destruction of agricultural inputs and crops financed by NURI, CF can procure by direct selection of supplier or provider. In such cases CF shall, prior to the procurement, obtain a written authorization from RDE.

Approval of LPOs when signatories are away from office

When staff is working from home, as it has been the case during the corona pandemic, or are away on extended field trips the primary and secondary signatories can approve LPOs via e-mail. The e-mails should be filed together with the LPO. This is a temporary procedure until a system for online approval of documents has been established.

Documents used

The following documents are used:

- Requisition for Procurement (see Annex 12)
- Request for Quotations (see Annex 13)
- Companies Invited to Bid (see Annex 14)
- Bids Received (Annex 15)
- Evaluation of Bids (see Annex 16)
- Local Purchase Order (see Annex 17)
- Way Bill (see Annex 18)
- Declaration of Impartiality and Confidentiality for Procurement from NURI Standing Lists (Annex 21)
- Declaration of Impartiality and Confidentiality for NURI Open Tender (Annex 22)

8.3 Procurement of Goods

Typical goods to be procured by CF are:

1. Motorcycles and vehicle for IUs
2. Agricultural inputs for IUs
3. Solar units, IT and office equipment for CF, IUs and DLGs
4. Technical equipment for DLGs
5. Office furniture
6. Stationery

The procedures for the different procurement methods are shown below. The different procurements are initiated by a requestor who in principle is the final user. However, this may not be practical in all cases. For technical equipment to DLG Capacity Building the procurement will be initiated by the FAA. For items like motorcycles and vehicles the procurement will be initiated by the FMA.

Procedure for procuring goods of a value less than UGX 1 mill.

Description	Responsibility
Final user of the items describes the items that are needed on the Request for Procurement form and forwards it to the FMA.	Requestor
The need for the items and the availability of funds for the purchase are verified and the request is signed and forwarded to the FAA.	FMA
A Request for Quotation is prepared and sent to a suitable supplier preferably from the standing list.	FAA
After receipt of the quotation the bid is assessed and if found reasonable a Local Purchase Order is prepared. The LPO with the quotation attached is forwarded to the primary and secondary signatory.	FAA
The documents are reviewed and the LPO is signed and forwarded to the FAA.	Primary or secondary signatory
The original LPO is sent to the supplier and a copy of the LPO is kept for filing with the payment voucher.	FAA
When the goods are received, they are checked and the supplier's delivery note is signed.	FAA
The goods are handed over to the final user who sign on the delivery note, or are put in the store and entered in the store's ledger.	FAA
When the invoice is received it is checked and the copy of the LPO and the delivery note are attached.	FAA
From here the relevant payment procedures in Chapter 6 apply.	

Please note that for procurements of a value less than UGX 1 mill. only one signatory is needed for approval of the LPO.

Procedure for procuring goods of a value from UGX 1 up to 50 mill.

Description	Responsibility
Final user of the items describes the items that are needed on the Request for Procurement form and forward it to the FMA.	Requestor
The need for the items and the availability of funds for the purchase are verified and the request is signed and forwarded to the FAA.	FMA
A Request for Quotation (RfQ) is prepared and sent by e-mail to at least 3 suppliers on the standing list. The form Companies Invited to Bid (CIB) is filled in and copies of the e-mail invitations are attached.	FAA
When the deadline for bids has expired the Bids Received (BR) form is updated with information about who has submitted timely bids.	FAA
The bids are opened and checked. If all suppliers have not responded it is considered whether quotations should be requested again.	FMA
The Evaluation of Bids (EoB) form is filled in and the supplier with the best bid is identified based on the general principle of best value for money (see section 8.1). The EoB is signed by the FMA and FAA and the EOB and the quotations are handed over to the FAA.	FMA and FAA
A Local Purchase Order (LPO) is prepared and forwarded with the EoB attached to the primary and secondary signatory.	FAA
The LPO is signed and returned together with the EoB to the FAA.	Primary and secondary signatory
The original LPO is sent to the supplier and a copy of the LPO is kept for filing with the payment voucher.	FAA
When the goods are received, they are checked and the supplier's delivery note is signed.	FAA
The goods are handed over to the final user who also sign on the delivery note or are put in the store and entered in the store's ledger.	FAA
When the invoice is received it is checked and the copy of the LPO, the delivery note, the EoB, the CIB, the BR and the quotations are attached.	FAA
From here the relevant payment procedures in Chapter 6 apply.	

When goods that have been delivered to CF are sent on to IUs or DLGs a Waybill (see Annex 18) is used to document the deliveries.

Procedure for procuring goods of a value of UGX 50 mill. and above

Procurement Committee for open tenders

A procurement committee is involved in the open tenders as described in the procedure below. The procurement committee should have at least 3 members. The FMA and FAA are permanent members of the committee. The FMA appoints the additional members of the committee based on what is procured.

Description	Responsibility
Final user of the items describes the items that are needed on the Request for Procurement form and forward it to the FMA.	Requestor
The need for the items and the availability of funds for the purchase are verified and the request is signed.	FMA
A Bid Document (BD) is prepared with specifications for the items and requirements to the bidders e.g. tax clearance, VAT registration, licenses, proof of similar deliveries. The bid document is presented to the PMA.	FMA
The BD is reviewed and approved. The signed document is forwarded to the FAA.	Primary and secondary signatory
The tender is advertised in a national newspaper. The advert should clearly state how the Bid Document can be obtained, the deadline, where the bids should be delivered, that the bids should be in a sealed envelope and what should be written on the envelope.	FAA
When bids are received they should be stamped and numbered and the Bids Received (BR) form should be filled in. The person handing in the bid should sign on the list. Bids that are handed in after the deadline should not be received.	Receptionist
When the deadline has expired all bids and the BR are presented for a procurement committee that has been set up for this tender.	FAA
The bids are opened and checked and the bid amount is entered in the BR. The BR is signed by all members of the procurement committee.	Procurement Committee
The Evaluation of Bids (EoB) form is filled in and the supplier with the best bid is identified based on the general principle of best value for money (see section 8.1). It should be ensured that the bidders fulfil all the requirements in the Bid Document. The EoB is signed by all members of the committee and is forwarded together with the quotations to the FAA.	Procurement Committee
A Local Purchase Order (LPO) is prepared and forwarded with the EoB attached to the primary and secondary signatory.	FAA
The LPO is signed and returned together with the EoB to the FAA.	Primary and secondary signatory
The original LPO is sent to the supplier and a copy of the LPO is kept for filing with the payment voucher.	FAA
When the goods are received, they are checked and the supplier's delivery note is signed.	FAA
The goods are handed over to the final user who also sign on the delivery note or are put in the store and entered in the store's ledger.	FAA
When the invoice is received it is checked and the copy of the LPO, the delivery note are attached. The other documents from the tender are filed in a separate file.	FAA
From here the relevant payment procedures in Chapter 6 apply.	

In addition to the above CF should adhere to RDE's procurement regulations, which include the following:

For procurements above DKK 250,000 and below the EU threshold, (FY 2020 and 2021) DKK 1,036,259, the FMA should fill in an "Assessment of certain cross-border interest for contracts above DKK 250,000" and submit it to RDE who will advise on how the procurement should be conducted. One of the issues to be considered is if the procurement has certain "cross border interest". If that is the case the tender should be advertised on MFA's web-site and "udbud.dk".

For procurements above the EU threshold of DKK 1,036,259 the FMA should notify RDE at least 6 months before the goods are needed. An EU tender will be managed by RDE and requires the involvement of the Danish State Attorney. The FMA should prepare specifications and will be involved in the procurement.

8.4 Procurement of Services

Typical services to be procured by CF are:

1. Service and repair of vehicles
2. Training facilities, conference halls and meals
3. Consultants, to undertake training and other assignments
4. Capacity building of DLG staff

For vehicles it is NURI's policy that they should be maintained and repaired by authorised service providers for that particular brand. This will limit the number of potential service providers. If there is more than one potential service provider they should be requested for quotations for general service and typical repairs and the best provider should be selected using the procurement method for procurements for UGX 1 to 50 mill. (see section 8.3).

For training facilities incl. meals hotels that can provide the necessary services of a reasonable quality should be included on the standings list and the procurement method for procurements for UGX 1 to 50 mill. (see section 8.3) should be used.

For procurement of services from local consultants up to a contract sum of UGX 30 mill. the procurement method for procurements for UGX 1 to 50 mill. (see section 8.3) should be used. There are, however, some differences.

1. Instead of a Request for Procurement a Terms of Reference (ToR) should be prepared by the Requestor. Examples from previous procurements can be used as inspiration.

2. The consultants invited to bid should be selected from the standing lists for consultants with specialisation in the particular subject of the consultancy.
3. Instead of a quotation the consultant should submit a technical proposal and a budget.
4. The Requestor should be involved in assessing if the technical proposal is acceptable and whether the consultant has the demanded qualifications.
5. A consultancy contract should be signed with the consultant. CF has its own contract formats which should be used in this case

For procurement of services from local consultants above a contract sum of UGX 30 mill.

Danida's Procedures for Selecting and Contracting Consultants should be used. A "no objection" should be obtained from RDE before a contract is signed.

Procurement of international consultancy services is done according to Danida's Procedures for Selecting and Contracting Consultants and is handled and authorised by RDE.

The FMA keeps the original copy of all local consultancy contracts and copies of the international consultancy contracts.

There are separate guidelines for how procurement of capacity building of DLG staff (e.g. master or PGD studies). The FAA is responsible for planning and follow-up of these procurements.

8.5 Procurement of Works

CF does not directly procure works but advises the IUs about the following types of works:

1. Construction of office building
2. Renovation of office buildings

Except for minor repairs that should be handled the same way as procurement of goods procurement of works will normally require the assistance of a building engineer to prepare drawings, the bill of quantities (BoQ), the bid document and to supervise the construction work.

The first step therefore is to hire a building engineer. The guidelines for procurement of consultants can be used.

When the drawings, the BoQ and the bid document, which includes the contract format and standard contract conditions, have been finalised they should be sent to CF for review and approval.

A contractor should then be procured through an open tender.

The construction work should then be supervised and handed over in accordance with the conditions in the contract.

9.0 Imprests /Advances Procedures

The objective of the imprest/advances procedures is to ensure that imprests and advances only are given where needed and that all imprests and advances are timely accounted for.

9.1 Personal Imprests

Personal imprests may be given in the following situations:

- for field activities
- for procurement of low value items

The following regulations apply for personal imprests:

1. When an advance is for the NPC and RCs’ operational costs the imprest holder is allowed to account partially and request for replenishment of funds to avoid delay in implementation of activities.
2. Other imprests should be retired within a week after a specific activity has been completed. All previous imprests must be retired before a new imprest can be applied for.

Procedure for imprest application:

Description	Responsibility
An imprest application explaining purpose of the imprest and including a budget is submitted to the FAO.	Applicant
It is checked that the applicant has no outstanding imprests.	FAO
From here the relevant payment procedures in Chapter 6 apply.	
The amount paid out is recorded in QuickBooks as an individual advance on the applicants “account”.	FAO

Accountability

When staff retires their imprest they should provide the accountability with a signed summary of expenditure including the amounts spent or unspent

With regard to purchases of goods the following apply:

- Cash receipts should clearly indicate the name, address and tel.no. of the company, date of transaction, items paid for, amount paid and the receipt should be serially numbered.
- Invoices should have the same information as above and be supported by a receipt on the same amount and a delivery note. The delivery note should have an acknowledgement signature to confirm who received the items.

With regards to field activities the following apply

- Attendance list should be provided where relevant
- If payments have been made to persons in the field there should be a list with the following information for each the person: name, tel.no., the amount paid and the person’s signature.

- A report about the activity should be provided where applicable

Procedure for imprest retirement:

Description	Responsibility
Accountability is submitted to the FAO and any unused funds are paid to the FAO who issues a receipt to the imprest holder.	Imprest holder
It is checked that the accountability is proper and that the funds have been used as specified in the application. It is ensured that the full amount is accounted for.	FAO
A journal voucher is prepared and forwarded together with the accountability to the primary and secondary signatory.	FAO
The journal voucher and the accountability are checked, approved and returned to the FAO.	Primary and secondary signatory
From here the relevant payment procedures in Chapter 5 and 6 apply.	
The amount is recorded in QuickBooks as a repayment of an individual advance on the applicants "account" and the amount is expensed on the relevant lines in the chart of accounts.	FAO

The FAO is responsible for sending reminders to the imprest holders to retire their advances if the deadline has been exceeded. The reminder should be documented on the file.

Failure by the imprest holder to comply will imply that the matter will be brought to the attention of the PMA. Remedies such as salary deductions may have to be applied if deemed necessary.

9.2 Advances to Consultants and Service Providers

Advances may be given to consultants and service providers as stipulated in their contracts

The procedures for handling advances are basically the same as for personal imprests. See Section 9.1.

9.3 Advances to CF from IUs

CF occasionally asks the IUs to spend NURI funds on their behalf, e.g. handle payments for a training course that has been organised by CF but takes place in the IU's area.

Procedure for request to IU:

Description	Responsibility
A request for an IU to handle payments including a programme and a budget are prepared and forwarded to the FAO.	Responsible CF Officer
The budget is reviewed and the request is forwarded to the primary and secondary signatory.	FAO
The request is reviewed and approved and forwarded to the FMA.	Primary and secondary signatory
The request is scanned and e-mailed to the IU with copies to the requesting officer, FAO and PMA.	FMA

Procedure for handling the IU's advance to CF:

Description	Responsibility
Payments on behalf of CF are made and are posted as an advance to CF.	IU Accountant, IU primary and secondary signatory
After completing the activity, the accountability is compiled and forwarded to the Coordinator.	IU Accountant
It is checked that the accountability is proper and that the funds have been used as specified in the budget whereafter the accountability is forwarded to the Regional Coordinator.	IU Coordinator
The accountability is reviewed and approved and returned to the IU Coordinator.	CF Regional Coordinator
The accountability is scanned and send by e-mail to the CF FAO together with a request for refund of the money spent on CF activities. The original accountability remains with the IU.	IU Coordinator
Spot checks are done on the accountability and a journal voucher is prepared for posting the advance as a liability to the IU. At the same time a payment voucher is prepared to refund the IU. The documents are forwarded to the primary and secondary signatory.	FAO
As the accountability has been reviewed by the Reginal Coordinator there is no need to review each and every accountability but some spot checks are done to ensure the set guidelines are being followed. The journal voucher and the payment vouchers are checked, approved and returned to the FAO.	Primary and secondary signatory
From here the relevant payment procedures in Chapter 6 apply.	
The amount is recorded in QuickBooks as a liability to the IU and the amount is expensed on the relevant lines in the chart of accounts. When the refund has been paid the liability is offset.	FAO

10.0 Transport, Duty Travel and Training Procedures

10.1 Transport

The Senior Driver is responsible for planning the use of CF vehicles in Kampala, however while away this role is taken on by the FAO. Requests for the use of the vehicles should be sent well in advance to the Senior Driver.

The vehicles in Kitgum, Moyo and Arua are managed by the respective RCs and the NPC.

The Senior Driver is responsible for the service and maintenance of all CF vehicles.

The Senior Driver checks and signs the log books for the CF Kampala vehicles each month and prepares a monthly vehicle report for all the CF vehicles. The vehicle report should include an analysis of the fuel used and the mileage per litre of fuel. The report is sent to the FMA via the FAO.

The FAO is responsible for spot check on the vehicle reports availed by both the RCs/NPC and the Senior Driver.

CF has an arrangement with fuel company about fuelling of the vehicles. Each vehicle has a fuel card that is kept by the driver and used when fuelling the vehicle. A monthly report is received from Total showing how many litres each vehicle has fuelled. The FAO reconciles this report with the monthly vehicle reports and if necessary the logbooks.

Once a year CF will reimburse expenditure, not exceeding an amount indicated in the annual budget, for each driver's acquisition of a set of black shoes, two black trousers and three white shirts.

10.2 Duty Travel

When CF staff travel and stay overnight they will be paid a Daily Subsistence Allowance (DSA). As per 1/1/2021 the allowance is UGX 175,000, which is calculated as shown in the table below:

DSA Element	UGX
Accommodation	125,000
Incidental expenses	15,000
Lunch allowance where travel includes all the time from 12 noon to 2 pm	15,000
Dinner allowance where travel includes all the time from 6 pm to 8 pm	20,000
Total	175,000

When participating in arrangements where lunch or dinner is provided the lunch or dinner allowance is deducted from the DSA.

CF should where possible make the allowances available for the recipient via bank or mobile money transfers. Where cash payment cannot be avoided, CF may have to round the total amount payable to a recipient up to nearest 1,000 UGX.

Expenses incurred if a DSA recipient decides to withdraw cash through bank or mobile money agents is assumed covered by the part of the DSA that is paid to compensate incidental expenses.

10.3 Training

CF is positive towards relevant capacity building for all staff to support further education deemed of value to both the individual's personal development and to CF, provided funds are available.

When travelling under the Danida Fellowship Programme to or from Denmark or any other duty related international travel, the CF will, based on prior agreement, arrange or reimburse transport between Kampala and Entebbe Airport. The cost cannot exceed the cost of a taxi on the route.

An allowance will be paid to cater for the transport in Denmark or other international destination from the airport to place of accommodation using cheapest public transport.

When travelling to Denmark under the Fellowship programme or other travels, CF will reimburse the fee for entry visa.

It is assumed that the normal DSA when travelling abroad sufficiently covers any extra cost for acquisition of warm clothes.

11.0 Tax Procedures

CF is not a withholding tax agent and therefore does not withhold tax for the services offered. While signing contracts with consultants a clause is included in the contract to inform the consultant that it is the consultant's responsibility to declare and pay any taxes that accrue from the contract signed.

NURI only pays Pay As You Earn (PAYE) tax. This is done through the Stanbic Online payment system. As below

1. The details of the payment due to URA are registered in the URA portal.
2. A Payment Registration Form is obtained from the portal
3. Payment is done on the Stanbic online platform by referencing the Payment Registration Number obtained from the URA portal

12.0 Bookkeeping Procedures

The objectives of the bookkeeping procedures are to ensure that all transactions are entered correctly and that all weekly and monthly tasks are performed timely.

Bookkeeping is done in QuickBooks Online. Receipts and payments are described in Chapter 5 and 6. Other transactions are documented on journal vouchers and entered on basis of these.

All entries are given 2 codes (see the chart of accounts in Section 3.4).

12.1 Weekly Procedures

Description	Responsibility
The transactions are entered in QuickBooks as follows: <ul style="list-style-type: none">- The expenses in the Expense option- Income received in the Bank deposit option- Journal entries in Journal option	FAO
A test report is generated and any errors detected by the system are corrected.	FAO

12.2 Monthly Procedures

At the end of the month:

Description	Responsibility
Cash and bank balances in QuickBooks are reconciled with the cash ledger and the bank statements (see Chapter 13). If any errors are detected they are corrected.	FAO
All entries during the month are posted and at the same time the transaction report for the month is printed and filed together with the vouchers for the month.	FAO

13.0 Reconciliation Procedures

The objectives of the reconciliation procedures are to ensure that the bookkeeping has been done correctly and that all differences between the balances in the accounts of CF, the bank and RDE can be explained.

13.1 Cash Reconciliation

Description	Responsibility
On the last day in the month the cash in the safe is counted and compared to the balance in the cash ledger.	FAO and FAA
A cash reconciliation form (see Annex 19) is filled in and signed by the FAA and FAO, each of them gets an original copy.	FAO and FAA
The cash balance in QuickBooks is recorded on the cash reconciliation form and the form is signed.	FAO
Any differences between the counted cash, cash ledger and QuickBooks cash balance are investigated and explained. The necessary corrections are made.	FAO

In addition to the above, surprise cash counts will be carried out by the FMA and PMA. They will be documented on the same form.

13.2 Bank Reconciliation

Description	Responsibility
After the end of a month a bank statement for the month is printed from the Online Banking Platform.	FAO
A bank reconciliation is prepared in the QuickBooks reconciliation module (Annex 20) and any difference between the balances in the accounts of the CF and the bank is explained. The reconciliation is signed and forwarded to the primary and secondary signatory.	FAO
The reconciliation is checked and approved and returned to the FAO.	Primary and secondary signatory
In case of errors in the bank statement the bank is notified immediately.	FAO

13.3 Reconciliation with RDE Accounts

Description	Responsibility
After the end of a quarter a print out from the RDE accounts is requested from RDE.	FMA
It is checked that all funds transfers from RDE are entered in the CF accounts and that all funds transfers entered in the CF accounts are recorded in the RDE accounts.	FMA
All differences are investigated and explained.	FMA
In case of errors in the RDE accounts a posting advice is prepared and submitted together with supporting documentation to RDE.	FMA

14.0 Asset Management Procedures

The general guidelines for asset management are described in section 8.4 in the NURI Management Manual.

The FAA is responsible for maintaining the assets register under the supervision of the FAO. The assets register is updated in excel and uploaded into QBO as an attachment. The uploaded attachment can be replaced any time with an updated version.

All assets with a value of UGX 500,000 and above that are procured by CF or by RDE on behalf of CF should be included in the asset register. Assets that are handed over to the IUs should be included in CF's asset register. The ownership of the assets procured for the District Capacity Building is transferred immediately to the DLGs at the time of the delivery of the assets and therefore they are not registered in the CF Assets Register.

The Assets List includes the following information

- Asset type
- Description of asset
- Serial No.
- Acquisition date
- Location
- Condition
- Person Responsible
- Acquisition cost
- Supplier / Received from
- Recommended Action – (to inform management on the best action needed taking into consideration of the assets condition)

It should be possible to identify all assets. For vehicles and motorcycles the registration, chassis and engine numbers are sufficient while other assets should be engraved with a unique permanent number or have a sticker with the number depending on what is suitable.

The FAA is responsible for maintenance of all CF's assets with exception of the vehicles.

The FAA also assists the IUs where possible in ensuring that the assets provided by CF are repaired/serviced by the suppliers as long as they are still under warranty.

15.0 Reporting Procedures

The objective of these procedures is to provide timely and relevant information for control and management of the funds disbursed to the CF.

CF prepares the following financial reports:

- Monthly Financial Report
- Quarterly Financial Report
- Annual Financial Report

CF also prepares consolidated financial reports for NURI.

15.1 CF Monthly Financial Report

Purpose	To inform about use of funds, financial position and outstanding advances.
Prepared by	FAO
Sent to	FMA
Deadline	5 days after completion of month
Content	<ol style="list-style-type: none">1. Income and expenditure statement with budget versus actual (QuickBooks)2. Balance Sheet (QuickBooks)3. Trial balance (QuickBooks)4. Outstanding Advances (QuickBooks)5. Cash Reconciliations (manual)6. Bank Reconciliation (QuickBooks)

15.2 CF Quarterly Financial Report

The general guidelines for the quarterly financial report is described in section 5.4 in the NURI Management Manual. The content of the quarterly report is the same as the monthly report except the quarterly financial report also includes:

7. List of commitments (manual)

The reports are prepared by the FAO and reviewed by the FMA and are sent to RDE via the PMA not later than 15 days after the end of the quarter.

15.3 CF Annual Financial Report

The content of the annual report is the same as the quarterly financial report except that the annual financial report also includes:

8. Asset register

The report is prepared by the FAO and reviewed by the FMA and is sent to RDE via the PMA not later than 20 days after the end of the year.

15.4 NURI Consolidated Financial Reports

CF compiles quarterly and annual consolidated financial reports for NURI based on the financial reports from the IUs and CF. The consolidated reports also include payments made by RDE.

The consolidated reports have various overview tables among which are:

- Disbursements and expenditures per IU and CF
- Budget and actual expenditures per IU and CF
- Budget and actual expenditures per output and main activity

The deadlines for submitting the reports to RDE are:

- Quarterly report: one month after the end of the quarter
- Annual report: 15/2

15.5 NURI Progress Reports

A financial overview is included in the NURI semi-annual progress reports. This overview includes information about payments made on behalf of CF by RDE and MFA in Copenhagen.

16.0 Audit Procedures

The procedures and guidelines for external audit are described in Section 5.5 in the NURI Management Manual.

As Accounting Officer, the PMA is responsible for the CF audit.

The FMA will prepare and follow-up on the audit, review the draft audit report and sign the final audit report together with the PMA. The FMA will involve the PMA in the review of the draft audit report.

ANNEXES

Annex 1. Holders of the CF Accounts Manual

1. Programme Management Adviser
2. National Programme Coordinator
3. Financial Management Adviser
4. Finance and Administration Officer
5. Finance and Administration Assistant
6. Human Resources Coordinator
7. Regional Coordinators
8. Chief Financial Officer, RDE
9. Senior Adviser for Agriculture and Rural Development, RDE

Annex 2. Job Description for Programme Management Adviser

Area of responsibility/tasks:

The PMA will head the CF and be responsible for the overall programme and financial management of NURI. More specifically, the responsibilities of the PMA will consist of the following:

Programme leadership:

- To lead and motivate the NURI team and guide programme implementation, addressing issues and changes in the implementing environment as they occur, in consultation with the RDE.
- Maintain an in-depth knowledge of the programme relevant context in Uganda and advise the RDE on policy issues and strategic decisions with regards to developments in Northern Uganda and in the humanitarian/development nexus generally.
- Ensure proper closure/transition of existing partnerships, including communication of previous results.
- Ensure a productive and cooperative working relationship with the RDE.
- Represent NURI at the technical level with relevant state and non-state stakeholders.
- Ensure due attention to cross-cutting programme priorities, in particular gender and youth.
- Support the RDE in maintaining close relationships with key stakeholders to ensure that NURI is coordinated with the relevant ministries, organisations and other development partners active in Northern Uganda.
- Maintain close contact with partners including the relevant district local governments, development partners, NGOs etc. to ensure that the NURI activities are coordinated with other similar activities.
- Ensure that effective human resource policies and practices, including performance appraisal and staff development, are implemented.

Programme management:

- Ensure that appropriate NURI implementation guidelines are prepared and an M&E system is established and maintained in accordance with the Danida guidelines.
- Ensure that appropriate administrative and financial guidelines are prepared in accordance with the Danida guidelines.
- Review and approve annual work plans and budgets of the implementing partners.
- Review and approve progress and financial reports from the implementing partners.
- Ensure that semi-annual progress and financial reports of high standard for NURI are prepared and submitted to the Embassy in a timely manner.
- Ensure rigorous financial budgeting, management including procurement, monitoring and reporting.
- Manage the assessment, documentation and communication of programme level results.
- Undertake risk management, including through the reporting of suspected misuse of funds to the Embassy.
- Oversee the implementation of cross cutting interventions (gender, youth, capacity building).
- Support implementing partners and district local governments with capacity building activities where necessary and relevant, based on implementation capacity assessment.
- Ensure that regular monitoring surveys are undertaken and follow-up on the findings and recommendations.
- Plan and prepare external reviews and follow-up on the findings and recommendations.

Key success criteria:

- Timely achievement of NURI output and outcome targets, taking into consideration changes in the operating environment of Northern Uganda and the consequent need for engagement flexibility.
- Effective and efficient management of the CF as a “fit for purpose” and “value for money” driven implementation modality for NURI.
- Cultivation of good and supportive working relations with NURI key stakeholders, including the RDE.
- Establishing NURI CF as strong resource and knowledge base in terms of local economic development with a focus on climate smart agriculture, water resources management and engagement implementation in the humanitarian/development nexus.
- Ensuring that implementation of NURI lives up to the highest standards of integrity, accountability and transparency in terms of programme and financial management.

Annex 3. Job Description for National Programme Coordinator

Reporting

The National Programme Coordinator (NPC) reports to the Programme Management Adviser (PMA) who heads the NURI Coordination Function.

Duty Station

The National Programme Coordinator will be based in Arua and head the NURI CF office in Arua.

Purpose

The NPC will support the PMA in technical leadership and managerial oversight of NURI including synergy between the three outputs i.e. CSA, RI and WRM. On CSA activities the NPC will coordinate planning and reporting by the Regional Coordinators and the Implementation Units and provide technical support, supervision, guidance, capacity building and motivation to ensure effective performance and retention of NURI programme staff. On RI and WRM the NPC will support the PMA in coordination and monitoring, particularly coordination within and between the districts. The NPC will represent NURI CF in coordination structures, including those at District Local Governments.

Duties and Responsibilities

- Oversee and coordinate the implementation of NURI activities in the field to maximise synergy and impact across the three outputs of the programme.
- Represent NURI CF at appropriate strategic and technical working groups and coordination structures
- Manage technical cooperation and engagement with the District Local Governments and OPM for target settlements, to ensure buy-in from government and collaboration with related activities including participation in relevant coordination structures to the extent feasible.
- Support identification, upscaling and sharing of relevant CSA innovation and learning to promotion sustainable and productive agricultural practices
- Lead on development and maintenance of implementation and training guidelines for CSA activities
- Engage with programme managers and staff to ensure that gender equality, youth participation and in particular empowerment of women and youth is effectively mainstreamed throughout the areas of engagement and implementation
- Contribute to communications and reports with emphasis on sharing the impact of NURI outputs
- Monitor developments in the regions and update the Programme Management Advisor accordingly.
- Support and stand-in for the Regional Coordinators as needed
- Advise the South West-Nile implementing partners on programme implementation
- Review work plans and progress and other reports from the South West-Nile implementing partners
- Organise capacity building and training of CSA staff
- Maintain and initiate effective dialogue and coordination with key stakeholders including promoting NURI in the region and be a good role model for the programme
- Manage the area office including supervision and planning the work for the CF Arua drivers

Annex 4. Job Description for Financial Management Adviser

Area of responsibility/tasks:

The duties of the FMA will include the following:

1. Financial Management

- Day-to-day responsibility for the financial management of NURI, including for procurement.
- Overall NURI grant management, including agreements with implementing partners.
- Ensure the organisational and financial management systems and manuals of NURI CF and the implementing partners are aligned to and implemented in full compliance with Danida and Government of Uganda requirements.
- Regularly review the financial management systems and procedures, plan and conduct capacity building of implementing partners and units financial management capacity

2. Budget planning and management

- Prepare the annual work plan and budget for NURI CF
- Guide the implementing partners on preparation of annual work plans and budgets and based on implementation plans, review and compile these.

3. Funds Management

- Review funds requests from the implementing partners and review and prepare disbursements for final approval by the PMA.

4. Procurement

- Prepare annual procurement plans
- Handle NURI CF procurement
- Carry out larger procurements for the implementing partners in accordance with Danida guidelines and when relevant in close cooperation with the RDE

5. Audits

- Plan and prepare financial audits and follow-up on the findings and recommendations.

6. Financial reporting

- Prepare financial overviews as required, including for the annual progress reports and programme reviews.
- Review and follow-up on financial reports from the implementing partners.

7. Leadership

- Lead and motivate Finance and Administration team of NURI CF

Key success criteria:

- Ensuring that financial management information is presented in a timely manner to support the PMA and the Embassy in taking action in order to ensure achievement of NURI output and outcome targets, taking into consideration changes in the operating environment of Northern Uganda and the consequent need for engagement flexibility.
- Ensuring that the financial management set-up and systems that support the implementation of NURI activities are designed to take into consideration the conditions and environment in which the programme is implemented.

- Ensuring adequate and appropriate segregation on duties, accountability and transparency in the programme implementation.
- Assisting the PMA in effective and efficient management of the NURI CF as a “fit for purpose” and “value for money” driven implementation modality for UPSIDE. Where value for money is interpreted as procuring the right quality of input at the right time, at the best price, following the laid down procurement procedures or seeking permission from the Embassy to deviate from procedures and procurement plan.
- Cultivating good and supportive working relations with NURI staff, partners, and key stakeholders, including the RDE.
- Establishing a simple and transparent reporting, financial management framework as required for reporting and useful for strategic, and management decision making.
- Overall and gradual improvement of the organisational and financial management capacity of implementing partners.

Annex 5. Job Description for Finance and Administration Officer

Reporting

Financial Management Adviser

Duty Station

NURI Coordination Function Kampala office with regular field support visits.

Purpose

The Finance and Administration Officer will be responsible for all financial and related administrative matters of NURI –CF. Reports to Finance and Management Advisor and work closely with Programme Management Advisor. In addition, FAO will partner with the IUs and Regional Coordinators to develop and strengthen strategies relating to finance management across NURI programme.

Duty and Responsibilities

(A) Financial Management for CF

1. Maintain CF Accounts Manual and ensure it is in accordance with Danida's guidelines for financial management in decentralised units.
2. Ensure financial management is done in accordance with the Programme Manual for NURI, CF Accounts Manual and other guidelines that apply.
3. Undertake daily financial management including preparation of payment vouchers, payments, entering transactions in Quick Books, bank reconciliations, updating the asset register and filing returns.
4. Prepare financial reports for the CF Management and RDE.
5. Work closely with FMA to carry out CF procurement according to guidelines in the Accounts Manual.
6. Work closely with FMA to Prepare for and follow-up on the Annual audits
7. Supervise and plan the work of Finance & Admin Assistant and CF drivers based in Kampala.
8. Monitor the status and use of all CF vehicles and equipment.
9. Handle various administrative tasks for the CF.

(B) Support to Implementing Units (IUs)

1. Assess the financial management capacity of the implementing units.
2. Maintain a standard accounts manual for those implementing units.
3. Work closely with FMA to ensure that IUs have QuickBooks (FMI system) installed and trained
4. Arrange training for key staff from implementing partners in Financial management of NURI funds.
5. Assist in reviewing programme Annual Work plans and budgets.
6. Review quarterly Financial reports and document the findings
7. Assist in preparation and review of IUs Annual Audit reports

Northern Uganda Resilience Initiative

Coordination Function

Umoja House 2nd Floor, Plot 20 Nakasero Road,
P O Box 29851, Kampala Tel: 0312 351 600



No.....

RECEIPT

Date:.....

Received with thanks from.....

The Sum of Uganda Shilling

.....

.....

Being payment in respect of

.....

Cash/Cheque/Transfer..... Balance

UShs.....

With Thanks

Signature.....

Annex 7. Cash Ledger

**NURI COORDINATION FUNCTION
PETTY CASH BOOK - December 2020**

DATE	PAYEE	PARTICULARS	RECEIPTS	PAYMENTS	BALANCE	SIGN
01st Dec 2020	B/f				2,250,700	
01.12.2020	Henry Mulekwa	Return of unused DSA	220,000		2,470,700	
01.12.2020	Angella	Purchase of stationery		196,000	2,274,700	
14.12.2020	Erias Mukalakasa	Washing programme vehicle		80,000	2,194,700	
					2,194,700	
					2,194,700	
					2,194,700	
					2,194,700	
					2,194,700	
					2,194,700	
					2,194,700	
					2,194,700	
					2,194,700	
					2,194,700	
					2,194,700	
					2,194,700	
					2,194,700	
					2,194,700	
					2,194,700	
					2,194,700	

Annex 8. Cash Payment Voucher

NURI COORDINATION FUNCTION

CASH PAYMENT VOUCHER

Paye: Erias Mukalakasa

No.....

Date: 02.02.2021

A/C Descrip	A/C Code	Activity	Location	DR	CR
Vehicle washing	1240469	0.0.1.2	CF	65,000	
NURI CF Cash	3111001				65,000

Purpose of payment: Being payment for washing programme vehicle during the month of Dec 2020 and Jan 2021 as per attached schedule-----

Amount in figures (Shs): 65,000=

Amount in words (Shs): Sixty five thousand shillings only

Prepared by: _____

Approved by: _____

Signature _____

Signature _____

Date: _____

Date _____

Authorised by: _____

Received by: _____

Signature _____

Signature: _____

Date _____

Date: _____

Annex 9. Bank Payment Voucher

NURI COORDINATION FUNCTION

BANK PAYMENT VOUCHER

Paye: ROKE Telkom Ltd.

No.....

Date: 01.02.2021

A/C Description	A/C Code	Activity	Location	DR	CR
Internet others	1350297	0.0.1.2	CF	1,652,000	
NURI CF Bank	3121001				1,652,000

Purpose of payment: Being payment for Jan 2021 monthly internet connectivity as per attached invoice nos. IAB26894

Cheque/BOL no: _____

Amount in figures (Shs): 1,652,000=

Amount in words (Shs): One million six hundred fifty two thousand shillings only

Prepared by: _____

Approved by: _____

Signature _____

Signature _____

Date: _____

Date _____

Authorised by: _____

Received by: _____

Signature _____

Signature: _____

Date _____

Date: _____

Annex 10. Journal Voucher

NURI COORDINATION FUNCTION					
Journal Voucher					
					No.
					31.12.2020
Description	Account	Activity	Location	Debit	Credit
Transport	1240122	1.1.3.0.1	CF	20,000	
Stationery	1330002	1.1.3.0.1	CF	254,000	
Other Admin Expenses	1399111	1.1.3.0.1	CF	75,000	
Stationery	1330002	0.0.1.3	CF	261,000	
Accountability from ARUDIFA - CF activities	3218901		CF		261,000
Accountability from ARUDIFA - CF activities	4218901		CF		349,000
				610,000	610,000
Prepared by: _____ Approved by: _____					
Approved by: _____					

Annex 11. Expense Claim Form

NURI Coordination Function

Expenses Claim Form

Name: _____

Date & Amount: _____

Budget line: _____

Purpose of Expense: _____

Item No.	Receipt No.	Date of Expense	Description	Amount

Employees signature:

Checked by : Sign.....

Approval by: Sign.....

Name

Name

Date.....

Date.....

Annex 12. Requisition for Procurement

REQUISITION FOR PROCUREMENT

Department: _____ Date: _____
 Contact person _____ Telephone number: _____
 : _____
 Title: _____
 _____ supplies _____ secretarial _____ Other _____

S/N	DESCRIPTION OF ITEM	SPECIFICATION		Quantity	Budget Code	Date Required

Requested by: _____ Authorized by: _____ Approved by: _____
 Name _____
 Signature _____
 Date _____

Annex 13. Request for Quotations

NURI Coordination Function
Umoja House 2nd floor, Plot 20 Nakasero Road,
P.O. Box 29851, Kampala



REQUEST FOR QUOTATION

NURI (Northern Uganda Resilience Initiative) is one of several development engagements under the Denmark-Uganda Country Programme 2018-2022. The Country Programme aims to contribute to poverty reduction through inclusive and sustainable economic growth, promoting democracy, good governance and human rights and support Uganda's stabilizing role in the region.

Call for: Quotations Inclusion in the Standing list

Supply of	Workshop facilities
Selection method	Quality of service and the cost.
Submission of bid no later than	16 th Sept 2020
Submission of bid by	Mail to procurement@nuri.ag and ritah.mirembe@nuri.ag
Write in e-mail subject	Bid for workshop facilities
Delivery destination of goods/Services	Arua
Date	21 st – 22 nd September 2020
Our physical address	NURI Coordination Function, Umoja House 2nd floor, Plot 20 Nakasero Road, Kampala

The quotation should contain one price in UGX that must cover all costs, taxes, fees etc for delivery of the Service

Specification of the Service

NO	ITEM	No of Days		DESCRIPTION
1	Size of the Hall	2	Hall Hire (with Flip chart Stand & quality PA System)	It should be well ventilated and able to accommodate 61 participants spaciouly to control corona virus spread
2	01pc	2	Quality Projector	Should be able to provide quality projection output.
3	94 pax	2	Break tea	Served with high precaution to control corona virus spread
4	94 pax	2	Mid-morning Mineral water	Served with high precaution to control corona virus spread
5	94 pax	2	Lunch	Served with high precaution to control corona virus spread
6	94 pax	2	Afternoon mineral water	Served with high precaution to control corona virus spread
7	94 pax	2	Evening Tea	Served with high precaution to control corona virus spread

CONFIRMATION & PAYMENT TERMS

We issue an LPO to enable us secure the Venue and make necessary arrangements for the event.

BILLING

The actual numbers of the participants are to be confirmed by NURI 2 days before the actual workshop and after day one of the workshop.

In the cases where less people turn up, NURI will deduct an amount calculated as variable costs (that is: exclusive of hall hire, overhead projector etc.) divided by the pax number confirmed prior.

In the cases where more people turn up, NURI will pay an amount calculated as variable costs (that is: exclusive of hall hire, overhead projector etc.) divided by the pax number confirmed prior.

Please be aware that there are no bid documents to be filled in and no fees to be paid.

For tender procedures visit our website www.nuri.ag

Annex 14. Companies Invited to Bid

COMPANIES INVITED TO BID

Type of goods/services	Procurement Method	Date of Request	Deadline for Bid	Request sent by hand/e-mail

Name of Company	Address delivered to or e-mail sent to	Date and time	Sent or delivered by

Annex 15. Bids Received

BIDS RECEIVED

Type of goods/services	Procurement Method	Date of Request	Deadline for Bid	To be delivered by hand/e-mail

Name of Company	Received - date/time	Name of person delivering or e-mail address if mailed	Detail for person delivering		Received by
			Signature	Tel.no.	

Annex 16. Evaluation of Bids

EVALUATION OF BIDS for:									Deadline for bids:			
			Supplier A		Supplier B		Supplier C		Supplier D		Supplier E	
Name:												
	Item	Qty	Price	Sub-total	Price	Sub-total	Price	Sub-total	Price	Sub-total	Price	Sub-total
1												
2												
3												
4												
5												
6												
Total Price				0		0		0		0		0
Are the requirements in the specification fulfilled?												
Other comments to the supplier's bid												
Decision by Procurement Committee or FMA/FAA												
Selected Supplier:												
Justification:												
			1	2	3	4	5					
Date												
Name												
Signature												

Annex 17. Local Purchase Order

NURI Coordination Function
Umoja House, Plot 20 Nakasero Road, 2nd floor,
P.O. Box 29851, Kampala
E: info@nuri.ag
W: www.nuri.ag

NURI

Danlida

LOCAL PURCHASE ORDER

NO. 241

DATE: 24/09/2020

GRAND IMPERIAL HOTEL
P.O.BOX 7195
KAMPALA UGANDA

Please supply us the following workshop and conference services as per your attached quotation.

QTY	PARTICULARS	RATE	AMOUNT UGX
10 pax	Morning Tea with Bites for 4 days	13,000/=	520,000/=
10 pax	Mineral Water 3 sessions for 4 days	3,500/=	420,000/=
10 pax	Lunch Buffet with a soft Drink for 4 days	43,500/=	1,740,000/=
10 pax	Evening Tea with Bites for 4 days	13,000/=	520,000/=
1Rm	Hall Hire per day for 4 days	250,000/=	1,000,000/=
SUB TOTAL			4,200,000/=
	VAT 18%		756,000/=
TOTAL			4,956,000/=

Authorised Officer SignatureStamp/Date 24/09/2020

Annex 18. Way Bill

No	Item Description	Unit	Quantity	Remarks
	Soy Bean Chartsets Moyo	Sets	6	
	Soy Bean Chartsets Adjumani	Sets	6	
	Sim Sim Chartsets Moyo	Sets	15	
	Sunflower Chartsets Moyo	Sets	4	
	Faccilitators guides Moyo & Adjumani			
	Tomatoes	Books	4	
	Cabbages	Books	2	
	Mango & Citrus	Books	3	
	Passion Fruits	Books	8	
	Eggplants	Books	2	
	Cowpeas	Books	3	
	Sweet Potato	Books	2	
	Cassava	Books	2	
	Onions	Books	4	

Issued by:	
Name: Angella Keneza	Job Title: Finance & Administration Assistant
Signature.....	Date.....

Transporter	
Name:	Vehicle number:
Signature.....	Date.....

Receiver	
Name	Job Title
Signature.....	Date.....

Annex 19. Cash Reconciliation

NURI COORDINATION FUNCTION - Cash Reconciliation

Cash count as at.....13.12.2020.....

Notes / Coins	No.	Amount
50,000	20	1,000,000
20,000	20	400,000
10,000	78	780,000
5,000	2	10,000
2,000	1	2,000
1,000	2	2,000
500	-	-
200	-	-
100	7	700
50		-
20		-
10		-
5		-
1		-
Total		2,194,700

Cash Book Balance 2,194,700

Difference -

Name: Mirembe Ritah

Signature: _____

Date: _____

Name:

Signature: _____

Quick books

Balance at end of Month _____

Difference to ledger _____

Name _____

Signature _____

Date: _____

Annex 20. Bank Reconciliation

NURI COORDINATION FUNCTION			
Stanbic Bank A/C No. 9030015609906			
BANK RECONCILIATION STATEMENT			
Bank balance as per bank statement	31.12.2020		-
<u>In bank not in cash book:</u>			
Nil	Nil	-	-
Adjusted bank balance as at	31.12.2020		-
Balance as per cash book as at	31.12.2020		-
<u>In cash book not in bank</u>			
Date	Payee	Ref No.	Amount
NIL	NIL		Nil
			-
Adjusted cash book as at	31.12.2020		-
		Balance	-
Prepared by: _____ Date: _____			
Approved by: _____ Date: _____			
Approved by: _____ Date: _____			

Annex 21. Declaration of Impartiality and Confidentiality – Standing Lists

Declaration of Impartiality and Confidentiality for Procurement from NURI Standing Lists

All members of the Procurement Committee and other staff involved in procurement from standing lists shall sign this declaration.

I, the undersigned, hereby declare that I have reviewed NURI's standing lists of suppliers and that I have no conflict of interests (see NURI Management Manual section 8.1) with any of the suppliers except for the following for which I cannot participate in any procurement activity:

For the other suppliers on the standing lists there are to the best of my knowledge and belief no facts or circumstances, past or present, or that could arise in the foreseeable future, which might call into question my independence in the eyes of any party; and, should it become apparent during the course of the procurement process that such a relationship exists or has been established, I will immediately cease to participate in the procurement process.

I agree to hold in trust and confidence any information or documents ("confidential information") disclosed to me or discovered by me or prepared by me in the course of or as a result of the procurement, and agree that it shall not be disclosed to any third party. I also agree not to retain copies of any written information or prototypes supplied.

Confidential information shall not be disclosed to any employee or expert unless they agree to execute and be bound by the terms of this Declaration.

Organisation: _____

Title: _____

Name: _____

Signature: _____

Date: _____

Annex 22. Declaration of Impartiality and Confidentiality – Open Tenders

Declaration of Impartiality and Confidentiality for NURI Open Tender

All members of the Procurement Committee shall sign this declaration.

Tender: _____

I, the undersigned, hereby declare that I agree to participate in the evaluation of the above-mentioned tender. I am familiar with the information available to date concerning this tender procedure, and I shall fulfil my responsibilities honestly and fairly.

I am independent of all parties that stand to gain from the outcome of the evaluation process. To the best of my knowledge and belief, there are no facts or circumstances, past or present, or that could arise in the foreseeable future, which might call into question my independence in the eyes of any party; and, should it become apparent during the course of the evaluation process that such a relationship exists or has been established, I will immediately cease to participate in the evaluation process.

I agree to hold in trust and confidence any information or documents ("confidential information") disclosed to me or discovered by me or prepared by me in the course of or as a result of the evaluation, and agree that it shall be used only for the purposes of this evaluation and shall not be disclosed to any third party. I also agree not to retain copies of any written information or prototypes supplied.

Confidential information shall not be disclosed to any employee or expert unless they agree to execute and be bound by the terms of this Declaration.

Organisation: _____

Title: _____

Name: _____

Signature: _____

Date: _____