

UPSIDE

**Northern Uganda
Resilience Initiative**



Finance and Administration Manual for NURI Output 1 Implementing Units

**Government of Uganda
Danida**

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1

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List of Acronyms

Abb.	Full text
AES	Agricultural Extension Supervisor
AEO	Agricultural Extension Officer
AFARD	Agency for Accelerated Regional Development
CF	Coordination Function for NURI
CSA	Climate Smart Agriculture
Danida	Danish International Development Assistance
DFA	District Farmers Association
DKK	Danish Kroner
DSA	Daily Subsistence Allowance
FMA	CF Financial Management Adviser
GoU	Government of Uganda
IP	Implementing Partner, with legal status of independent organisation
IU	Implementing Unit, includes IPs and RAUs
LST	Local Service Tax
NSSF	National Social Security Fund
NURI	Northern Uganda Resilience Initiative
PICOT	Partners in Community Transformation
PMA	CF Programme Management Adviser
RAU	Resilience Agricultural Unit
RC	CF 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 Savings and Loan Association

1.0 Introduction

1.1 Background to NURI Output 1

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)

Under Output 1 (CSA) 4,375 farmer groups will be supported covering a total of 131,250 households of which 28% are refugees.

Geographically NURI covers the following 13 districts:

West Nile: Pakwach, Nebbi, Zombo, Arua, Madi Okollo, Terego, Moyo, Obongi, Koboko and Adjumani;

Acholi: Agago, Kitgum and Lamwo

Under Output 1 NURI is active in the following refugee settlements: Rhino Camp Refugee Settlement in Madi Okollo District, Imvepi Refugee Settlement in Terego District, Palorinya Refugee Settlement in Obongi District, Maaji I/II/III, Mungula I/II, Ayilo I, Ayilo II, Olua II and Elema refugee settlements in Adjumani District and Palabek Ogili Refugee Settlement in Lamwo District.

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.

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 Implementing Units for NURI Output 1

The following implementing units have been selected for Output 1 of NURI:

Implementing Unit	Districts	Refugee Settlements
Agency for Accelerated Regional Development (AFARD)	Packwach, Nebbi, Zombo	
Arua District Farmers Association (Arua DFA)	Arua, Madi Okollo, Terego	Rhino Camp, Imvepi
Partners in Community Transformation (PICOT)	Koboko	
RAU Moyo/Obongi	Moyo, Obongi	Palorinya
RAU Adjumani	Adjumani	Maaji I/II/III, Mungula I/II, Ayilo I, Ayilo II, Olua II and Elema
RAU Kitgum/Lamwo	Kitgum, Lamwo	Palabek Ogili
RAU Agago	Agago	

The first three are Non-Governmental Organisations that have signed an agreement with CF to be an implementing partner (IP) for NURI Output 1. The last four are Resilience Agricultural Units (RAUs) that have been set up by CF and as such can be considered to be subsidiaries of CF. Implementing unit (IU) will be used as the common denominator for IPs and RAUs in this manual.

1.3 Purpose and Scope of the Manual

The purpose of this manual is to present the IU financial management organisation that should be in place and to describe the accounts system, the accounts procedures and other administrative procedures that should be followed by IUs for funds that have been disbursed to them for NURI Output 1 activities.

The IPs can, however, use their own forms and formats as long as they have the content required in this manual.

This manual is based on and supplements the **NURI Management Manual**, which contains the general guidelines for implementation of NURI. Other important documents that give directions for the financial management of NURI are:

- Development Engagement Document (DED), Northern Uganda Resilience Initiative, Coordination Function, 2018-2022
- Project Document, Northern Uganda Resilience Initiative, Coordination Function, 2018-2022
- Danida, Financial Management Guidelines for Development Cooperation, October 2019.

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 Financial Management Adviser and approved by the Programme Management Adviser. It will be reviewed by 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.

The manuals should be reviewed after every audit.

2.0 Roles and Responsibilities

The objective of this Chapter is to describe who are involved in the financial management of NURI Output 1 at the implementing units and what their responsibilities are.

2.1 IU Organisation

The four RAUs have a Coordinator who is in charge of the RAU and reports to the CF Regional Coordinator.

For the three implementing partners the following are in charge of the organisation:

Organisation	Title of person in charge
AFARD	Executive Director
Arua DFA	DFA Coordinator
PICOT	Executive Director

All of these organisations have a board that the person in charge reports to.

In the following “Coordinator” will be used as the generic title for the person in charge of the organisation.

The following supervisors and professional officers who report to the Coordinator are involved in the implementation of Output 1.

- Agricultural Extension Supervisors (AES)
- Marketing Coordinator (MC)
- VSLA Supervisor (VS)
- Data Officer (DO)

Some IUs have special supervisors who support the Coordinator. AFARD has a Director of Programmes, RAU Kitgum/Lamwo has an Assistant Coordinator and some of the other IUs have a CSA Coordinator.

Below the supervisors are Agricultural Extension Officers (AEOs) who report to the AES’ and VSLA Officers who report to the VS.

Where supervisors and professional officers are involved in the financial management “Supervising Officer” will be used as the generic term

In the RAUs the Accountant who reports to the Coordinator is responsible for the daily financial management.

For the three implementing partners the following are responsible for the financial management:

Organisation	Title for person responsible for the daily financial management
AFARD	Finance and Administration Manager
Arua DFA	Accountant
PICOT	Finance and Administration Manager

In the following “Accountant” will be used as the generic title for the person responsible for the daily financial management.

All IUs have a procurement committee. For the RAUs the procurement committees could have the following composition:

- Coordinator
- AES
- VS
- Accountant (in an advisory role)

The three implementing partners have the following procurement committees:

Organisation	Members of the Procurement Committee
AFARD	AES, VS, AEO, Administrative Assistant, Accounts Assistant
Arua DFA	The Board constitutes the procurement committee
PICOT	Depending on the limits different staff and board members are involved

The IUs should inform CF about the composition of their procurement committees.

The responsibilities of the procurement committee are described in section 8.2.

2.2 Coordinator

The Coordinator is the Accounting Officer for the IU and is as such overall responsible for the financial management. The Coordinator supervises activities of all other staff. This responsibility implies among other things the following:

- Ensure that the procedures in this manual are followed
- Prepare annual work plans and budgets
- Ensure implementation of activities according to the approved work plans and budgets
- Responsible for all cash and bank transactions
- Responsible for the asset management
- Ensure that funds are spent properly and any misappropriation reported to CF
- Ensure timely and proper accountability of funds
- Prepare quarterly and annual progress reports
- Review and approve financial reports
- Cooperate with the appointed external auditor to undertake any audit.
- Report to the NURI Regional Coordinator.

The Coordinator is a signatory to the NURI bank account and authorises all payment vouchers.

2.3 Supervisors and Professional Officers

Supervisors and professional officers prepare requests for payments and reports related to the implementation of the activities.

One of them have been appointed to approve payment vouchers etc. and to be a signatory to the bank account. The IU will formally document who the second signatory is.

2.4 Accountant

The Accountant undertakes the daily financial management and ensures that it is done in accordance with the guidelines in this manual. This responsibility implies among other things the following:

- Prepare all payment vouchers and online payments / cheques for approval
- Receive money and issue receipts
- Ensure proper accounting for all advances
- Handle the daily postings of transactions in the Quick Books
- Prepare cash and bank reconciliations

- Prepare financial reports
- Maintain the asset register
- Cooperate with the appointed external auditor to undertake the audit.

2.5 Coordination Function

The CF regional coordinators supervise the IUs' implementation of NURI Output 1 and are back-up signatories for the RAUs (see section 3.3).

The CF Finance and Administration Officer provides financial management support to the IUs and review their financial reports.

The CF Financial Management Adviser approves the financial reports from the IUs.

The CF Programme Management Adviser approves the annual work plans and budgets for the IUs.

3.0 The Accounting System

This Chapter gives a description of the accounting principles, bank accounts, signatories, accounting documents, registers, reports and accounting software.

The objectives of the accounting system are:

- To provide the management with the necessary financial information to ensure efficient implementation of NURI Output 1.
- 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 by NURI.

3.1 Accounting Principles

The accounting principles are described below;

- The accounts should only include receipts of funds that have been transferred from CF and payments made from these funds.
- The IUs operate on cash basis, implying that expenditure is recognised at the time of payment, rather than on an accrued basis, which recognises expenditures at the time of consumption. Advances are booked as a claimable until documentation for the expenses incurred has been provided. Expenditures should be booked into the system as soon as the transaction has taken place.
- Any assets procured belong to DANIDA until the end of the Programme and the value of the assets should not be depreciated.
- Commitments should be recorded on a quarterly basis.
- The IUs use the calendar year from the 1st January to 31st December as the financial year.
- The IUs budget and receive disbursements in Uganda Shillings and therefore should account in the currency of disbursements
- All financial transactions should carry two signatories, A (primary) and B (secondary) and the appointment of signatories should be documented.
- To safeguard the use of funds, the IUs should implement and maintain segregation of duties including:
 - All vouchers will be checked and verified by a second person before authorisation is sought
 - Two signatories shall always approve any expenditure

- The 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 IUs should operate a separate bank account for NURI funds. “NURI” and the name of the IU should appear in the name of the bank account. If at all possible, the bank account should have online banking facilities provided the transactions can be done in a safe and secure way.

3.3 Authorisation 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 are 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
Coordinator	Supervising Officer	1)

Orders for Goods and Services

Primary Signatory	Secondary Signatory	Back-up
Coordinator	Supervising Officer	1)

Journal Vouchers

Primary Signatory	Secondary Signatory	Back-up
Coordinator	Supervising Officer	1)

1) The CF Regional Coordinator is the back-up signatory for the RAUs while the IPs select their own back-up signatories.

The IUs should submit an approved list with names and titles of the appointed signatories to CF. For the IPs the list should be approved by the board and for the RAUs by the Programme Management Adviser.

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 has been uploaded to the NURI website.

3.5 Accounting Documents, Registers and Reports

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

The following accounting documents are used:

- *Receipt* - Chapter 5, Annex 2
- *Cash Ledger* – Chapters 5 and 6, Annex 3
- *Cash Payment Voucher* - Chapter 6, Annex 4
- *Bank Payment Voucher* – Chapter 5, Annex 5
- *Journal Voucher* - Chapters 5, 6, and 9, Annex 6
- *Expenses Claim Form* - Chapter 6, Annex 7
- *Requisition for Procurement* – Chapter 8, Annex 8
- *Request for Quotations* - Chapter 8, Annex 9
- *Companies Invited to Bid* - Chapter 8, Annex 10
- *Bids Received* – Chapter 8, Annex 11
- *Evaluation of Bids*- Chapter 8, Annex 12
- *Local Purchase Order* - Chapter 8, Annex 13
- *Goods Received Note* - Chapter 8, Annex 14
- *Declaration of Impartiality and Confidentiality for Procurement from NURI Standing Lists* - Chapter 8, Annex 19
- *Declaration of Impartiality and Confidentiality for NURI Open Tender* – Chapter 8, Annex 20
- *General Requisition Form* - Chapter 9, Annex 15
- *General Accountability Form* – Chapter 9, Annex 16
- *Cash Reconciliation* – Chapter 12, Annex 17
- *Bank Reconciliation* – Chapter 12, Annex 18
- *Stores Ledger* – Chapter 13
- *Stores Requisition* – Chapter 13
- *Inventory Count List* – Chapter 13

The following registers are kept:

- *Cheque Register* – Chapter 6
- *LPO Register* – Chapter 8
- *Fixed Assets Register* – Chapter 13

The following reports are prepared (Chapter 14):

- *Trial Balance*
- *Income and Expenditure Statement with Budget versus Actual*
- *Budget performance report with explanations for differences*
- *Balance Sheet*
- *List of Outstanding Advances*
- *Cash Reconciliation*
- *Bank Reconciliation*
- *List of commitments*

3.6 Accounting Software

All the IUs use QuickBooks Online, which has been acquired by CF directly from Intuit. CF and each IU have been set up as a company.

The access to QuickBooks is password protected and from the IUs only the Accountant has access to update the IU's data in QuickBooks while the Coordinator can view the data. From CF the FMA and the FAO have access to view the IUs' data.

As data are stored in the "Cloud" where proper back-up procedures are in place there is no need for the IUs 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 generally recognised antivirus system 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 schedule and general guidelines for planning and budgeting are described in the NURI Management Manual, Chapter 4.

The IU will receive annual planning guidelines from CF. The Coordinator is responsible for preparing the plans and budgets together with the staff.

The Coordinator submits the work plan and budget including procurement plan to the CF Regional Coordinator (RC) who reviews the plans and discuss them with the IU before they are forwarded to the CF Financial Management Adviser (FMA) who reviews the plans and give feedback. The final work plans are consolidated and then forwarded to the RDE via the PMA for approval.

When the IU receives the approved plans the Accountant enters the budget figures in QuickBooks.

4.2 Changes to Plans and Budgets

If there is a need to change the plans and budgets a written request should be sent through the RC to the FMA who will reply in writing.

If there is a need CF will initiate a revision of the plans and budgets for the second half of the financial year.

4.3 Requesting Funds from the CF

Fund are requested from CF on a semi-annual basis. The guidelines for requesting for funds are described in section 5.2 in the NURI Management Manual.

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.

The IU may receive money from the following sources:

- Fund transfers from the CF
- Payment for private use of IU facilities
- Unspent advanced funds
- Interest on bank balance

The money may be received in form of:

- Cash
- Cheques
- Bank transfers
- Interest on bank balance

The following forms are used:

- Receipt with 3 copies of which one remains in the book (see Annex 2)
- Cash Ledger (see Annex 3)
- Journal voucher (see Annex 6)

5.1 Cash Receipts

Description	Responsibility
When receiving the money, it's counted twice.	Accountant
A pre-numbered receipt is filled in and the original is given to the person who has brought the cash.	Accountant
The cash is placed in the safe.	Accountant
The amount is entered in the Cash Ledger	Accountant
A journal voucher is prepared attached with the duplicate copy of the receipt and forwarded to the primary and secondary signatory	Accountant
The journal voucher is checked, approved and returned to the Accountant	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.	Accountant

5.2 Cheque Receipts

Description	Responsibility
When receiving the cheque, it is checked that is correctly filled in and signed.	Accountant
A pre-numbered receipt is filled in and the original is given/sent to the payee.	Accountant
A journal voucher is prepared attached with the duplicate copy of the receipt and forwarded to the primary and secondary signatory	Accountant
The journal voucher is checked, approved and returned to the Accountant	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.	Accountant
The cheque is taken to the bank and deposited on the bank account.	Accountant
The stamped deposit slip is filed together with the journal voucher	Accountant

5.3 Bank Transfer Receipts

Description	Responsibility
When receiving a debit note from the bank or noting a debit posting in the bank statement the transaction is checked. A pre-numbered receipt is filled in and the original is sent to the payee.	Accountant
A journal voucher is prepared attached with the duplicate copy of the receipt and the debit note or a copy of the bank statement and forwarded to the primary and secondary signatory	Accountant
The journal voucher is checked, approved and returned to the Accountant.	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.	Accountant

5.4 Interest on Bank Balance

Description	Responsibility
When receiving the bank statement it is checked if any interest has been received.	Accountant
If there is interest from the bank it is checked that the amount is calculated correctly.	Accountant
A journal voucher is prepared attached with a copy of the bank statement and forwarded to the primary and secondary signatory.	Accountant
The journal voucher is checked, approved and returned to the Accountant	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.	Accountant

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 payments procedures is to ensure that all expenditures incurred by the IU are budgeted for, supported by valid documentation and that they are properly approved by the relevant authority.

Among the typical payments for the IU are:

- Invoices for goods
- Invoices for services
- Advance payments to staff for planned activities
- Allowances
- Staff salaries
- Expense claims (only to be used in exceptional cases)

Payments can be made in the following ways:

- Online bank transfers
- Cheques (where there is no online banking facilities)
- Manual bank transfers (where there is no online banking facilities)
- Cash (for amounts under UGX 300,000 and in very urgent situations)
- Bank charges and interest payments debited to bank account

The following forms are used:

- Cash payment voucher (see Annex 4)
- Bank payment voucher – bank transfer / cheque (see Annex 5)
- Cash ledger (see Annex 3)
- Journal voucher (see Annex 6)
- Expense claim form (see Annex 7)

Payments should be based on original documents (invoices etc.). Only in very special cases can a certified copy be used. The copy should be signed by the primary and secondary signatory. 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 DANIDA".

Payments made for the IU by CF should not be entered in the IU accounts.

6.1 Online Bank Transfers

Description	Responsibility
On receiving documents for payment it is checked that all documents received are originals.	Accountant
The availability of funds as per approved budget for the respective activity is checked.	Accountant
A payment voucher is prepared and forwarded together with the supporting documents to the primary and secondary signatory	Accountant
The documents are reviewed and if found correct the payment voucher is signed by both signatories and forwarded to the Accountant.	Primary and secondary signatory
The payments are prepared in the online banking system and the approved payment voucher is again forwarded to the primary and secondary signatory	Accountant
The payment is approved in the online banking system and the payment voucher is returned to the Accountant	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 online approval.	Accountant
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.	Accountant
When a receipt is received from the payee it is filed together with the payment voucher.	Accountant

Emergency procedure

At times staff have to work from home, e.g. during the corona pandemic. If it is impossible to follow the normal procedure CF can give the IU permission to send the payment vouchers and supporting documents as pdf-files by e-mail.

If a payment is urgently needed the Accountant 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 Accountant. The Accountant 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 Accountant 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 it is checked that all documents received are originals.	Accountant
The availability of funds as per approved budget for the respective activity is checked.	Accountant
A payment voucher and a cheque are prepared and forwarded together with the supporting documents to the primary and secondary signatory	Accountant
The documents are reviewed and if found correct the payment voucher and cheque are signed by both signatories and forwarded to the Accountant.	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.	Accountant
The payment voucher and supporting documentation are stamped "paid" with the date of the cheque.	Accountant
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.	Accountant

A letter to the bank listing all cheques, that have been issued in a day, is prepared by the Accountant. The letter is signed by two signatories to the bank account and the Accountant submits it to the bank. Before a cheque can be drawn on the account the bank will check that it is listed in a letter from the RAU.

6.3 Manual Bank Transfers

Description	Responsibility
On receiving documents for payment, it is checked that all documents received are originals.	Accountant
The availability of funds as per approved budget for the respective activity is checked.	Accountant
A payment voucher, a letter to the bank with transfer instructions and a cheque to the bank is prepared and forwarded together with the supporting documents to the primary and secondary signatory.	Accountant
The documents are reviewed and if found correct the payment voucher, letter, bank transfer form and cheque are signed by both signatories and forwarded to the Accountant.	Primary and secondary signatory
The cheque and letter with transfer instructions are taken to the bank where the bank acknowledges the receipt by stamping and signing a copy of the letter.	Accountant
The payment voucher and supporting documentation are stamped "paid" with the date of the cheque.	Accountant
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.	Accountant
When a receipt is received from the payee it is filed together with the payment voucher.	Accountant

6.4 Cash Payments

Cash imprest for the IU is limited to UGX 1,000,000 (one million only) and other single cash payments should not exceed UGX 300,000. In case of special activities where cash needed exceeds 1,000,000, the cash should be only withdrawn immediately before it is needed.

Description	Responsibility
On receiving documents for payment it is checked that all documents received are originals.	Accountant
The availability of funds as per approved budget for the respective activity is checked.	Accountant
A payment voucher is prepared and forwarded together with the supporting documents to the primary and secondary signatory	Accountant
The documents are reviewed and if found correct the payment voucher is signed by both signatories and forwarded with the supporting documentation to the Accountant	Primary and secondary signatory
The cash is handed over to the payee and acknowledgement from the payee in form of a receipt or signature on the voucher is received.	Accountant
The amount is entered in the Cash Ledger.	Accountant
The amount is entered in the Cash Ledger and the payment voucher and supporting documentation are stamped "paid" with the date of the payment	Accountant
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.	Accountant

6.5 Bank Charges and Interest Payment

Description	Responsibility
When receiving the bank statement it is checked if there are any bank charges or interest payments.	Accountant
If there is an interest payment it is checked that the amount is calculated correctly.	Accountant
A journal voucher is prepared attached with a copy of the bank statement and forwarded to the primary and secondary signatory.	Accountant
The journal voucher is checked, approved and returned to the Accountant	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.	Accountant

7.0 Payroll Procedure

The objective of the payroll procedure is to ensure that salaries and other benefits to IU 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.

At the start of the new financial year, the Coordinator shall communicate to the CF Human Resource Coordinator (HRC) the monthly payroll for review and approval. This shall be assumed to be the approved payroll for the year until any changes arise that warrant changes to the payroll. The HRC will at any one time carry out spot checks on the IU payroll to check compliance to the guideline and HR policies.

The Coordinator shall update the Accountant about any staff changes within the IU before the payroll is prepared. This should also be communicated to the CF HRC with copy to FAO before the 20th day of the month.

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

Description	Responsibility
The Accountant is notified in writing about changes in staff and their salaries and other benefits.	Coordinator
Not later than the 20 th day of the month the payroll with schedules clearly showing the statutory deductions like P.A.Y.E., L.S.T, N.S.S.F. is prepared and submitted to the primary and secondary signatory.	Accountant
The payroll and schedules are checked and approved.	Primary and secondary signatory
From here the relevant payment procedures in chapter 6 apply.	

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 a no objection should be obtained from CF (FMA). The justification and the no objection should be 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 interest 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 19)
- Declaration of Impartiality and Confidentiality for NURI Open Tender (Annex 20)

8.2 General Guidelines

Procurement plan

The basis for the IU'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 the IU and which items will be procured and supplied 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 0.7	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 0.7 up to 50	Quotations are requested from at least 3 suppliers on the standing list. If there are no standing list quotations are requested from known suppliers.
3. Open tender	From 50 to 100	A call for bids should be published

For procurements above UGX 100 mill. The IU should ask CF/RDE for advice about which method to use. It is done by suggesting a procurement method in the procurement plan. When the plan is approved the method is also approved and should be followed in consultation with the Regional Coordinator.

In case of a procurement that has not been included in the approved plan a Request for Procurement should be filled in and forwarded by the Coordinator to the CF FMA who will consult with RDE and advise on how the procurement should be done.

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

The IUs can also recommend local suppliers for inclusion on the standing list. The conditions for inclusion are the same as above. An example of a license needed is that seed companies should have a valid license from MAAIF to transact as seed company.

Advertising open tender

Open tenders done by the IUs should normally be advertised locally. The following methods can be used:

1. On noticeboards, e.g. at the DLG
2. On radio with information about where the bid documents can be collected
3. In local newspapers if there are any

If there is a need to advertise in national media CF should be involved.

Specifications

No matter what procurement method is used there should be a specification describing what the IU wants to buy. The characteristics that are most important for the use of the item should be identified. Focus on what is essential and leave out what is just “nice to have”.

One of the major items to be procured by the IUs is seed so here is an example of a specification for seed:

Item:	Maksoy 3N seeds
Quantity:	600 kg
Delivery to:	RAU Kitgum/Lamwo in Kitgum
Delivery time:	Not later than 15/3/2021
Requirements:	<ol style="list-style-type: none">1. Germination for soybeans seeds should be at least 80%2. The purity of seeds should be at least 98%3. The seeds should be delivered in bags of 30 kg4. All seed bags should have certified labels /tags
Please note that after delivery of the seeds a germination test will be carried out by the buyer. Payment for the seeds will depend on a successful outcome of this test.	

Procurement committee

All IUs should have a procurement committee that have the following responsibilities:

1. Ensure that all procurement is done in accordance with the guidelines

2. Review and approve the annual procurement plan before submission to CF for consolidation and RDE's approval together with the work plan and budget
3. Follow-up on the implementation of the procurement plan and ensure that procurement is initiated timely
4. Review and approve bid documents for open tender before they are advertised
5. Open bids and evaluate procurements over UGX 0.7 mill.
6. Approve evaluations for procurements over UGX 0.7 mill.

The composition of the procurement committee is described in section 2.1. It should, however, be noted that the person that has solicited the quotations can only be part of the procurement committee in an advisory capacity and not be involved in deciding who should be awarded the contract.

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, the IU can procure by direct selection of supplier or provider. In such cases the IU shall, prior to the procurement, obtain a written authorization from the PMA, FMA or any other person who this role may have been delegated to.

Documents used

The following documents are used:

- Requisition for Procurement (see Annex 8)
- Request for Quotations (see Annex 9)
- Companies Invited to Bid (see Annex 10)
- Bids Received (Annex 11)
- Evaluation of Bids (see Annex 12)
- Local Purchase Order (see Annex 13)
- Goods Received Note (see Annex 14)
- Declaration of Impartiality and Confidentiality for Procurement from NURI Standing Lists (Annex 19)
- Declaration of Impartiality and Confidentiality for NURI Open Tender (Annex 20)

8.3 Procurement of Goods

Typical goods to be procured by the IU are:

1. Agricultural inputs (seeds, pesticides)
2. Agricultural tools
3. Office equipment
4. Stationery
5. Fuel

The procedures for the different procurement methods are shown below.

Procedure for procuring goods of a value less than UGX 0.7 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 Coordinator.	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 Accountant.	Coordinator
A Request for Quotation is prepared and sent to a suitable supplier preferably from the standing list.	Accountant
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.	Accountant
The documents are reviewed and the LPO is signed and forwarded to the Accountant.	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.	Accountant
When the goods are received, they are checked and the supplier's delivery note is signed or a goods-received-note is prepared.	Accountant
The goods are handed over to the final user who sign on the delivery note or put in the store and entered in the store's ledger.	Accountant
When the invoice is received it is checked and the copy of the LPO and the delivery note or goods-received-note are attached.	Accountant
From here the relevant payment procedures in Chapter 6 apply.	

Procedure for procuring goods of a value from UGX 0.7 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 Coordinator.	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 Accountant.	Coordinator
A Request for Quotation (RfQ) is prepared and sent to at least 3 suppliers on the standing list. The form Companies Invited to Bid (CIB) is filled in and copies of e-mail invitations or copies of RfQs signed by the suppliers are attached.	Accountant
When the deadline for bids has expired the Bids Received (BR) form is updated with information about who has submitted timely bids. The BR form and the bids are presented at the next meeting the Procurement Committee.	Accountant
The bids are opened and checked. If all suppliers have not responded it is considered whether quotations should be requested again.	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). The EoB is signed by all members of the committee and is returned together with the quotations to the Accountant.	Procurement Committee
A Local Purchase Order (LPO) is prepared and forwarded with the EoB attached to the primary and secondary signatory.	Accountant
The LPO is signed and returned together with the EoB to the Accountant.	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.	Accountant
When the goods are received, they are checked and the supplier's delivery note is signed or a Goods Received Note (GRN) is prepared.	Accountant
The goods are handed over to the final user who also sign on the delivery note or put in the store and entered in the store's ledger.	Accountant
When the invoice is received it is checked and the copy of the LPO, the delivery note or GRN, the EoB, the CIB, the BR and the quotations are attached.	Accountant
From here the relevant payment procedures in Chapter 6 apply.	

Procedure for procuring goods of a value from UGX 50 to 100 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 Coordinator.	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 Accountant.	Coordinator
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 procurement committee.	Accountant
The BD is reviewed and approved. All members should sign on the BD, which is forwarded to the Accountant.	Procurement Committee
The tender is advertised locally (see guidelines in section 8.2). 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.	Accountant
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.	Office Assistant
When the deadline has expired all bids and the BR are presented on the next procurement committee meeting.	Accountant
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 Accountant.	Procurement Committee
A Local Purchase Order (LPO) is prepared and forwarded with the EoB attached to the primary and secondary signatory.	Accountant
The LPO is signed and returned together with the EoB to the Accountant.	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.	Accountant
When the goods are received, they are checked and the supplier's delivery note is signed or a Goods Received Note (GRN) is prepared.	Accountant
The goods are handed over to the final user who also sign on the delivery note or put in the store and entered in the store's ledger.	Accountant
When the invoice is received it is checked and the copy of the LPO, the delivery note or GRN are attached. The other documents from the tender are filed in a separate file.	Accountant
From here the relevant payment procedures in Chapter 6 apply.	

8.4 Procurement of Services

Typical services to be procured by the IU are:

1. Service and repair of vehicles and motorcycles
2. Service and repair of office equipment
3. Training facilities incl. meals
4. Radio talk shows
5. Consultancies

For vehicles and motorcycles 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. In some areas there may only be one while in other areas there may not be any authorised providers in which case a non-authorised provider can be used.

In areas where 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 0.7 to 50 mill. (see section 8.3).

For training facilities incl. meals local 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 0.7 to 50 mill. (see section 8.3) should be used. Where the same type of facilities are needed within a month the quotations can be reused.

The IUs procure consultancy services for their own team building. For this the procurement method for UGX 0.7 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. A consultancy contract should be signed with the consultant. CF has a contract format.

The IUs can also procure consultancy services from knowledge partners. This type of consultancies is normally below 0.7 mill. so Direct Selection can be used. In case this limit is exceeded CF should be contacted.

Community-based training of VSLA groups is also considered to be a consultancy service. The community-based trainers are hired through an open tender that is advertised at the sub-county level.

In case there is a need for procuring other consultancy services CF should be consulted.

8.5 Procurement of Works

Typical works to be procured by the IU are:

1. Construction of office buildings including stores and motorcycle shades
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 IU should consult CF about which procedure to use.

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 (see section 8.3).

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

9.0 Advances Procedures

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

9.1 Individual Advances

Individual advances may be given in the following situations:

- for field activities
- for workshops where allowances etc. are paid out
- for procurement of low value items

The following regulations apply for individual advances:

1. All previous advances must be retired before a new advance can be applied for
2. In a situation where the advance holder can see that the actual expenditure will exceed the advance the Coordinator should be asked for permission before spending.
3. An advance should be retired within 5 working days after the activity has been completed.
4. If the advance is not retired timely the outstanding amount shall be deducted in the salary

The following documents are used:

- General Requisition Form (see Annex 15)
- General Accountability Form (see Annex 16)

Procedure for advance application:

Description	Responsibility
The general Requisition Form is filled in and forwarded with a budget attached to the Accountant	Applicant
It is checked that the applicant has no outstanding advance.	Accountant
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".	Accountant

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 advance retirement:

Description	Responsibility
The General Accountability Form (GAF) is filled in and forwarded with the accountability attached to the Accountant. If expenditure is above the amount advanced, the Expense Claim Form (ECF) is filled and forwarded to the Accountant	Advance holder
The accountability is checked to ensure that it is proper accountability, fully accounted for and that the funds have been used as specified in the application.	Accountant
A journal voucher is prepared and forwarded together with the GAF and the accountability to the primary and secondary signatory. In case of over-expenditure it is checked that it has been approved by the Coordinator and the ECF forwarded together with the other documents	Accountant
The journal voucher and the accountability are checked, approved and returned to the Accountant. In case of over-expenditure the ECF is signed.	Primary and secondary signatory
From here the relevant receipt and 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".	Accountant

9.2 Advances to CF

CF occasionally asks an IU 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.

Accountability

When an IU provides accountability to CF the same requirements that were mentioned under personal imprests apply. In addition to that documentation from the procurement process should be provided (requisition, request for quotations, evaluation of the quotations, LPO and delivery not)

Procedure for handling the IU's advance to CF:

Description	Responsibility
A request including an approved programme and budget is received from CF.	Coordinator
Payments on behalf of CF are made and are posted as an advance to CF.	Accountant, primary and secondary signatory
After completing the activity, the accountability is compiled and forwarded to the Coordinator.	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.	Coordinator
The accountability is reviewed and approved and returned to the IU Coordinator.	Regional Coordinator
The accountability is scanned and sent 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.	Coordinator
When a refund is received it is handled according to the procedures in chapter 5 and is offset against the advance	Accountant

10.0 Transport and Duty Travel

The objective of this chapter is to ensure that transport and duty travel is done in a cost-effective way through proper planning, authorisation, recording and follow-up.

NURI's general guidelines for use of vehicles and motorcycles can be seen in section 8.5 of the NURI Management Manual.

10.1 Motorcycles

All field staff and head office staff who are regularly going to the field are provided with a motorcycle provided they have a valid driving license.

Parking over night

The field-based staff should find a secure place to park their motorcycles overnight in their sub-county. It could be at the local police station etc. If there are no other options it could be parked in their residence.

Staff based at the IU office should always park their motorcycles at the IU office compound

Over the week-end all motorcycles should be parked at the IU office.

In case the IU office does not have sufficient security the IU should liaise with the Regional Coordinator to find a solution.

Use of motorcycles

The motorcycles should only be used for NURI activities as per the weekly work plans.

Each motorcycle is allocated a logbook, which should be kept by the rider. The logbook has the following information:

- Name of driver
- Date and time of journey
- Start and destination of journey
- Mileage on start and end of journey
- Purpose of journey
- Initials of the driver
- Initials of supervisor approving the journey

- Date and quantity of fuel filled

The riders should always log the mileage as per the journeys made and not only once when starting the day and ending the day. For example if according to the weekly plan the AEO is to visit 3 farmer groups per day, the mileages recorded should show the movement from office to farmer group 1, then mileage to farmer group 2, mileage to farmer group 3 and then back to office mileage.

It is the responsibility of the supervisors to ensure that logbooks are kept and verified by the end of the week against the work plan.

The Accountant will do a spot check of the utilisation of each motorcycle at least twice a month. The report is submitted to the Coordinator who should take action on excessive use and high fuel consumption.

Fuelling of motorcycles

The IU should have an arrangement with a reliable service station for fuelling the motorcycles. The quality and availability of fuel should be taken into consideration when selecting the service station.

When a staff member needs fuel, he goes to the Supervisor with a weekly plan for review and approval. Based on this weekly approval the supervisor will allocate the litres to be issued for the week. After the allocation of litres by the supervisor, the Coordinator or delegated staff issue a fuel coupon to the staff member. The fuel coupon has information about the motorcycle's registration number and the quantity of fuel.

The supplier should keep a ledger where each entry should be supported by a fuel coupon and a delivery note. The ledger should have the following information:

- Date of fueling
- Vehicle number
- Voucher number
- Delivery note number
- Rider's name
- Quantity of fuel
- Fuel rate
- Cost of fuel

- Running balance
- Driver's signature
- Mileage at the time of fuelling

Service and repair

Selection of a provider for service and repair is described in section 8.4.

When a motorcycle needs service or repair the user of the motorcycle takes it for inspection at the provider and then fill in a requisition form and forward it to the supervisor for review and approval whereafter it is sent to the Coordinator for approval. The requisition should have the following information:

- Name of rider
- Registration number
- Details of service and/or repair to be done
- Date and cost of service and/or repair
- Space for rider to comment on the quality of the work

The rider then brings the motorcycle and the approved requisition to the service provider. It is the responsibility of the rider to ensure that s/he inspects the motorcycle immediately after the service or repair to confirm that the task has been accomplished to satisfaction. If the work is done to satisfaction, the rider should sign to confirm so. This should be forwarded together with the invoice to the office and followed by the payment procedures.

10.2 Vehicles

If the IU has been provided with a vehicle by CF or use their own vehicle for NURI activities similar procedures as for the motorcycles apply except that it is the Coordinator who is directly responsible for the vehicle.

The following specific guidelines for vehicles apply:

1. Only official drivers of the IU are permitted to drive the vehicle.
2. The driver is only allowed to transport persons or materials for official activities.
3. Seat belts must be worn at all times while driving and it is the responsibility of the driver to ensure that all passengers in the vehicle do the same.

4. Prior to driving the vehicle, the driver is required to check at least the following: tyres, lights, horn, windshield wipers, brakes, loose vehicle parts, and fluid levels. Any problem identified must be corrected before commencement of the journey.
5. Each week an inspection of the vehicle(s) is to be done and any defect reported for repair.
6. Travel after dark should be avoided as it would increase the risks of accident and theft of vehicle.
7. It is the responsibility of the driver to record the movement of the vehicle in the vehicle Log-book on a daily basis and at the beginning and end of every trip. The logbook should be kept in the vehicle at all times for verification.
8. The driver should always have the original copy of their driving permits.
9. Any fines arising out of violation of traffic rules will be the personal responsibility of the driver.

10.3 Duty travel

When IU staff travel outside the IU's area of operation for activities that requires an overnight stay, e.g. for trainings organised by CF, 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

Where lunch or dinner is provided the lunch or dinner allowance are deducted from the DSA.

When travelling for such arrangements public transport should be used and the participants will receive a transport refund that covers the cost of public transport. A list of standard transport refunds for typical journeys will be compiled and maintained by CF. The IUs should assist in compiling the information. If a journey is not on the list of standard transport refunds CF should be contacted.

When IU staff travel out of their sub-county to participate in radio talk shows or other office activities that requires them to stay away for the night a DSA rate of UGX 70,000 is used.

Travelling within a district and staying overnight in a sub-county will only be relevant for districts with very remote sub-counties. The IU Coordinators must agree with the RC which sub-counties / parishes are justified as hard-to-reach. The Coordinator must plan for any payment of this allowance at the start of each quarter, and get sign off by the RC. If not included in the signed plan, the payment cannot be made.

Where possible the allowances should be made available for the recipient via bank or mobile money transfers. Where cash payment cannot be avoided, the total amount payable to a recipient may have to rounded 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.

11.0 Bookkeeping Procedures

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

Bookkeeping is done in the QuickBooks Online. Entry of receipts and payments are described in Chapter 5 and 6. Other transactions are documented on journal vouchers and entered on basis of these. Entry of retirement of advances is described in Chapter 9.

11.1 Daily/weekly Procedures

Description	Responsibility
The transactions are entered in QuickBooks as follows: - The expenses in the Expense option - Income received in the Bank deposit option - Journal entries in Journal option	Accountant
A test report is generated and any errors detected by the system are corrected.	Accountant

11.2 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 12). If any errors are detected they are corrected.	Accountant
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.	Accountant

12.0 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 the IU, the Bank and CF can be explained.

The following documents are used:

- Cash Reconciliation Form (see Annex 17)
- Bank Reconciliation Format (see Annex 18)

12.1 Cash Reconciliation

Description	Responsibility
On the last day of the month the cash in the safe is counted and compared to the balance in the cash book.	Accountant and Delegated Signatory
A cash reconciliation form is filled in and any differences between the counted cash and the cash book balance are investigated and explained. The necessary corrections are made. The reconciliation form is signed.	Accountant and Delegated Signatory
The reconciliation is reviewed by an independent individual and signed off.	Primary Signatory

In addition to the above, surprise cash counts will be carried out at any time of the month by the Coordinator. They will be documented on the same form.

12.2 Bank Reconciliation

Description	Responsibility
In the first week in a new month the bank statement from the previous month is collected from the bank or printed from the online banking system.	Accountant
A bank reconciliation is prepared and any difference between the balances in the accounts of the bank is explained. The reconciliation is signed and forwarded to the primary and secondary signatory.	Accountant
The reconciliation is checked and approved by the primary and secondary signatory.	Primary and secondary signatory
In case of errors in the bank statement the bank is notified.	Accountant

13.0 Assets and Stores Management Procedures

This chapter describes the regulations and guidelines for managing fixed assets and stores. It is based on NURI's general guidelines for asset and stores management in section 8.4 in the NURI Management Manual.

The following documents are used:

- Format for asset register
- Stores ledger
- Delivery notes
- Stores requisition
- Inventory count sheet

13.1 Fixed Assets

Typical assets that the IUs have received from CF or procured with NURI funds are:

- Vehicles
- Motorcycles
- IT equipment e.g. laptops and printers
- Other office equipment, e.g. photocopy machines
- Office furniture
- Solar power installations

Asset Register

Fixed assets with a lifespan of more than a year and a value of at least UGX 500,000 should be entered in the asset register when they are received.

The asset register is maintained by the Accountant in Excel and the following information is captured for each asset:

- Type of asset
- Brand name
- Identification number e.g. serial number
- Date of acquisition
- Value (purchasing price)
- Location
- Condition
- Disposal

- Supplier

The physical existence of the assets should be verified at the end of the financial year by the Accountant and Coordinator who both will sign on a copy of the asset register.

Identification of assets

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. CF will advise the IUs on how to mark the assets and which number system to use.

NURI stickers should be put on vehicles, motorcycles for promotional reasons.

Safeguarding of asset

The guidelines for where to park vehicles and motorcycles in order to reduce the risk of theft are described in section 10.1.

Assets like laptops, desktops, printers, hard drives, cameras etc. should be left in the office at the end of the working day and where possible be stored in filing cabinets etc. that can be locked. If the staff use the equipment outside the office after normal working hours it will be at their own risk and they can be asked to refund the value of the equipment if it is stolen.

The IU offices from where NURI activities are implemented should have the necessary security services.

Damage or loss of any fixed asset has to be reported to the CF. Theft should always be substantiated by a police report.

Ownership, insurance and disposal

Assets that have been procured with NURI funds belong to Danida. As Danida is self-insured the IUs should not insure the assets except for vehicles and motorcycles where third party insurances should be taken out.

At the end of the programme RDE will decide what should happen to the assets. If an asset needs to be disposed off before the end of the programme the IU should contact CF for guidelines.

Fixed assets should not be depreciated.

13.2 Stores

The IU will need a store where they can keep items that are procured for the farmer and VSLA groups, stationery, assets that are not used.

The Accountant is normally in charge of the store and a stores ledger should be kept where all items going in and out of the store should be recorded. The entries are made on basis of delivery notes and store requisitions, which are approved by the Coordinator.

The inventory should be counted by the Accountant and another appointed staff member at the end of each quarter and be compared to the stores ledger. Any differences should be investigated and explained.

When agricultural input is delivered to farmer groups they sign an acknowledgement receipt.

13.3 Security at Office Premises

The general guidelines for security at office premises are described in the NURI Management Manual, Section 8.7.

CF is responsible for procuring security services to the RAUs and for those IPs where it is needed.

14.0 Reporting Procedures

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

The IU prepares monthly reports for their own use and quarterly and annual financial reports that are submitted to CF.

The Accountant also prepares financial overviews to the progress reports.

14.1 Monthly Financial Report

Purpose	To inform about use of funds, financial position and outstanding advances.
Prepared by	Accountant
Sent to	Coordinator
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)

14.2 Quarterly Financial Report

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

7. Budget performance report with explanations for differences
8. List of commitments (manual)

The report is prepared by the Accountant and reviewed by the Coordinator before it is scanned and sent by e-mail to the Finance and Administration Officer in Kampala not later than 15 days after the end of the quarter.

14.3 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:

9. Asset register

The report is prepared by the Accountant and reviewed and signed by the Coordinator before it is scanned and sent by e-mail to the Finance and Administration Officer in Kampala not later than 20 days after the end of year.

15.0 Audit Procedures

The general guidelines for audit of the annual financial statement are described in section 5.5 of the NURI Management Manual.

The IU will be notified by CF about the time schedule for the audit and which documents should be made available for the auditors.

ANNEXES

Annex 1. Holders of the Finance and Administration Manual for NURI Output 1

IUs

1. Coordinator
2. Supervisors
3. Accountant

CF

4. Programme Management Adviser
5. Financial Management Adviser
6. Finance and Administration Officer
7. National Programme Coordinator
8. Regional Coordinators
9. HR Coordinator

RDE

10. Chief Financial Officer
11. Senior Programme Adviser, Agriculture and Rural Development

The manual will also be uploaded to the NURI web-site.

Annex 2. Receipt

**Resilience Agricultural Unit – Kitgum/ Lamwo
RECEIPT**

No.....

Date.....

Received with thanks from.....

.....

the sum of shillings.....

.....

Being payment in respect of

.....

..... Balance.....

Cash/Cheque no:.....

Ushs.

With Thanks

Signature:.....

Annex 4. Cash Payment Voucher

**RESILIENCE AGRICULTURAL UNIT KITGUM/LAMWO
Cash Payment Voucher**

Payee: -----

No:.....

Date:.....

A/C Code	Class Code	DR	CR
2110			

Purpose of payment: Being payment

.....

Amount in figures (Shs):

Amount in words (Shs):

.....

Prepared by: _____

Approved by : _____

Signature _____

Signature _____

Date: _____

Date _____

Authorised by: _____

Received by: _____

Signature _____

Signature: _____

Date _____

Date: _____

Annex 5. Bank Payment Voucher

**RESILIENCE AGRICULTURAL UNIT – Kitgum / Lamwo
BANK PAYMENT VOUCHER**

Payee: -----

No.

Date:

A/C Code	Class Code	DR	CR

Purpose of payment: Being payment

.....

Online Bank Transfer.....

Cheque No:.....

Amount in figures (Shs):

Amount in words (Shs):

.....

Prepared by: _____

Approved by : _____

Signature _____

Signature _____

Date: _____

Date _____

Approved by: _____

Received by: _____

Signature _____

Signature: _____

Date _____

Date: _____

Annex 6. Journal Voucher

Resilience Agricultural Unit – Kitgum/Lamwo

Journal Voucher

No.....

Date.....

Description	Accounts Code	Class code	Debit	Credit
Total				

Prepared by:.....
Accountant

Approved by:.....

Approved by:.....

Title :.....

Title :.....

Annex 7. Expenses Claim Form

Resilience Agricultural Unit – Kitgum/Lamwo

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 8. Requisition for Procurement

Resilience Agricultural Unit (RAU) – Moyo
Northern Uganda Resilience Initiative (NURI)
Plot 6 Vale Lane, Edua Village,
Moyo Town Council



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 9. Request for Quotation

Resilience Agricultural Unit (RAU) – Moyo/Obongi
Northern Uganda Resilience Initiative (NURI)
Plot 6 Vale Lane, Edua village, Moyo Town Council



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.

NURI - Resilience Agricultural Unit (RAU) Moyo/Obongi is implementing Climate Smart Agriculture (CSA) interventions in Moyo district targeting both Refugees and Nationals resulting in to **increased agricultural output of small-scale farmers in Moyo and Obongi district.**

RAU Moyo/Obongi therefore;

Calls for: Quotation Inclusion in standing list

Supply of	
Selection method	
Submission of bid no later than	
Submission of bid by	e-mail to moro.rogers@nuri.ag , copied to stella.kulia@nuri.ag
Write in e-mail subject	
Delivery destination for goods	RAU Moyo/Obongi office located at Plot 6 Vale Lane, Edua village, Moyo Town Council.
Delivery of goods no later than	5 days from date of receipt of LPO
Our physical address	RAU Moyo/Obongi office located at Plot 6 Vale Lane, Edua village, Moyo Town Council.

Bidder may bid for a lesser quantity than indicated below: yes no

Bidder must submit a separate quotation for each lot: yes no

or

Bidder must submit one quotation with one price covering all lots: yes no

The quotation for one lot should contain one price in UGX that must cover all costs, taxes, fees etc for delivery at site.

Specification is as below:

S/N	Item	Specification	Quantity
1			

We may request copies of trading license, certificate of registration, tax clearance certificate and identification and names of authorised signatories for company. If requested, the documentation must be e-mailed with no more than one working days' notice.

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

Annex 10. 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 11. 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 12. 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												
Selected Supplier:												
Justification:												
			1	2	3	4	5					
Date												
Name												
Signature												

Annex 13. Local Purchase Order

Resilience Agricultural Unit (RAU) Adjumani

Northern Uganda Resilience Initiative

Karoko Village,

Adjumani Town Council



LOCAL PURCHASE ORDER

No.	DATE:
------------	--------------

M/s:

Please supply the following goods:

Qty	Particulars	Rate	Amount
TOTAL			

Amount (in words):.....
.....

Prepared by - Signature.....Date.....

Approved by - Signature:Date.....

Approved by - Signature:Date.....

Annex 15. General Requisition Form

RESILIENCE AGRICULTURAL UNIT

General Requisition Form

Date.....

Name of staff making request.....

Designation.....

Activity/ Budget Line.....

Amount of money required.....

Amount in words.....

.....

Purpose for which money is required.....

.....

.....

Signatory

Requester.....

Authorised by:

Approved by:

Title :.....

Title :.....

Date:.....

Date:.....

Annex 16. General Accountability Form

RESILIENCE AGRICULTURAL UNIT

General Accountability Form

Name of Staff.....

Designation.....

Accountability for.....

Budget line.....

Receipts:

<u>Date</u>	Particulars	Amount
.....
.....
.....

Advance taken Date of advance received.....

Total expenses.....

Balance..... Received by.....

Signatory

Accountability presented by.....

Checked by:.....

Approved by.....

Title

Approved by.....

Title

Annex 17. Cash Reconciliation

Resilience Agricultural Unit – Kitgum / Lamwo

Cash Count Reconciliation Statement as at.....

Notes/coins	No.	Amount Ug.shs
50,000		
20,000		
10,000		
5,000		
2,000		
1,000		
500		
200		
100		
50		
Total		

QuickBooks Cash balance

Balance end of month	
-----------------------------	--

Difference to cash	-
---------------------------	---

Prepared by:.....

Accountant

Approved by:.....

Approved by:.....

Title :.....

Title :.....

Annex 18. Bank Reconciliation

Bank Reconciliation Statement

RESILIENCE AGRICULTURAL UNIT – Kitgum / Lamwo
STANBIC BANK ACCOUNT NO:

Bank Statement Reconciliation as at		
-------------------------------------	--	--

Balance per Bank Statement		
----------------------------	--	--

Less: Un-presented checks

Payee	Cheque No.	Date	Amount – UGX

Deposits made but not credited by the Bank

Description	Date	Amount – UGX

Balance per Cash Book		
-----------------------	--	--

Prepared By

Sign

Name/Title

Date

Approved by:

Sign

Name/Title

Date

Approved by:

Sign

Name/Title

Date

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 20. 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: _____