



AIMPO FINANCIAL MANUAL

August, 2019

i) EXECUTIVE SUMMARY

This Policy and Procedures Manual is developed to serve as a Guide to all the members and management of AIMPO (AIMPO) and is hereby commissioned by the Chair Person of AIMPO.

This is to provide guidance to all members and management on how to better manage the financial and administrative affairs and practices and ultimately operate in a safe, efficient and professional manner.

The manual will help all members and management operate with greater proficiency and professionalism and in so doing help them to cope up with an increasingly complex and competitive financial environment.

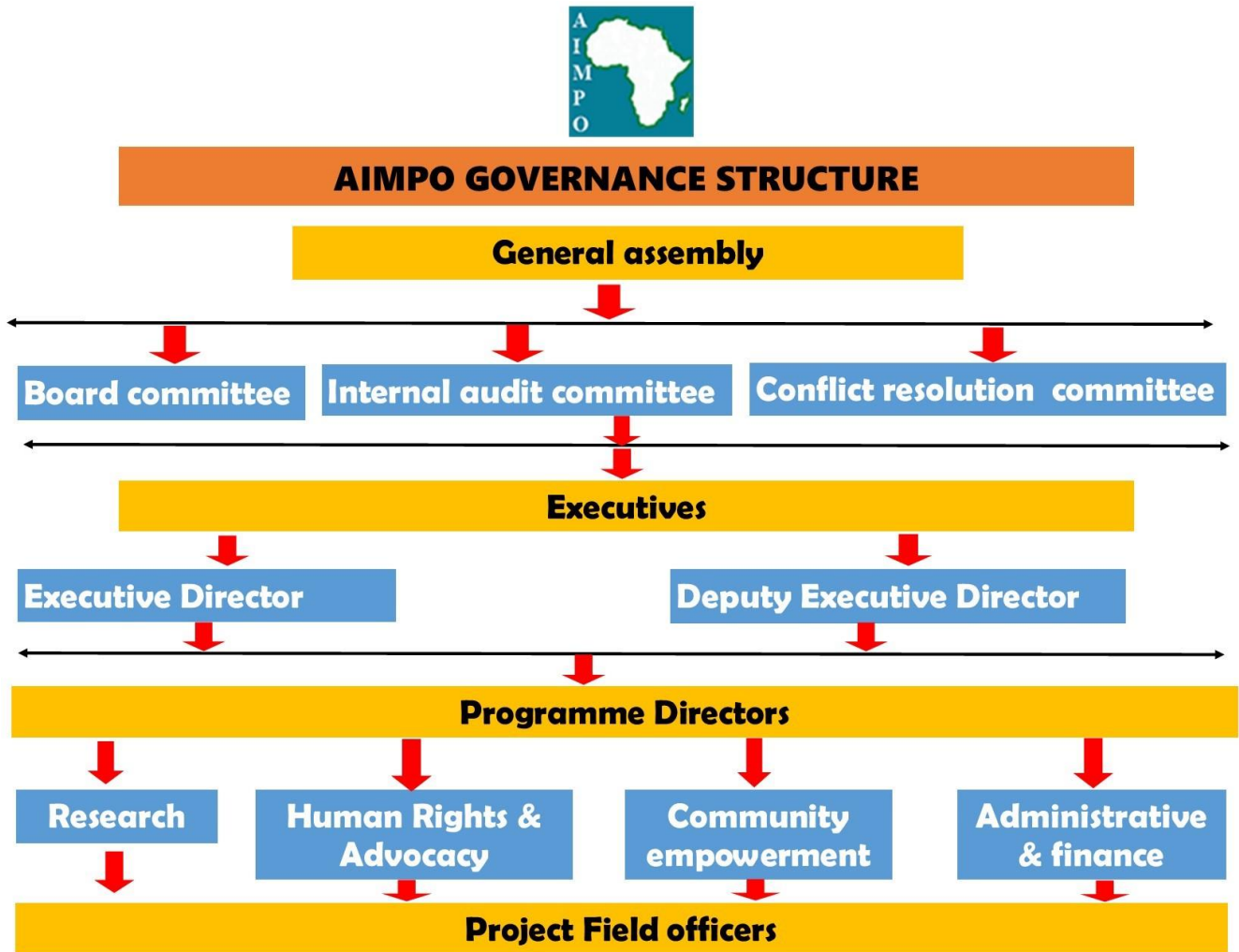
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Executive Director - AIMPO

ii) Acronyms

- AIMPO: AIMPO
- GAAP: Generally Accepted Accounting Practice
- RRA: Rwanda Revenue Authority
- FPPM: Financial Policy and Procedures Manual
- GAAP : Generally Accepted Accounting Principles
- HU: Head of Section
- IT: Income Tax
- PAYE: Pay as you earn taxation
- VAT: Value Added Tax
- GL: General Ledger

iii) AIMPO Organizational structure



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CHAPTER I: INTRODUCTION

A. ORGANIZATION OVERVIEW

I. Organization registration

Established 2001, and registered by Rwanda Governance Board in 2016 with Legal personality number 053/NGO/RGB/2016 and officially published in official Gazette in 2018. The African Initiative for Mankind Progress Organization is nationally-recognized, non-governmental and non-profit organizations that seeks to empower historically Marginalised Communities in Rwanda. Through training and education, and publications, AIMPO supports historically marginalized people, as they strive to maintain their rights such as equal opportunities in education and employment, and to full participation in public life. AIMPO has consultative status with the United Nations Economic and Social Council (ECOSOC).

II. Vision Statement

To advance the cause and integration of marginalized people (i.e. the Indigenous Batwa population) into a society in which all citizens should be equal in terms of political decision-making, economic opportunities, and access to education and healthcare. This will contribute to a decrease in the discrimination against the Indigenous Batwa.

III. ***Our goal*** is to deliver high-impact, cost-effective, and culturally competent capacity-building programs to Historically Marginalized People in our target regions in Rwanda.

IV. ***Our missions*** are to promote the individual and collective rights of HMP; to facilitate sustainable development in Historically Marginalized Communities; and to accelerate the social, political, and economic integration of these communities into Rwandan society.

V. THE TARGET GROUP (AIMPO'S REACH AND BENEFICIARIES)

The Historically Marginalised People estimated between **25,000-36,000** were formally forest dwellers surviving on hunting and gathering activities. The HMP, having no access to land which is the basic production asset to for most Rwandans to be able to generate income that would allow them access to adequate health, education services, have become extremely poor. With introduction of agriculture, both crops and animal farming, and wildlife conservation schemes, the HMP were forced to leave their ancestral forests. In the late 1980s, all remaining forest-dwelling HMP in Rwanda were evicted from Volcanoes National Park, the Nyungwe Forest Reserve, and the Gishwati Forest without being provided compensation or other resources necessary for their subsistence. These forests from which they were evicted were central to their ways of living. Eviction has gone hand-in-hand with severe consequences for their livelihoods, access to food and medicines, and housing. Since it was not possible to embrace agriculture without land, the HMP adopted pottery as their livelihood mechanism, though with challenges of accessing suitable land for such raw materials as clay combined with a declining market for pottery goods as imported plastic and tin options replace them puts this livelihood in jeopardy.

VI. PURPOSE AND STRUCTURE OF THE MANUAL

This manual aims to provide clear and reliable information in a format accessible to staff and stakeholders of the organization. It has three main components: Finance, procurement and Human resources and administration systems. It is intended to be a comprehensive guide and while it may not answer every possible question will provide a starting point for further reference.

This policy is approved by the President after consultation and recommendations from members of Board of Trustees and compliance is mandatory. Procedures and background information is provided as a guide and is recommended as best practice.

VII. MAINTENANCE AND UPDATE

- The Manual will be updated and maintained if need be. Updates will occur as a result of: o changes in policies; o changes in functions in a task and/or structure; o audit recommendation;
- **Decisions from the Board.**

Any suggestions regarding current or new content would be most welcome and should be directed to the Executive Director of AIMPO.

➤ **Organs of AIMPO**

The organs of the Organization are the General Assembly, the Board of Trustees and the Executive Secretariat. The duties and responsibilities of each organ are described here below:

i. GENERAL ASSEMBLY

The attributions reserved for the General Assembly are:

- Adoption and modification of the statutes and the internal rules and regulations;
- Election of the members of the Board of Directors, Board Committees, and the conflict resolution Body.
- Ratify the resignation and revocation of Board of Trustees members
- Admission, suspension or exclusion of a member;
- Approval of the annual reports and accounts;
- Appointing of the External Auditor
- Acceptance of the gifts and legacy; Ø Dissolution of the organization

ii. The Board of Directors/Trustees

In general, the AIMPO Board's role and legal obligation is to oversee the administration (management) of the organization and ensure that the organization fulfills its mission. This is done through monitoring, guiding, and enabling good management.

The board has decision-making powers regarding matters of policy, direction, strategy, and governance of the organization as delegated by the General Assembly.

The following are duties and responsibilities of AIMPO Board of Directors:

- To ensure implementation of the Decisions and recommendations of the General Assembly;
- Formulate key organization's policies and strategic goals, focusing both on near-term and longer-term challenges and opportunities.
- Representing the organization to Government agencies, organizations partners, Donors and the general public.
- Ensure a sound partnership between the organization, government agencies ,the community , donors and other partners/stakeholders;
- Approving AIMPO strategic and action plans;
- Appointment, reward, demotion and dismissal of staff at managerial level including the Executive Director;
- Approve the annual Budget and Reports (Financial & Narrative)
- Authorize major transactions such as unbudgeted expenditure;
- Oversee matters critical to the health of the organization involving fundamental matters such as the viability of its business model, the integrity of its internal systems and controls, and the accuracy of its financial statements.
- Evaluate and assist the management in risk management.
- Steward the resources of the organization for the longer run, not just by carefully reviewing annual budgets and evaluating operations but also by encouraging foresight through several budget cycles, considering investments in light of future evolution, and planning for future capital needs.
- Mentor senior management; provide resources and advices to facilitate the achievement the organization's goals.
- Act as a link between the organization and other development partners seek to support AIMPO activities in an effort to achieve the organizational goals.

iii. Executive Secretariat

The Executive Secretariat is the technical body of AIMPO. It is composed of all the office staff employed at all levels of AIMPO recruited and managed in line with provisions of this manual except where stated otherwise in the funding contract especially for expatriates.

The Executive Secretariat is led by an Executive Director who is responsible for the day-to-day management of AIMPO activities and under guidance and supervision of the Board of Directors/Trustees To carry out these tasks successfully, the Executive Director is assisted by a numbers of managers and staffs.

Duties & Responsibilities of the Executive secretariat

Under the direct supervision of the Chairperson/President and in accordance with the guidelines and decisions of the General Assembly and the Board of Directors/Trustees, the Executive Director has the following responsibilities:

- Ensure that the organization has a long-range strategy which achieves its mission, and toward which it makes consistent and timely progress.
- Provide leadership in developing program, organizational and financial plans with the Board of Trustees and staff, and carry out plans and policies authorized by the board.
- Mobilize funds and other resources from donors in conjunction with the Board of Directors/Trustees;
- Establish sound working relationships and cooperative arrangements with community groups, donors and other organizations (Government agencies, local authorities, other NGOs,.....etc),
- Represent the organization to agencies, organizations, and the general public as delegated by the Board,
- Ensure that the organization's resources (human, financial and other assets) are efficiently managed and in line with relevant laws and regulations;
- Maintain official records and documents, and ensure compliance with relevant laws & regulations,
- Maintain a working knowledge of significant developments and trends in the field.
- Ensure that the board is kept fully informed on the condition of the organization and all important factors influencing it.
- Publicize the activities of the organization, its programs and goals.

- He is responsible for the recruitment, employment, and release of all personnel, both paid staff and volunteers in consultation with the Board & the Senior Management Team
- Be responsible for developing and maintaining sound financial practices.
- Work with the staff, Finance Committee, and the board in preparing a budget and ensure that the organization operates within budget guidelines.
- Perform any other duties deemed necessary by the Board of Directors for the smooth running of AIMPO activities.

CHAPTER II: FINANCIAL MANAGEMENT POLICY & PROCEDURES

The operations in the Finance Section can mainly three main categories namely: Budget preparation and execution, bank reconciliation and preparation of financial statements.

2.1. Budget & treasury management.

The following are the key components of activities in line with budgeting budget preparation, revenues management, expenditures management and petty cash processes as described here below:

2.1.1. Budget preparation process

Purpose

This is to show steps followed in the preparation of the annual budget for AIMPO, specify the deadlines and identify the staff responsible.

Scope of the process

The process involves the preparation of Sections budgets, their consolidation into the master AIMPO budget and its approval by the responsible authority.

Responsibility

The Section has to provide all information required in the budget preparation process and the Finance Manager is responsible for the analysis and preparation of the AIMPO consolidated budget.

2.1.2. Presentation of the budget preparation processes

The AIMPO budget preparation procedures are outlined here below:

- The Head of Finance Section forwards the budget format to all Managers together with a letter requesting them to prepare the budget proposals for their respective section not later than 15th November.
- Sections prepare their budgets based on the available resources and objectives set and submit them to the Head of Finance Section,
- Under the guidance of the Head of Finance Section, the Budget officer examines Section budgets and in case of need for any adjustment, the concerned Section Head is consulted.
- Budget Officer then consolidates Section budgets
- The consolidated budget is then submitted to the Head of Finance for comments not later than 30th November and forward to the Finance Head;
- After comments and approval, the Head of Finance Section presents the draft budget to the Executive Director for approval and presentation in the SMT not later than 15th December
- After incorporating the inputs of the SMT, the Executive Director presents the AIMPO budget to the Board of Trustees not later than 30th December of the current year. The approved budget is then signed by the Executive Director and the Executive Director of Board of Trustees.
- Thereafter, the Budgeting officer under supervision of Head of Finance Section record the budget details into the Financial software,
- The original copy of final budget is kept in the Executive Director's office and the Finance section submits copies of the budget to all Section Heads.

NB: The revised budget preparation is conducted on one month period and must be ready not later than 30th June. Its processes remain the same as those of budget preparation.

2.1.3. Revenue management process

Purpose

This process clearly states the AIMPO revenue management procedures and the staff responsible.

Sources of Funds:

The organization is funded by the donors and well-wishers i.e. corporates, government agencies and other non-government organizations around the world. The members' contributions, gifts, legacies, incentives and internally generated revenues are also another source of funds. The grants are given upon the approval of donors' contract of offer for the funding. The Head of Finance Section, the Executive Director and the Board of trustees are responsible of fundraising and proper management of the funds Grant.

The organization's main source of income is grants received from other non-governmental organizations, and other well-wishers. These grants are specified as specific and nonspecific. Specific/restricted grants are those grants that are given to the organization for a specific purpose. These funds are expended in line with the content of the contract for such funds. Non-specific/unrestricted grants are those funds given to the organization for non-specific expenses. These are expended according to the budget and in line with the organization's mission. Grant contracts or MoU are signed by the AIMPO executive Director or his/her representative.

Internally Generated Income

Cash, surplus to monthly requirements, is efficiently invested. A comprehensive cash management function is performed by the Head of Finances in conjunction with Executive Director to ensure that the optimum return is achieved from day to day cash management. This is done in line with the purpose of facilitating the organization to fulfill its objectives.

2.1.4. Expenditure process

Purpose

Expenditure process indicates the way in which operational expenditures should be made. The process unveils all the procedures involved and the staff responsible.

Scope

The process only concerns the procedures to be observed when making administrative/operational expenses. Operational/administrative expenses are defined here below.

These are expenses / expenditures relating to the daily operations of AIMPO like salaries and wages, procurement of goods and services and other expenses.

Presentation of the Process

Purchase order process

- The process at the level of the Section of Finance starts with the reception by the Budget officer/AIMPO finance manager/Accountant of purchase order request document with all required supporting documents (Contract, minutes of the tender committee, pro-forma invoice...)
- The Budget Officer examines the request file, ensures that the budget for such item is available, signs it and submits it to the Head of Finance Section for verification and transfer to the Executive Director for approval and signature.
- After the Executive Director's signature, the purchase order is sent back to the Administration office to be handed to the supplier with a copy to Finance;
- The Budget officer records such commitment in the software

Notice. The purchase order is processed if all procedures in line with procurement had been observed.

Payment process of services & goods

- After the ordered goods have been supplied, the original purchase order, the invoice, delivery note and the goods received note, all approved by the Human Resources & administration Head in collaboration with the concerned Head of section are forwarded to the Head of Finance Section to process the payments.
- After verification, The Head of Finance Section forwards the file to the budget officer for assessment and further payment procedures.
- Under the supervision of the Head of Finance, the budget officer prepares cheques /payment orders for payment.

- The payment voucher and the prepared cheque is then sent to the Head of Finance Section for approval and signature.
- The prepared cheque / Payment order accompanied by the approved payment voucher and cheque are then forwarded to the Chairperson for authorization and second signature.
- The budget officer makes a copy of the signed cheque for filing and proof of reception, records the expenditure into the finance software and then delivers it to the beneficiary or deposits it to the bank.
- For the amount not exceeding **50.000 Frw**, the payment may be made from the petty cash.
- The payment from petty cash are approved by the Accountant and authorized by the Head of Finance Section. However for any amount above **Rwf 50.000**, the Head of Finance should seek for approval of the Executive Director.

Payments of other expenses

- The concerned staff prepares a funds requests on basis on activities to be carried out and in line with the approved action plan & budget and submit to the Head of section for approval,
- After the approval of the head of section , the funds request is forwarded to finance for verification of availability of the budget and its compliance with the action plan;
- Then the approved request is forwarded to the Executive Director for its authorization;
- Once approved, the request returns back to Finance for payment processes.

Authorized Signatories:

The authorized signatories of AIMPO are:

- The Chairperson and the Head of Finance Section.
- Any cheque/ payment order should bear signatures of the two persons mentioned above;
- In case one of them is not available for any reason, the management will appoint another authorized signatory for specific period.
- For some projects signatories can change depending upon the provision of the funding contract.

2.1.5. Petty cash management process

Purpose

To show how and when petty cash is used in financing AIMPO expenses and the procedures that have to be observed.

Scope of the process

Petty cash management specifically relates to the procedures involved in the requisition and spending of petty cash. The term petty cash is defined here below.

Definition

Petty cash as used in AIMPO means a small amount of money in cash that is used to finance all expenditures not exceeding **200.000 Frw** and any other very urgent operation.

Presentation of petty cash management processes Requisition process Purpose

To show the steps taken when there is need for replenishing the petty cash fund and the person responsible for replenishing arrangements.

Scope

The process concerns the procedures of replenishing the petty cash fund and cash expenditures.

Presentation of the process

- When replenishment is needed, the cashier prepares a request form, signs it and attaches an expenditure report of the previous petty cash then submits it to the Accountant for verification and to the Head of Finance Section for approval.
- The Head of Finance Section examines the petty cash request form and signs it.
- It is then forwarded to the Accountant for preparing a cheque with a payment voucher to accompany the cheque.
- The form signed by the Head of Finance and the prepared payment order are forwarded to Executive Director for payment authorization and second signature,
- The payment order is then transmitted to bank; the payment voucher and a copy of the payment order are filled.
- After cashing the payment order, the cashier retains bank pay-slips for record keeping purposes.

N.B: - The petty cash amount should never exceed two hundred thousand Rwandan francs **(200.000 Frw)**. For District branch offices, the total petty cash should not exceed one hundred Thousand **Frw (100.000Frw)**.

Petty cash expenditure process Presentation of the process

- When the processing of expenditure reaches the Finance Section and does not exceed 50.000Frw; the Accountant fills the petty cash payment voucher and submits it to the Head of Finance Section for approval.
- After approval, the signed form is forwarded to the cashier to effect the payment.
- After payment, the Cashier records the operation into the system and files the form and copy of supporting documents.
- At the end of the day, the cashier edits and prints the petty cash journal, signs it and forwards the journal to the Head of Finance Section for approval and then proceeds to the filing of supporting documents.

Petty cash control and monitoring process

- At the end of every week, not later than Monday of the following week, the cashier makes a report of all expenditures made and submits to the Head of Finance. The expenditures made have to be accompanied with supporting documents.

- At the end of the month, the cashier prepares the petty cash expenditures made by petty cash during the course of the month and submits it to the Head of Finance Section and includes the figures in the expenditure monthly report.
- The Head of Finance Section or a designated accountant, the Internal Auditor should carry surprise cash count at least twice a month.

Prudential requirements in payment

The main objectives of control over payments are to ensure that payments are made only in respect of valid transactions and that they are suitably authorized. The following control procedures will contribute toward attaining these objectives:

- Cheques should be raised only on the basis of authorization, for example a purchase invoice which has been suitably authorized.
- Cheques should be signed by people other than those who approve invoices.
- Cheques should be kept (in a safe) and prepared by staff other than those involved in reconciliation;
- There should be two independent signatories for each cheque;
- Cheques should be restrictively crossed.
- Unused cheques should be kept in a secure place. Blank cheques should never be signed.
- Cheques should be under sequential control and all numbers should be accounted for.
- When cheques have been signed, they should be dispatched immediately.

Budget execution monitoring process

Budget execution monitoring is an exercise intended to assess the implementation of the budgeted expenditures in an effort to establish the necessity of revision.

Responsibility

It is an obligation of all AIMPO section to provide all information required in the monitoring of budget execution as may be requested by Head of Finance.

Presentation of the process

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Based on records made in line with revenues & expenditures of the period, the Budget Officer prepares a budget execution report at the end of every month and submits it to the Head of Finance Section not later than 12th of the following month for review;

After being reviewed, the budget performance report is submitted the Executive Director for approval.

Based on the monthly budget execution reports, in January, the Section of Finance in consultation with other section conducts the budget revision exercise.

- The budget revision report should be ready for presentation in Senior Management Team (SMT) by the Head of Finance by **31st December**
- After approval of the Senior Management Team (SMT), the revised budget is forwarded to the Board of Trustees for approval.
- Following approval, the Budget Officer under the supervision of the Head of Finance Section continues to implement and prepare budget execution reports.

2.2. Bank reconciliation & Preparation of Financial Statements

2.2.1. Bank reconciliation process

Scope of the process

The process is limited to the bank reconciliation procedures. To make the delimitation clear, the term bank reconciliation is defined here below.

Definition

Bank reconciliation is an exercise undertaken to establish whether the financial situation in AIMPO books of accounts, at a given period of time, balances with the situation revealed by bank statements and this is done at least on a monthly basis.

Presentation of the process

- On monthly basis, the Accountant collects a monthly bank statement of AIMPO's bank accounts in different banks which dealing with the organization.
- In different banks the Accountant has online access in different banks which can print the hard copies or saving the soft copies to facilitate in reconciliation bank statement.

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- The Accountant compares the receipts presented and the bank statements for purposes of reconciliation.
- At the end of every month, the financial situation in AIMPO books of accounts is compared to the financial situation as revealed by the bank statements.
- The bank and general accounts reconciliation report is prepared by an Accountant on monthly basis not later than the *10th* of the following month.
- After conducting this form of reconciliation, the responsible Accountant submits a report to the Head of Finance Section for review and consolidation;

Any discrepancies revealed are decisively dealt with and the Head of Finance Section ensures that the source of the discrepancies is identified and remedial measures taken and this has to be done within one month after the reconciliation period.

2.2.2. Financial statements preparation processes

Purpose

To outline the procedures followed in the preparation of financial statements, specify the deadlines and identify the staff responsible.

Scope of the process

This process shows the financial statements preparation procedures, starting from the preparation stage to the final approval by the responsible organ, the Board of Trustees.

Definition

In the context of AIMPO, Financial statements are documents that show AIMPO's financial status and may include; statement of financial position, statement of comprehensive income, statements of cash flow and explanatory notes. Financial statements are prepared on annual basis and should comply with the Generally Accepted Accounting Principles.

Financial reports are produced on a monthly and quarterly basis. Financial reports basically portray the receipts and expenditures during the course of the month/quarter.

Presentation of the process

- The accountants prepare the separate financial statements of each project and must do a consolidated financial statements for the entire institution (AIMPO)

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 - Every month, quarter and semester, accountants prepare a financial report and submit it to the Head of Finance Section for comments,
 - After the comments of the Head of Finance, the report is submitted to the Executive Director and this has to be done before **15th of the month** following the ended quarter/semester
 - At the end of the year, under the supervision of the Head of Finance Section, the accountants prepare the financial statements and submit them to the Executive Director for approval not later than **20th February**.
 - After the inputs of the Executive Director, the financial statements are presented to the Senior Management Team (SMT) not later than **28th February** of the following year.
 - After inputs of the SMT, the final draft is presented to the Board of Trustees by the Executive Director. In order to ascertain the authenticity of financial statements, the Chairman Board of Trustees invites external auditors to audit the financial statements.
- The audited financial statements signed by the Chairman of Board of Trustees and the Auditor are distributed to the stakeholders not later than **April 1**.

CHAPTER VI: INTERNAL AUDIT AND QUALITY ASSURANCE PROCESSES

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve the institution's operations. It helps the institution accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. Quality audits are those reviews carried out to ensure that different operations are carried out in conformity with the institution's set quality standards, policies and procedures in order to ensure proper Management within the institution. Though quality audits are based on the available set up quality standards by the AIMPO its processes and procedures are analogous with the internal audit processes.

6.1. Summary of processes

The audit function has three main processes which are:

- i) Audit planning processes; ii) Auditing process;
- iii) Report writing and Follow-up process.

6.2. Presentation of Internal Audit and Quality Audit Processes

The internal and quality audit processes are presented below as follows:

6.2.1. Audit Planning Process

The activities of the audit are detailed in the action plan which is a document that explains the internal audit work that will be performed the next twelve months (one year). The plan summarizes how the internal audit plans to allocate its resources to the various audit assignments that have been identified for completion in the current year. Terms of reference are prepared at the level of audit assignment planning and are used to facilitate the plan by considering the Auditor, what the assignment should contain and how to decide the scope of each individual assignment clarifying what is to be done at each stage.

Presentation of the Process

- The Auditor identifies the risks in the different internal control systems which guides in programming the frequency of audits under each system;
After identification, the Internal Auditor draft an action plan basing on the current year priorities;

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- The Internal Auditor presents the plan to the Senior Management Team (SMT) for inputs and approval;
- The inputs from Senior Management Team (SMT) are then considered and the final plan is compiled and copies are distributed to all members of Senior Management Team (SMT);
- Following the plan's approval, the Internal Auditor identify the stakeholders in each individual assignment and their interests;
- Internal auditor meet the different stakeholders for more information about the operations under the internal control system with the support of available documentation;
- Terms of references are designed basing on the information acquired from the different sources and then submitted to Head of Sections responsible for the specific system with a copy to the Executive Director;
- After a period of one week the internal auditor meet the Auditees to agree on the terms of references before an audit takes place;
- Where necessary, terms of references are revised incorporating Auditees' comments, where after the review process takes place in a period of not more than one week;
- The Internal Auditor proceeds with preparation of instruments that will guide them during their audit mission (e.g. Questionnaires, audit program etc.).

6.2.2. Auditing Process

The process reveals out the procedures undertaken during performing the actual audit on the transactions of the system.

Presentation of the Process

- The Auditor carry out interviews with the Auditees in order to understand the different processes and different levels on which a particular system operates;
After the interview, the Auditor gathers different documents that are used by the staff in the management of the system e.g. manuals, paperwork and all important information related to the system under review ;

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- The Auditor then determines on a theoretical level what controls should be in place to ensure that the desired goals are achieved (Preventive and Detective controls);
- The Internal Auditor document his/her knowledge of the system depending upon the nature of the system under review through means of narrative description or flow-charting (this should show; processes that have been completed, risks associated, controls put in place by management, and the Auditors' evaluation on how well they believe these controls have been designed);
- Following the documentation of the system, the Auditors undertake different tests to confirm the existence of controls identified during interviews and later compile a summary of the review results.

6.2.3. Report Writing and Follow-up Process

The process aims at revealing the procedures used in communicating the results of internal audit work. The process applies to discussions with Auditees about initial findings, writing the report and follow up of audit recommendations.

Presentation of the Process

The procedures to guide the post audit process are summarized as follows:

- The Internal Auditor discuss their initial findings with the staff responsible for a specified internal control system;
- A draft report is compiled the draft report and submit it to the Auditees (responsible section) with a copy to the Executive Director;
- After a period of one week, a validation meeting is carried out between the Internal Audit and the Auditees to agree on the actions in the draft report;
- Thereafter, a final report is compiled by the Internal Auditor incorporating auditees' comments and then submits it to the Executive Director.

- Basing on the agreed action plan, the Internal Auditor complete a standard form (internal audit recommendations follow-up format) with all the recommendations and send it to the Auditees;
- Within a period of two weeks, the Auditors receive the recommendation forms from the Auditees indicating the implementation status of each and every recommendation.

NOTE: The follow-up of audit recommendations remains a continuous exercise until full implementation and it is the role of internal auditors to re-assess the Auditees' report on a monthly, quarterly and annual basis.

Chapter VII: PROJECTS PLANNING & IMPLEMENTATION

7.1. Research processes

Purpose

The purpose is to provide guidelines to be followed when conducting a research.

Responsibilities

Researchers conduct research in line with the AIMPO mission and objectives and other matters related thereto with a view of developing new projects in the interest of the organization's target group.

The research findings should be evidence based to facilitate advocacy of challenges faced by the community towards policy makers and donors.

7.1.1. . RESEARCH PLANNING

Like any other activity, research needs planning. Research planning involves the following:

- The Research specialist has to identify funding opportunities and then submit them to the program head for approval;
- After being approved by the Program Head, this research is then incorporated in the departmental business plan.
- The Program Head arranges the research activities in the order of priority, putting into consideration the community needs and the probability of success of the projects;
- The Research specialist prepares the budget for the anticipated research activities and submits it to the Programs Head. This forms part of the budget for the departmental business plan that will be approved by the Board.

7.1.2. Plan Implementation

What follows is the Research implementation: the research implementation will be done following the research program. In conducting research, the following procedures have to be respected.

- The Research specialist has to draft the structure of the research to be conducted.

The draft has to be submitted to the program manager for approval.

- After the approval of the draft, the researcher starts the research exercise.
- After conducting research, a research report is drafted and submitted to the Head of programs for inputs.
- After inputs of the Programs Head, the report is submitted to Executive Director and all heads of sections for comments.
- After approval, the proposal is submitted to potential donors and a close follow up made by the researcher & the program head;
- If the proposal has a positive consideration from the donor, then the project is has to be implemented in line with the funding contract.

7.2. Project implementation process

Once the funds granted, the project start its activities and its implementation process will vary depending its nature and the associated contract.

Even if implementation process will differ from a project to another, the following steps should be respected:

- Project staff have to be recruited and trained in compliance with the AIMPO procedures manual except if stated otherwise in the funding contract,
- Project activities are implemented and comply with the policies and regulations of the donor organization.
- Ensure that reports (activity & Financial reports) are timely done and in a format agreed upon with the donor.

N.B. Normally, for some projects, there are specific requirements and AIMPO has to observe them as agreed in the funding contract and its attachments

ANNEXES

Petty Cash Entry Form

Amount :.....

Names _____ of _____ requester:

.....

Position:.....

Project/section:.....

...

Budget

line.....

Purpose of request:

Total Amount in word :.....

.....

Date of entry:.....

Prepared by:

checked by:

Approved by:

(Name and signature):

(Name and signature)

(Name and signature):

Received by:

(Name and signature):

Petty cash payment form

Amount :.....

Name of the

payee:.....
.....

Amount in

word :.....
.....

Purpose :.....
.....

Date of

payment :.....
.....

Prepared by :

checked by :

Approved by :

(Cashier)

(Name and signature)

(Name and signature)

Received by :

Requested by:

Checked by:

Approved by:

ANNEXE VI: FICHE DE STOCK						
<i>Article:</i> -----						
<i>N°</i> :						
<i>Type (specify):</i>						

(Names and position)

(Names and position)

(Names and position)

<i>Date</i>	<i>Description</i>	<i>In</i>	<i>Out</i>	<i>Stock/solde</i>	<i>U P</i>	<i>T C</i>

ANNEX VII: ANNUAL / MONTHLY SALARY ADVANCE REQUEST FORM

Staff names:

DEPARTMENT/Program:

HIRING DATE :

TYPE OF ADVANCE: *Annual Advance or Monthly*

REQUESTED AMOUNT:

APPROVED AMOUNT :

MONTHLY DEDUCTION :

REASON:

.....

.....

.....

.....

Period of reimbursement:.....

Starting from:

End:

In case of termination of employment within AIMPO, I commit myself to pay the remaining amount.

Signature of Applicant Date:

Checked by:

Approved by:

Administration Manager

Executive Director:

Date:

Date: