

**ZOMBO RURAL DEVELOPMENT NETWORK ASSOCIATION (ZORUDENA)**

**FINANCIAL AND MATERIAL POLICY**

**PREPARED BY FINANCE COMMITTEE-ZORUDENA;**

**APPROVED BY BOARD OF DIRECTORS-ZORUDENA**

**CHAIRMAN BOD-ZORUDENA**

**SIGN:**

**DATE:**

**FORE WARD**

ZOMBO RURAL DEVELOPMENT NETWORK ASSOCIATION (ZORUDENA) manual on financial and material resources contain basic principle, policies, and regulations that guide and enhances operation of financial and other material resources in the Association. This manual ensures that financial transactions are carried out in an accountable, transparent, effective and efficient manner. The regulations are meant to provide all stakeholders like the employees, Executive committee, BOD with a clear understanding of the financial operation, protection and control assets, including the roles, powers, rights and responsibilities of ZORUDENA. This is further meant to guide the different stakeholders in the course of making both operational and strategic decisions.

This manual is designed in such a way that it has three parts namely; ZORUDENA financial and other material policy and appendix. It is hoped that ZORUDENA personnel and the stakeholders will find a meaning in this matter and therefore will be able to appreciate and adhere to the comment and principles of this documents.

BOD CHAIRMAN

SIGN; ………………………………………………….

NAME; ………………………………………………….

STAMP;

**FINANCE AND MATERIAL RESOURCE**

**BACKGROUND TO THE MANUEL**

ZORUDENA manual on finance is an operational guide that contain general statement and understanding that regulate and guide the staff, BOD and other stakeholders in the course of making both Operational and strategic decisions. It is a working document that is subjected to periodic amendments. The manual was formulated, discussed and approved by the BOD, Executive committee and the staffs of ZORUDENA on the ……………………

Once again we need to remind ourselves that even after the approval, the policy in place requires a periodic update to cope up with the changing circumstances and also fit in the vital issues that management have captured in the course of its formulation. The review can be done by the BOD in close consultation with the policy experts.

This policy document was developed in line with ZORUDENA article and memorandum of association. Therefore it has a strong correlation with legal instruments of ZORUDENA. It is suggested that further update should reciprocate the contents and concepts of the documents. Any attempt to change this legal document will bear an automatic influence on the structure and content of the club policy documents.

Attached to this document are samples of the balance sheet, income and expenditure statement, cash flow statement, master budget department, capital sanction form, general receipts, cash payment voucher, cheque payment voucher, payment request form, monthly reconciliation form, transport request form ,monthly vehicle report, log book format, good received note, stock taking sheet, sanction transport request form and club structure.

1. **FINANCE AND MATERIAL RESOURCE MANUAL**

**A; ACCOUNTS ACTIVITIES AND INTERNAL CONTRO**

The accounting activities and internal control are required in ZORUDENA for the purpose here indicated.

* Safe guard its operations and assets.
* Prepare and compile financial statement
* Comply with the local and international standards.
* Comply with the rules and regulations.
* Establish the spirit of accountability
* To facilitate and enhance institutional goal achievements.

Such accounting activities shall include all those activities that will enable the finance and the administration departments generate relevant information for ZORUDENA and these are;

* Collecting and recording income and expenditures
* Preparing the financial positions of the club
* Recording and making payments for services and goods purchased
* Recording fixed assets
* Preparing, monitoring budget and work plan
* Preparing and compiling financial statement
* Issuing and controlling inventories

Etc

1. **CASH RECEIPTS AND CREDIT RECEIVED.**
   1. **CUSTODY AND MONEY RECEIVED;**

ZORUDENA will have an accounts assistant to handle all money received and payments. The accounts assistant shall be responsible for the receiving of all the direct payment, cash and maintain records of all money received and direct payments. The amount received needs to be evidenced by the use of accountable documents in the form of receipts and payment vouchers this should be serially numbered and money received must be banked immediately if not spent.

* 1. **CONTROL OF ACCOUNTABLE DOCUMENTS.**

ZORUDENA accountant shall be responsible for the checking of the receipts carbon copy with the cash record and bank Pay in slip and eventually the bank statement should be picked and corrective measure implemented to prevent future occurrences of mistakes. The Finance and Administration manger and the chief Executive officer should take actions on any fraud and report to the executive committee (treasurer)

* 1. **PAYMENT INTO THE BANK.**

In normal circumstances the accountant must bank all cash intact on a daily basis. In emergency situation, the Executive Director and the Head of Finance must approve the use of cash and such transaction must be regularized immediately by the finance and administration manager. It is also expected that because of peculiar circumstances the procedure of cash payment must be made identical, to the procedure for cheque payment.

* 1. **CREDIT FACILITIES;**

Circumstances warrant extension to debtors. A demand note is supposed to be raised and on payment, money should be receipted and accounted for in the same way as cash received. There shall be provision for the bad debts and all the bad debts shall be written off with the full knowledge and the consent of the Executive committee. Situation may arise where liquidity of the club might be low and need for borrowing of cash. The executive committee and finance will sit in a meeting to discuss the purpose of the borrowing as may be presented by the secretariat. The resolution will be used to borrow the money or not, if agreed to borrow then there will be borrowing agreement between the club and the creditor then money expensed in the formal way as the procedure stipulates.

* 1. **PAYMENT FOR THE GOODS AND SERVICES.**

All payments to the out siders must be made by across cheque which must be signed by the two signatories. There should be procedure for the supply, issuing and safe custody of the cheque book. Payment to the outsiders, however shall be done out of the petty cash for only issues clearly included in the imp rest system. All other payment needs to be effected by cheque.

All payment, be it by cheque or petty cash, shall always be done based on approval, authorization and serially numbered payment vouchers. Payments for goods and services are in principle paid on the basis of invoice for goods and services or after the delivery of goods in good order or after satisfactory uses of the services.

* 1. **INVENTORY CONTROL;**

Receipts and storage of goods must be done through accountable documents in form of goods received notes. All receipts must be recorded and entered in goods received notes and stock card immediately on receipts .Goods return notes shall be issued in case the quality of the delivery goods are not accepted due to damage and other factors. The use of consumption of inventory should be done through accountable documents in the form of stock cards and stores requisition notes. In all circumstances, stock is consumed only after the receipt on stock card stores requisition note. In emergency situation the approval of the Chief Executive Officer is sought prior to entering it in accountable documents and entries are regularized immediately the following days.

* 1. **ACQUISITION AND DISPOSAL OF FIXED ASSETS.**

ZORUDENA shall ensure that all purchases and disposal of fixed assets are recorded in the assets register and periodically checked to ensure its availability and functionality. Again all the fixed assets except for land and building shall be engraved for the matter of identification. Regular maintenance schedule should be made in attempt to enhance the proper functioning of all movable assets.

All fixed assets shall be recorded at cost less the cumulative depreciation leading to the net book value. ZORUDENA shall use the straight line method ofdepreciation annually.

The fixed assets shall be depreciated against their cost price at the following rates.

* Building (40 years use full life)2.5% annually
* Furniture’s and office equipments (10 years use full life)10%
* vehicles and cycles (8years use full life)12.5%
* Computers and accessories (4years use full life)25%

ZORUDENA land is not depreciated because it is assumed to have indefinite life.

1. **ZORUDENA LAND AND SPACE.**

Land is defined as a complex system composed of topography, space, soil, minerals and living organism or area of ground use for particular purposes. According to the common law, land is conceived in a way as a space above the ground and everything below it belonging to the owner.

Proper management of ZOURUDA land is prerequisites because land is an important factor of production, and common reserves of financial values that keep on appreciating overtime. Unfortunately many institution do not manage their land as if it is of no such importance because of this attitude land is encroached upon, degraded, grabbed by the neighbors and squatters.

As part of proper management, ZORUDENA is required to do the following.

* Develop guideline regarding the acquisition, management and disposal of the land.
* Fence of the land boundaries
* Monitor land use regularly.
* Develop site plan showing the boundaries and the key features of the land and such a plan should be kept at the site for regular consultations by the management.
* Develop master plan for the organized and planned development to avoid setting up structures for future development.
* Know and document the size of the land in order to determine how much is on use and also avoid land encroachment.
* Survey the land and obtain certificate of title. This will guard against encroachment and protect against illegal claims.
* The responsibilities of the land be given and contained in the job description of the chairman Executive committee and the BOD.
  1. **ZORUDENA BUILDING.**

Building entails important investments because it provides shelter, sources of security, economic production, hefty cost can damage and cause injury. It should be noted that there are many issues that affect building and these include among others. Wind, water, temperature change, earth quakes, vehicles, trees, sound, animals and weather.

The immediate effect due to the above on a building include sinking foundation, cracking of the walls, uneven surface, wrapping walls and roofs, growth of plants on walls, peeling paints and availability of paste.

Because of the importance of building and imminent damages involved, it becomes necessary that ZORUDENA develop a positive management’s attitude to include;

* Routine inspection and reporting of malfunctioning.
* Number all the building and the building parts
* Develop site plan
* Access the compound, the roof, the walls, the ceiling floors, fixtures to ensure prompt repair of damages.
* Take the following messages home, proper maintenance prevents break down, earlier maintenance prevents major breakdown and repair, maintenance is cheaper than renovation measure, break down is very expensive and never successfully done.

1. **. ZORUDENA BUDGET.**
   1. There shall be in existence operational and long term budget for ZORUDENA. There shall be both departmental and master budget and this shall be done in a participatory manner.
   2. The various section/departments in ZORUDENA shall prepare subsidiary budget. The subsidiary budget shall be forwarded to the Finance and administration manager to prepare consolidated budget. This will be forwarded to the Executive committee for assessment for approval and adoption of the master budget. If the budget is not approved at the beginning of the financial year, then all expenditures must be executed cautiously and conservatively until the approval is done.
   3. The Executive Director and the Finance and Administration manager shall ensure that all the budget expenditures are contained within the budget limit except for minimal; The Executive committee must approve any expenditure in excess of 15 % of the master budget amount.
   4. The Finance and Administration manager on a monthly basis assesses the budget performance, In this case comparing the budget with the actual revenue and expenditures. This is to facilitate the management and the Executive committee in decision making.
   5. ZORUDENA management must ensure that the account report is prepared on monthly and quarterly basis. This report shall be presented to the Executive committee in there quarterly meeting before presentation to the BOD.
   6. The finance and administration department with the head ship of the manager must prepare monthly financial statement and present to the Executive committee for the analysis of the financial performance of the association.
   7. ZORUDENA Executive Director shall prepare a narrative report alongside the financial report and present to the Executive committee then to the BOD.
2. **. SPENDING LIMIT**
   1. There shall be approval/spending limit as shown below, it is considered as a serious offence if it exceeds the limit one is mandated.
   2. Expenditure values/limit

* Finance and administration manager 50000…………………..100,000=
* Chief Executive officer 100,000 ………….,,,.300,000=
* Executive committee 300,000=…………..2,000,000=
* Board of directors 2,000,000= and above

1. **IMPREST;**

ZORUDENA shall use an imp rest system to meet the petty payments. The ED and the Finance and administration manager shall arrange for the with drawl of 300000**/=** on monthly basis for the purpose of the imp rest. In case of extra amount needed then the treasurer who is in the Executive committee must be consulted and clear reason for the extra amount is explained, then he or she forwards to the Executive committee during their meeting.

1. **PROCEDURE OF PAYMENT IN ZORUDENA.**

All payment shall be made by the Accounts assistant based on the approval and authorization of the vouchers and are supposed to be recorded immediately in the cash book and the other relevant books. The payment vouchers are based on the request. The payment request can be in two forms; printed invoices from the suppliers and payment request filled in by the staff member.

The management team of ZORUDENA which is composed of the ED, Finance and administration manager, Technical director, will meet once a week to decide which payment request to be considered and honored for payment. The above team needs to be facilitated to perform this vital role by providing them with full list of outstanding payment request and up to date comparison of the budgeted and actual income and expenditure for the period from the beginning of the financial year. The authorization task is levied on the chairman to the executive committee.

1. **CHEQUE PAYMENT;**

A cheque book should be obtained from the bank through a cheque request form. The payee and the amount stated on the cheque must agree with details on all supporting documents. All cheques must be signed by the authorized signatories. After signatories the request form, payment vouchers and all other supporting documents are to be stamped paid. Cheque is then dispatched against the signature of the recipient and or payee.

All accountable documents such as goods received notes; reports letters are all attached to payment vouchers on receipt of the accountability.

Incase payments is split in two or more installments; the original invoice is attached to the payment vouchers for the first installment. The Payment voucher for the later installment will have a photocopy of the supporting documents as evidence to the payment vouchers of the previous payment.

Staff transacting business to the bank will be officially introduced to the bank by the Executive committee. Any staff that goes to the bank for official purpose should carry an authorized letter from the executive committee.

1. **RECONCILIATION OF DEBTORS AND CREDITORS;**

This function is vital when there are many debtors and creditors. The exercises ensure that all outstanding debts and credit are fully stated in the books of accounts and that they agree with the statement of debtors and creditors. The statements are list of all debtors and creditors with the debtors and creditors accounts in the subsidiary ledger. Any disagreements are communicated using correspondences and necessary adjustments entries are passed via journal vouchers.

1. **SUPERVISION;**

Independent or self employed functions are prohibited. The ED, Finance and administration and Executive committee who must asses and approve the activity will oversee all activities in the accounts section.

1. **RESPONSIBILITY**

Every activity in the accounts section will be traceable to a particular individual who is answerable and shoulder responsibilities of the action. Activities performed under orders must be clearly stated so in writing.

1. **CHANGE** **OF** **DUTIES;**

Where there is inadequate personnel in the accounts section, jobs rotation should be encouraged. The same staff must not hold certain jobs for more than two years. Annual leave must be taken dully unless the heads of department of the management express decline in it

1. **ACCOUNTABLE DOCUMENTS**

They are documents in use by the finance and administration department; they are serially numbered and carry the name of ZORUDENA. The serial number shall be known by the finance and administration manager, ED and the Chairman Executive committee only and they will be the only persons that shall give numbers in the event that the new documents are to be printed.

These documents are supposed to be kept in strong room or money safe and exclusively stationary stores and are only used on prescribed requisition order form. It is the finance and administration manager who has authority to sign the order form. These include;

* Receipt for receiving income
* Demand notes, use for recording debtors.
* Payment vouchers for both petty cash and cheque
* Goods return notes; for refusal stocks.
* Stock cards; Recording available stocks
* Store requisition notes; record out going stocks.etc

**OTHER MAIN ACCOUNTING DOCUMENTS INCLUDE;**

* Petty cash book; to record receipts and payments
* Bank book; to record receipts and payment by bank
* Cash analysis book; to record receipts and payments with their debit and credit entries.
* General ledger; Recording the different accounts that exist in the club
* Subsidiary ledgers; recording the debtors and creditors etc

**14.0 SEPERATION OF DUTIES;**

Different person should perform certain duties/responsibilities; these responsibilities where possible should be performed differently. Forexample.

* The responsibilities to authorize/approve can be effected by ED, Chairman Executive committee.
* The in charge stock could do the function of keeping stock
* Handling of ZORUDENA cash can be done by the accounts assistant,
* Preparing the books, vouchers for payment is done by the accounts assistant and the accountant
* Purchasing officer handles expenditures in purchase if the officer is separate.
* Controlling of finances is the role of the finance and the administration manager, ED and the Chairman executive committee
* Control is further done by the internal and external auditors either bi annual and annually.

**INTERNAL AND EXTERNAL AUDIT;**

The finance committee of ZORUDENA shall in writing invite the auditing firm to come and audit the association. In the letter the finance committee together with the ED will specify the conditions under which the auditing is going to be done. This will include

* The terms of reference
* Specific auditing objectives
* The total payment
* The terms of payment

The auditors will need full cooperation of the responsible officers needed for the information such as contained in the files, books, letters and answers to the questions. In all cases the auditors need to produce the auditor’s report and the management letter identifying weaknesses and giving recommendations. The BOD will discuss the report with the auditors and ask management to take actions to avoid future repetitions.

ZORUDENA need an internal auditor to facilitate checks in order to promote the spirit of transparency, integrity and accountability.

The responsibility of preparing and presenting the financial statement to the stake holders is on the Executive committee, and the management team. The management is expected to prepare asset of financial statement to include balance sheet, income and expenditure statement, cash flow statement etc.

1. **CHARTS OF ACCOUNTS;**

Charts of accounts refer to financial transactions and classifications. They are normally indicated with the account numbers consisting of four digits.

All the transactions of ZORUDENA shall be carried out within the charts of accounts. Where new accounts are added then new numbers shall also be given accordingly. It is advisable that changes of new numbers be done at the end of the financial year and not during the year. It is also in order to set the account at the highest level of details to take care of other partners that require their own coding system example if the association lobby for donor funding this requires having another code other than the association code.

* 1. **INCOME**

**ZORUDENA shall get its finances from the following sources**

* Donations
* loan interest etc
* Sales of stickers, huts etc
* Fund raising
* Gain on disposal of assets
* Other incomes
  1. **FIXED ASSETS AND LIABILITIES**
* Land…………………………………………………………………..……………….2000
* Building……………………………………………………………………………….2003
* Computers and accessories………………………………………..…………………2006
* Vehicle ……………………………………………………………………………….2009
* Long term liabilities……………………………………………………….………….2012
* Cash at hand ………………………………………………………….………………2015
* Cash bank balance…………………………………………………….………………2018
* Debtors ……………………………………………………………..…………………2021
* Stores……………………………………………………………….………………….2024
* Creditors……………………………………………………………..………………..2027

**EXPENDITURES CHARTS OF ACCOUNTS**…………..………………………………..3000

Employee cost…………………………………………………………………………………3002

* Staff salaries and wages……………………….………………………………………3004
* Transport allowances………………………………………………………………….3007
* Medical treatment…………………………………………..…………………………3010
* Lunch cost……………………………………………………………………………..3013
* Break tea………………………………………………………..……………………..3016
* Funeral contributions…………………………………………………..……………..3019
* Uniforms and protective wears……………………………………………………….3022
* Workshops and seminars…………………………………..…………………………3025
* Staff training…………………………………………………..………………………3028
* Night and safari allowances…………………………………………….……………..3031
* Entertainment …………………………………………………………………………3034
* Feast and celebrations………………………………………………………….……..3037
  + 1. **SUPPLIES AND SERVICES;**
* Stationeries………………………………………………………..…………………..3040
* Computer photocopying services…………………………………………………….3034
* Cleaning materials…………………………………………...………………………..3037
* Charcoal and food staff……………………………………………………………….3050
* Repairs and maintenance……………………………………….……….…………….3053
* Operation and maintenance of generators…………………………………………….3056
  + 1. **ADMINISTRATIVE COST;**
* Printing and photocopying…………………………………………………………...3059
* Telephone, postage, fax, mails’ charges……………………………………………...3062
* Bank charges ……………………………………………..…………………………..3065
* Advertisement………………………………………………...……………………….3068
* News papers and publication………………………………………………………….3071
* Catering for visitors………………………………………………….………………..3074
* Other administrative cost……………………………………………….…………….3077

**TRANSPORT COST;**

* Fuel and lubricant………………………………….….………………………………3080
* Services and repairs……………………………………………….…………………..3084
* Treys…………………………………………………………………………………..3086
* Spares parts and accessories………………………………………………………….3089
* Insurance and licenses…………………………………………………………………3092
* Hiring of vehicles and transport services……………………….……………………..3095
* Air travels…………………………………………..………………………………….3098

**PROPERTY AND PLANT; (UTILITY)**

* Water …………………………………………………………………………………3101
* Electricity ………………………………………………..……………………………3104
* Rent and rates…………………………………………..……………………………..3107
* Security services………………………………………..……………………………..3110
* Cleaning of compound……………………..………………………………………....3113
* Repairs and upkeep of building……………………………………………………….3116
  + 1. **GOVERNANCE COST;**
* BOD allowance………………………………………………………………………3119
* Committee allowances……………………………………………………………….3122
* Meeting all…………………………………………………………………………….3125
* Legal and audit fee………………………………….…………………………………3128
* Licensing fees ……………………………………………………...…………………3131
* Consultancy services………………………………………………………………….3134
  + 1. **DEPRECIATION**
* Buildings………………………………………………..…………………………….3137
* Equipment…………………………………………………………………………….3140
* Computers and accessories…………………………………………………………..3143
* Vehicles …………………………………………………..…………………………..3147

**NB;** It is a very big offence to use the name of the association to do business minus the consent of the association executive committee. It is upon the executive after discovering such a person or corporate body to take legal proceedings however the association can come into contract with any person or company to do business that must benefit ZORUDENA

**(B) CHAPTER ON TRANSPORT PROCEDURE**

ZORUDENA shall acquire means of transport in terms of vehicles, motorcycles. The ED and the Finance and administration manger and the transport manager shall be the sole officers to manage the operations of the transport means. These functions will consist of the allocation of vehicles and drivers, deciding departure time and keeping the cars ready for the duty with sufficient oil and fuel, proper quality tires, necessary repairs and maintenance, availability of tools and spare parts, proper insurances and licenses.

The issue of vehicles shall be requested by filling in the transport form whose copy shall be kept in a file. There shall be in place a vehicle logbook meant to record all movements of vehicles by the end of the month, the drivers will ensure that all the relevant data are recorded in the log book again, at the end of the month, the accountant will collect all the log book and will match all the trips recorded in the log book, Trips recorded but not requested and or incase of incomplete recording in the log book a report will be made and presented to the finance and administration manager and then discussed with the ED hence present to the Executive committee during their meeting.

**The accountant will prepare monthly report using the following details.**

* Total km driven per vehicle.
* Total liters added per vehicle
* Liters per km per vehicle
* Cost separated according to the chats of accounts per vehicle
* Total cost per km per vehicle

**Summary/ procedure for transport request form.**

* The section in charge makes a request to the transport manager or one in charge
* The transport manager and the finance and administration manger signs drivers and vehicles and informs the head of department
* The drivers fills the log book
* The accountant makes monthly overviews and enters data’s in the computers programs.
* Overviews are printed monthly and given to the ED and the department in charge.

**INTERPRETATION OF THE PROVISION OF THIS POLICY;**

Disagreement on the interpretation of this policy contents will be handled as grievances according to the established procedures.

The BOD of ZORUDENA will handles and rule all disagreements between ZORUDENA employees and management of ZORUDENA that would not be satisfactorily handled through the established grievance procedures.

**MASTER BUDGET FORMAT FOR ZORUDENA.**

**ACTIVITIES /REVENUE A/C CHARTS ITEMS NTY RATE AMOUNT**

**LOCAL REVENUE;**

1. Hire of equipments x x x x x
2. Disposal of assets x x x x x

**SUB TOTAL**

**GRANTS/LOAN**

1. From bank A x x x x x
2. From bank B x x x x x
3. From donor C x x x x x

**SUB TOTAL**

**GRAND TOTAL;**

**EXPENDITURES;**

1. Employee cost x x x x x
2. Administrative x x x x x
3. Professional cost x x x x x
4. Capital exp x x x x x

**GRAND TOTAL** x x x x x

**DIFFERED INCOME;**

**FINANCIAL POSITION**

**BALANCE SHEET FORMAT**

**ASSETS NOTES 2020 2021**

Fixed Assets;

1. Land x x x
2. Equipment x x x
3. Furniture’s x x x

Etc

**TOTAL**

Current Assets

1. Stocks x x x
2. Debtors x x x
3. Cash x x x
4. Bank x x x
5. Prepayment x x x

**TOTAL;**

**TOTAL ASSETS;**

**LIABILITIES;**

1. Creditors x x x
2. Accruals x x x

**TOTAL;**

**EQUITY;**

1. Shares x x x
2. Deferred income; x x x

Etc

**TOTAL LIAB + EQUITY;**

**INCOME AND EXPENDITURES STATEMENT**

**Note Opening bal Current Total Actual Year Bal on Previous**

**On budget budget** **budget** **ended** **budget** **line** **year ended**

Local Income;  x x x x x x

Vehicle hire x x x x x x

Etc

**TOTAL**

Expenditures;

Administrative cost x x x x x x

Employee’s cost x x x x x x

Property plant cost x x x x x x etc

**TOTAL**

**SURPLUS** x x x x x x

**APPROPIATION;**

Dividends; x x x x x x

Investments x x x x x x etc

**TOTAL;** x x x x x x

**NET PROFIT**

**DIFFERED** x x x x x x

**STATEMENT OF FINANCIAL POSITION**

Note forming part of the financial statement

**CASH FLOW STATEMENT FORMAT** 2020 2021

Cash flow from operating activities

Surplus (deficit) for the year x x

Adjustment for capital expenditureqqs x x

Cash flow from operating activities before working capital x x

Decrease (increase) in receivables and prepayment x x

Decrease (increase) in payables and accruals - x - x

Decrease (increase) in deferred x x

Net cash from operating activities x x

Cash flow from investing;

Purchase of property, plant and equipments -x -x

Net cash flow used in investing activities -x -x

Cash flow from financing activities;

Net movement in cash and cash equivalent x x

Cash and cash equivalent at the beginning of the year x x

Cash and cash equivalent at the end of the year x x

**STATEMENT OF FINANCIAL POSITION**

Note forming part of the financial statement 2021

**Statement of changes in accumulated fund 2020 2020 2020**

**Capital Fund Genral Fund Total**

**Shs** **shs** **shs**

x x x

Additions to fixed assets during the year x x x

Depreciation charge for the year x x x

Net (deficit) for the year x x x

Balance as at 01/01/2020 x x x

**STATEMNT OF CHANGES IN ACCUMILATED FUND;**

**Capital Fund Genral Fund Total**

**Shs** **shs** **shs**

Bal b/f x x x

Additions to fixed assets during the year x x x

Depreciation charge for the year x x x

Net (deficit) for the year x x x

Balance as at 01/01/2021 x x x

**STATEMENT OF FINANCIAL POSITION**

Note forming part of the financial statement 2021

**Capital expenditures 2021 2020**

Land x x

Vehicles x x

Computers x x

Etc

**STATEMENT OF FINANCIAL POSITION**

Note forming part of the financial statement 2021

**Property, land and equipment**

Cost Land Building Furniture’s and Fittings Computers & Accessories Total

Shs shs shs shs shs

% % % % %

At 1/1/2021 x x x x x

Acquisition during

The year x x x x x

At 1/1/2021 x+x x+x x+x x+x x+x

At 1/1/2022 x+x x+x x+x x+x x+x

Additions during

The year x x x x x

1/1/2022 x+x+x x+x+x x+x+x x+x+x x+x+x

Depreciation;

Charge for the year

1/1/2021 x x x x x

Charge for the yr

1/1/2022 x x x x x

NET BK V 2022 x+x x+x x+x x+x x+x

NET BK V 2021 x x x x x

**CAPITAL SANCTIONS FORM**

Disposal/purchase……………………………………….date………………………………

Name of the buyer/supplier…………………………………………………………………..

Depreciation of fixed assets…………………………………………………………………..

Amount………………………………………………………………………………………

Amount in words……………………………………………………………………………

Documents attached;

1. Signed capital development plan
2. Proforma invoice from the supplier

Prepared by……………….Title…………………Sign…………………….Date………

Approved by ……………..Title………………….Sign…………………….Date………

Authorized by……………..Title………………...Sign…………….Date……ZORUDENA

**ZOMBO RURAL DEVELOPMENT NETWORK ASSOCIATION (ZORUDENA)**

**P.O.BOX 75, PAIDHA, ZOMBO UGANDA**

**Email.** [**infozoruda@gmail.com**](mailto:infozoruda@gmail.com)

**Website;** [**www.zoruda.org**](http://www.zoruda.org)

**Tel. 0787933159/ 0775745765**

**SOURCE DOCUMENTS FORMAT**

**CASH REQUEST FORM FORMAT**

**THE EXECUTIVE DIRECTOR OR C/MAN BOARD**

DEPARTMENT ;…………………………

DATE……… BANK A/C NO……………………………………

SERIAL NO …………… … CHEQUE NO………………………………………….

PAYEE……………….. BUDGET LINE ITEM………………………………

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| S/NO | DESCRIPTIONS | QUANTITY | RATE | AMOUNT |
|  |  |  |  |  |
|  | TOTAL AMOUNT |  |  |  |

AMOUNT IN WORDS………………………………………………………………………………………………………….

REQUESTED BY VERIFIED BY APPROVED BY AUTHORIZED BY

TITLE………,…………….TITLE…………………………….TITLE……………………..TITLE………………………

NAME …………………….NAME……………………............NAME………………….…NAME……………………..

SIGN……………………….SIGN……………… …………….SIGN……………………....SIGN……………………

DATE…………………….. DATE……………………………. DATE……………………..DATE……………………..

**ZOMBO RURAL DEVELOPMENT NETWORK ASSOCIATION (ZORUDENA)**

**P.O.BOX 75, PAIDHA, ZOMBO UGANDA**

**Email.** [**infozoruda@gmail.com**](mailto:infozoruda@gmail.com)

**Website;** [**www.zoruda.org**](http://www.zoruda.org)

**Tel. 0787933159/ 0775745765**

**CASH PAYMENT VOURCHER FORMAT**

DEPARTMENT;……………………………

DATE…………. ……… BANK A/C NO……………………………CHEQUE NO…………………….

SERIAL NO………………………… DATE ENTERED IN VOTE BOOK………………….SIGN…………………

PAYEE……………………………… BUDGET LINE ITEM………………………………

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| NO | DESCRIPTIONS | QUANTITY | RATE | AMOUNT |
|  |  |  |  |  |
|  | TOTAL AMOUNT |  |  |  |

AMOUNT IN WORDS………………………………………………………………………………………………………………

PREPARED BY APPROVED FOR PAYMENT AUTHORIZED FOR PAYMENT RECEIVED BY

TITLE……………………..TITLE……………………………TITLE………………………………..TITLE…………….

NAME;…………...............NAME…………………………...NAME……………………………….NAME…………….

SIGN……………...............SIGN…………………

DATE…………………...DATE…………………………...DATE…………………………….DATE……………

PASSED FOR PAYMENT TITLE……………………………………..

DATE…………………….. SIGN……………………………………….

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**CHEQUE PAYMENT VOURCHER**

DEPARTMENT;……………………………

DATE…………. ……… BANK A/C NO…………………………………………CHEQUE NO……

SERIAL NO………………………… DATE ENTERED IN VOTE BOOK………………….SIGN…………………

PAYEE……………………………… BUDGET LINE ITEM………………………………

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| NO | DESCRIPTIONS | QUANTITY | RATE | AMOUNT |
|  |  |  |  |  |
|  | TOTAL AMOUNT |  |  |  |

AMOUNT IN WORDS………………………………………………………………………………………………………………

PREPARED BY APPROVED FOR PAYMENT AUTHORIZED FOR PAYMENT RECEIVED BY

TITLE……………………..TITLE………………………TITLE………………………………..TITLE…………….

NAME;…………...............NAME…………………………...NAME……………………………….NAME…………….

SIGN……………...............SIGN…………………

DATE…………………...DATE…………………………...DATE…………………………….DATE……………

PASSED FOR PAYMENT TITLE……………………………………..

DATE…………………….. SIGN………………………………………

**ZOMBO RURAL DEVELOPMENT NETWORK ASSOCITION (ZORUDENA) BANK RECONCILIATION FORMAT**

Account Title……………………………………………………………………….

RECONCILIATION AS AT ……………………………………………………..

Balance as per bank statement………………………………………………..A

Add deposit not yet credited………………………………………………..

Date……………….Details………..cheque no……………….amount………

Sub Total…………………………………………………….……………..B

LESS UNPRESENTED CHEQUES

DATE…………………….Details……………………Cheque………..Amount…

Sub Total……………………………………………………………………C

Balance as per the bank book…………………………………………..D

D=A+B+C

LESS BANK CHARGES/DEDUCTIONS……………………………………

Balance as per bank book……………………………………………………

Balance as per bank statement………………………………………………

**ZOMBO RURAL DEVELOPMENT NETWORK ASSOCITION (ZORUDENA) TRANSPORT REQUEST FORM**

DEPARTMENT………………………………………………

PURPOSEOFTHEJOURNEY ……………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………

DESTINATION……………………………………………………………………………………

NAME OF REQUESTING OFFICER……………………………

VEHICLE/CYCLELICENCE NO…………………………………

PLANNED DATE OF THE JOURNEY………………………….

PLANNED TIME OF DEPARTURE ………………………………

PLANNED DATE OF BEING BACK…………………………

SIGN………………DATE………………………………………

APPROVEDBY…………………………………

NOT APPROVED………………………………

NAME………………………………………NAME………………..

TITLE………………………………………TITLE……………………

SIGN………………………………………SIGN………………………

REASON NOT APPROVED……………………………………………

**ZORUDENA**

**MONTHLY VEHICLE REPORTING FORMAT**

VEHICLE LICENSE NO………………………………………………………..

DRIVER’S NAME……………………………………………………………….

TURN BOY’S NAME………………………………………………………….

TOTAL KM DRIVEN……………………………………………………………

TOTAL FUEL USED……………………………………………………………

TOTAL COST……………………………………………………………………..

TOTAL MELEAGE……………………………………………………………….

CHECKED BY……………………………………………………………………

STORE MANAGER SIGN…………………………………………………..

APROVED BY…………………………………………………………………..

**MONTHLY SECTION FORMAT**

**SECTION………………………………..MONTHLY……………………………**

FUEL KM FIXED PRICE TOTAL COLLECTION

VEHICLE A ………… …………. ……………………. ……………………..

VEHICLEB …………. ………… ………………….. ………………………

TOTAL …………… ………… ………………… ………………………

I do confirm that the transport report for my section for this month is correct.

In charge sign………………………………..date…………………..

Store manager recommends………………………………………………………

**LOG BOOK FORMAT**

DATE…….FUEL……DESTINATION……PURPOSE…KMSTART…..KMEND....TIMEOUT……TIME IN…… ..….SIGN…………………

**ZOMBO RURAL DEVELOPMENT NETWORK ASSOCITION (ZORUDENA)**

**GOODS RECEIVED NOTE DOMESTIC STORE FORMAT**

Number mob…………………………………..page………………….

Date……………………………………………………………………….

Suppliers name’s………………………………………………………….

Invoice/Receipt no………………Date invoice/Receipt……………………

Bank account no………………Bank name………………………………..

Delivered by………………………………………………………………….

Documents attached to GRN…………………………………………………

Item code Item description quantity Total values

……………. ……………………. ………………. …………………

……………. ………………….. …………………. …………………

………….. ……………………. ………………… …………………

TOTAL ……………………. ……………… ………………..

The above goods have been received in good conditions and added to the stock

Store manager name…….……….sign…………....checked by……….………date………….

**ZOMBO RURAL DEVELOPMENT NETWORK ASSOCITION (ZORUDENA)**

**STOCK TAKING SHEET**

Page………………………………………….

Location………………Date………………..

Item description item code stock card physical variances Last entry new entry balance

………………… ……………. …………. ………….. …………… …………..

Prepared by…………… Verified by…………………Acknowledged by…………………..

Sign…………………… .. sign……… ………………. sign…………………………….

date……… ……………. Date………… ……………… date………..............................

**STOCK CARD FOR EACH ITEM**

No Item description date qnty stock in stock out balance sign

…. …………………… ……. ……….. ……………… ……… ……. ………

TOTAL;

**THE ADNINISTRATIVE STRUCTURE OF ZORUDENA**

**A.G.M**

**PROJECT OFFICER LEGAL & POLICY FRAME WORK**

**B.O.D**

**Human Resource Com**

**Finance committee**

**TEAM LEADER OR E/D**

**Resource Mob Com**

PROGRAMME MANAGER

HUMAN RESOURCE MANAGER

FINANCE MANAGER

**PROGRAMM MNGER**

Project coordinator

Sustainable

Livelihood

Project coordinators

Social sector

Store manager

Accountants

Administrative

Secretary

L & S

Support staffs