PREFACE

The principal objective of this manual is to provide uniform financial and accounting policies and procedures for CDMD. As a non-government organization, CDMD raises funds to finance its proposed activities. We aim at using best of the scarce resources that are entrusted to us. We are faithful to the purpose for which those resources are given and manage them in manner that brings maximum benefit to target beneficiaries.

This Finance Manual contains of 10 chapters including (1) Introduction; (2) Bank account and Signatories; (3) Finance Control; (4) Personal Integrity Issues; (5) Level of Authority; (6) Purchasing; (7) Payment; (8) Cash Disbursement Procedures; (9) Funds Receipt Procedures; and (10) Disposal of Assets. This finance manual will be translated into Khmer language; both Khmer and English version are equal in value. In case of dispute the Khmer version will be prevailed.

This manual deals about the financial policies and procedures of CDMD, which serves as a guide not only for accounting staff operation but to all CDMD staffs as a whole. These will guide staff on various rules on the proper management of assets, proper accounting treatment, and proper recording of these transactions to the appropriate account titles and account code.

Once an employee is appointed and contracted, s/he is expected to observe and follow this Finance Manual. Each employee is encouraged in seeking clarification regarding any policies which is not understood from the Management Committee member of CDMD.

This revised Finance Manual is valid from the date signed of Chairperson of the board based on discussion and approval in a board meeting on May 1, 2009.

Signature

Mr. Ngy San
Board Chairperson

Date: June 23, 2009
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I. INTRODUCTION

The principal objective of this manual is to provide uniform financial and accounting policies and procedures for CDMD. CDMD raises funds to finance its proposed activities. We aim for the best use of the scarce resources that are entrusted to us. We are faithful to the purpose for which those resources are given and manage them in manner that brings maximum benefit to target beneficiaries.

This manual deals about the financial policies and procedures of CDMD, which serves as a guide not only for accounting staff operation but to all CDMD staffs as a whole. These will guide staff on various rules on the proper management of assets, proper accounting treatment, and proper recording of these transactions to the appropriate account titles and account code.

Through proper observation with these rules would result to more accurate financial reports and other reports for information to the management of governing board, Management committee, Auditors, Donors, and other stakeholders. Proper implementation and control of these rules would help in the smooth operation of CDMD.

This manual will need updating and revising to reflect to actual work and to ensure the effectiveness of CDMD operation with approval of CDMD board.

II. BANK ACCOUNT AND SIGNATORIES

Bank accounts are to be operated under the name of CDMD and account signatories need to be approved by the board.

Two of the three signatories are required for any funds withdrawal from the bank account. The levels of signing authority have been identified by CDMD board, Executive Director, Board Chairperson or Treasurer. The Board should approve any changes in the existing signatories arising from resignations or transfers.

III. FINANCE CONTROL

1. Internal Finance Control

Executive Director of CDMD with assistance of the Finance/Admin Coordinator is responsible for establishing a good system of internal finance control and making CDMD’s staff understand them clearly. CDMD’s Finance/Admin Coordinator has the responsibilities to ensure that systems are carried out smoothly and the below points are follow:

- **Proper procedures for authorization**
  
  Authorization is required before any transaction is made *(See Cash Disbursement and Cash Receipt procedure or other relevant procedures).*
• Adequate documents and records
Forms are simple in layout, easily understood and completed (see appendices) with the supporting documentations and transaction description.

• Proper procedures for record keeping
Keeping daily records of incoming and outgoing cash to find out how much balance is available. The balance in the book must equal the balance in the box. Acceptable explanation is required for any differences.

• Petty cash management and control
Minimum petty cash for the daily operation of the office is 150.00USD and the maximum is 500.00USD. Office Assistant PP and Finance/Admin Assistant Takeo are responsible for this cash. At the end of each working day, Office Assistant PP and Finance/Admin Assistant Takeo have to count and check the actual cash against the incoming/outgoing cash records and the cash available in hand. Office Assistant PP and Finance/Admin Assistant Takeo cannot withdraw the cash without the requisition approval.

• Operation Fund management and control
OPF is the approved fund for any expenditure in the month which is equal or greater than 50.00USD. Where the bank is not accessible, based on the approved Request for Transfer of Fund (Appendix 9) the withdrawal of this fund will be made from the bank which is not greater than 5,000.00USD each time. The minimum of OPF for daily operation is 1,000.00USD. At the end of each working day, the Finance/Admin Assistant who is responsible this cash has to count and check the actual cash against the incoming/outgoing cash records and cash available in hand. Finance/Admin Assistant cannot withdraw this cash without the Requisition approval.

• Safe management and control
All cash incomes that received from the contribution of the client or any other individual to CDMD have to deposit into Safe (in Wat Sarawon); this refers to Article 9: Fund Receipt Procedures. At the middle and ending of each month, the Finance/Admin Assistant has to count and check the actual cash against the incoming/outgoing cash records and cash available in Safe. The Finance/Admin Assistant who is responsible for this Safe cannot withdraw the cash without the Request for Transfer of Fund (Appendix 9) approval.

• Bank account management
Monthly bank statement must be kept and bank reconciliation must be prepared in the first week of the following month.

Submit bank reconciliation report to Executive Director for acknowledgement before the 10th of every month.
Inventory management
Office doors are locked by the last person to leave CDMD Office. All materials and equipments are not allowed to be used out of the working hours. At the end of each working day all lights, fans, air conditioners and electrical equipments must be switched off and unplugged.

Any equipments or materials provided by CDMD has to be handled with maximum care and returned to CDMD at the termination of the contract.

All equipments and materials of CDMD are tagged and recorded into Inventory List and updated by the Finance/admin assistant after items were bought. At least one in every semester, the updated list will be printed for responsible staff to sign. CDMD’s staff must report and explain in writing about any CDMD assets under his/ her responsibility that are damaged or lost to Finance/admin Coordinator who will evaluate and recommends approval thereof by Executive Director. Finance/admin Assistant keeps the records of those damaged or lost assets and delete from the Inventory List after the acceptation and signature by Executive Director.

Independent checks on performance
On the spot cash count of fund will be conducted once a month, plus other random checks without the announcement. The Executive Director and the Management Committee review bi-monthly financial report.

Segregation of duties
As much as possible, the staff that approving for expenses is different from staff that handling money or different from staff doing payment.

Competent staff with clear lines of authority and responsibility
Staff members are trained to do their job and have clear job descriptions and authority limits.

2. External Finance Control
Treasurer of board will monitor budget implementation and financial procedures, review semester financial report, and recommendation to the full board meeting.

The fiscal period of CDMD will be from 1 January to 31 December. An external auditing will be conducted by an independent audit company every year.
IV. PERSONAL INTEGRITY ISSUES

1. Commissions, Gifts and Bribes
In performing duties, CDMD’s staffs may face situations where clients, suppliers, or contractors offer commissions, gifts or bribes. CDMD pays a salary to staff as payment for their work; the acceptance of such additional payment is not permitted.

- **Commissions**
  A commission is a percentage of a sale (or contract price) paid by the suppliers or contractors to a person facilitating the transaction. It also may involve the improper changing of price on receipts or invoices to amounts higher than what actually paid.

  CDMD’s staff is not permitted to personally accept and keep the commission from suppliers or contractor of CDMD. When commission is offered, staff must:
  - Ask the seller to discount the commission amount off the total price of the goods or services. Staff should make a note of this on the receipt or invoice.
  - Or return the cash directly to finance if commission is given by cash.

- **Gifts**
  A gift or gratuity (gifts of money) is a gesture of friendship or appreciation towards CDMD or its staff. However, gifts or gratuity given to influence a CDMD staff’s decision is considered as a bribe. It is important to understand the reason for the gift.

  Since staff is paid a salary by the CDMD, the asking or acceptance of gifts or money is not permitted.

- **Bribes**
  Bribery is to pay or receive money or gifts in exchange for favors or special treatment or consideration. Bribes are given to influence a staff’s decision in favor of the giver of the bribe. Receiving bribe is strictly prohibited in CDMD.

  Asking or accepting gratuity commissions or bribes for personal gain may result in immediate termination of employment (see Internal Regulation of CDMD under termination/misconduct).

  All staffs of CDMD must demonstrate integrity, honesty and transparency in their work.

2. Personal Gain
All staffs of CDMD are expected to be transparent, honest and open about transactions. Where there is any personal benefit to the staff member or the staff’s family, staff should declare this to Executive Director before s/he approves the transaction.
3. Stealing of assets by staff
Where a staff is found guilty of stealing, the staff will have his/her contract terminated without notice and without compensation. (See Internal Regulation of CDMD under termination/misconduct).

V. LEVELS OF AUTHORITY

1. Governing Board
Governing Board approves the CDMD budget. Board also approves the signatories of the bank accounts. The signatories are normally the Executive Director and Chairperson or Treasurer of the board. Two signatures are required on a fund withdrawal from the bank.

2. Executive Director
Executive Director approves all payment and assigns senior staff of CDMD to endorse payment within budget (see Cash Disbursement Procedure). Executive Director may also make minor changes to the budget to ensure the smooth continuation of approved activities, the total budget divided to each project is not changed. For any changes of the provided budget, the Executive Director has to submit for approval from the board and consult with the donor.

VI. PURCHASING
All purchase requests, purchase orders, quotations, invoices and expenses receipts are to be nominated in US dollar.

Where the nature of expenses is shown on the invoice in Khmer, a brief description in English is needed.

1. Quotations
- Purchasing is the responsibility of the administration staff. However, the project staff can assist in the obtaining of quotes provided all proper procedures are followed.
- When item costs less than 50.00USD, the formal documentation of quotes is not required. However, the best value for money should still be sought, through obtaining quotations and bargaining.
- When item costs between 50.00USD to less than 500.00USD, at least three quotations are required.
- When item costs equal or greater than 500.00USD, three quotations are required and recommended to form a purchasing committee which consists of Finance/admin
Coordinator and the responsible project staff, to ensure the validity and quality of the items purchased.

- In case where getting three quotations is not feasible (e.g. only one or two supplies available), a written note should be attached to the quotes explaining why other quotes were not possible.

- In some cases, suppliers will not give a written quote; hence an “Internal Quotation Form” (Appendix 1) should be used to describe quotation date, Description, Quantity, unit price and total price of item being quoted.

- In some situations, the lowest quoted price may not always be the BEST decision (poor quality). If the lowest price is not chosen, then the reason should be explained clearly in writing and filed with the other supporting documents.

- Two months is the normal “life” of a quote. After that time, new quotes should be sought as prices may have changed. However, regular supplies may be subject to annual quotations, as mentioned below.

- Quotations for regular supplies: where the regular supplies are purchased (e.g. office supplies, photocopying, catering services) three quotations should be obtained at least once a year. The approved quotation will then remain valid for a period of one year, unless information comes to light that best value for money is not being achieved, in which case new quotations must be sought.

- Executive Director may order spot checks on quotations at various times throughout the year to ensure that the responsible staff is properly performing their duty of obtaining the best value for money.

2. Purchasing Procedures

- **Requisition Slip**
  Requisition Slip (Appendix 2) must be prepared by requesting unit at least two weeks before intended or needed use and submit to person authorized and forward to Executive Director for approval. In the request, requesting unit must be clearly specified the quantity and description of each item where possible (e.g. brand, model, type, color, size, dimensions, etc.), and presenting a sample, when necessary.

  In urgent case only, the requisition can be made by verbal. But still the requested staff must submit the requisition slip at a later date.
• **Purchase Order**

Purchase Order (Appendix 3) is used for item purchasing cost equal or greater than 100.00 USD as the formal order of the CDMD to purchase goods or services from outside suppliers.

a. The PO should be completed by the Administration assistant in duplicate based on the purchase requisition with duly approved of Executive Director before any payment is approved.

b. The PO will contain name, address of supplier, delivery address, full detail of goods or services to be provided, and where applicable the required warranty period.

c. Supplier must sign the PO to agree with conditions that stipulated especially with delivery date, quality of good, place of delivery, fines if not met the conditions or requirements.

• **Receiving Report**

Finance/Admin Assistant will be responsible for receiving goods and follow the issue of a Purchase Order and that purchase invoice is received from the suppliers.

Finance/Admin Assistant must prepare a Goods Receiving Report (Appendix 4) confirming the quantity and condition of goods received.

**VII. PAYMENT**

1. **Supporting Document**

After the transaction, the supporting documents are needed to all expenditures and they refer to all written evidences to show that the CDMD funds have been used properly and transparently. The supporting documents should be easily understood by others, such as the Auditor or an outsider.

All receipts and invoices have to be submitted in the original, which are expected to show:

- Date
- Description of expense/item in Khmer or English
- Quantity
- Unit price and total price
- Name, address and signature of the seller and receiver of payment.
- Name, position and signature of buyer.

Changing, deleting or rubbing of any part of the number in the invoice is not accepted (in case of unavoidable, change can be made with proof signed and reasonable explanation).

2. **Internal Form**

In case of the receipt is not offered from the supplier regards staff allowance expenses, therefore, the internal form will be used to describe the staff allowance expense such as
the Transportation Allowance Form (Appendix 5), Food Allowance Form (Appendix 6), and Accommodation Allowance Form (Appendix 7).

The Overtime Compensation Form (Appendix 8) is used for the guard who worked overtime. The requested staff should fill out the form and submit for checking from the line manager then recommend for approval from Executive Director before the money is released.

3. Evidence of Exchange Rate
Exchange from one currency to another should be supported by a receipt from the bank or moneychanger. As much as is feasible, payments should be made in the same currency as the submitted receipts. Where the currency is different, evidence of the current exchange rate should be given.

4. Reimbursement
Unless agreed beforehand, CDMD staffs are not encouraged to use their own money for prepayment of goods or services for CDMD activities and later on claim for reimbursement. Staff should not make their own decision to purchase items and then expect to be reimbursed as a matter of right. Executive Director can refuse the claim for reimbursement where this has occurred and is of the view that the expenditure is not justified.

However, reimbursement may be necessary for small expenses where direct payment is not possible (paying transportation, food, and medical expenses for staff and their families or subsidy poor patient when necessary).

The required supporting documents for claiming reimbursement are as specified for all payments above.

VIII. CASH DISBURSEMENT PROCEDURES

On the 25th of each month, Request for Transfer of Fund (Appendix 9) will be prepared in triplicate by:
CBR Supervisor specifies the expected disbursement for the following month according to the approved budget. This Request is forwarded to the CBR Coordinator who evaluates and recommends approval thereof by the Executive Director.

Finance/Admin Assistant (Appendix 9) specifies the expected disbursements (accounts and amounts) for the following month are listed such as utilities expenses; transportation fee, tax salary and benefit for staff, and purchasing of office material/equipment are listed therein. To this total is added some amount for contingency fund and replenishment of petty cash. This Request is forwarded to the Finance/Admin Coordinator who will evaluate and recommends approval thereof by the Executive Director.
Executive Director reviews and approves the Request for Transfer of Funds.

Upon its approval by Executive Director of the Request for Transfer of Funds, Finance/Admin Coordinator prepares the Transfer Voucher (Appendix 10) and attaches the original of the Request for Transfer of Funds. CBR Coordinator or Finance/Admin Coordinator keeps the duplicate of Request for Transfer of Funds while the triplicate becomes the file copy of Finance/Admin Assistant.

Finance/Admin Coordinator prepares Withdrawal Slip and/or Money Transfer, and then submits to Executive Director and Chairperson or Treasurer of board for signatories to withdraw and/or transfer the amount approved from the bank account.

A Requisition Slip (Appendix 2) is filled out for every disbursement of cash. The requisition is checked by CBR Supervisor or CBR Coordinator or Finance/Admin Coordinator and approved by Executive Director. The amount less than 50.00USD can be advanced by requesting party after checked by the line manager.

1. Petty Cash Fund Disbursement

All approved disbursements for amounts below Fifty US Dollar (50.00USD) are paid from the Petty Cash Fund.

Upon release of the approved amount, the PCF custodian signs and notes the amount released and the recipient signs “Received By”. The PCF custodian keeps the Requisition Slip as part of the cash count until accounting of the amount released has been received from the recipient.

Within two days from the receipt of the money, the recipient presents his accounting by submitting proofs of the expenditure (invoice, receipt, etc.) and returning to the PCF custodian any unused amount. The expenditure make by the field worker can delay until two weeks from the receipt of money.

The PCF custodian prepares a pre-numbered Petty Cash Voucher (Appendix 11) for every accounted Requisition Slip; a stamp PAID on the Requisition Slip and all supporting documents and attaches the documents in support of the cash spent. Other information filled on the Requisition Slip is filled up as a form of cross-reference. Completed requisition slips that have been transferred to a Petty Cash Voucher are attached to the corresponding Petty Cash Voucher with other supporting documents and all are stamped PAID with the number and date of Petty Cash Voucher.

The PCF custodian prepares the Petty Cash Fund Replenishment Summary (Appendix 12) before the end of each month and submits this together with the supporting Petty Cash Vouchers to the Finance/Admin Coordinator for checking.
When the Petty Cash Vouchers total approximately 70% of the Petty Cash Fund maximum limit, or every Friday, which ever comes first, the Petty Cash Custodian submits the Petty Cash Fund Replenishment Summary and the supporting Petty Cash Vouchers to the Finance/Admin Coordinator who checks the PCF transactions prior to replenishment.

After the satisfactory verification, the Finance/Admin Assistant prepares a Payment Voucher (Appendix 13) to replenish the Petty Cash Fund. To this Payment Voucher are attached one copy of the Petty Cash Fund Replenishment Summary and all supporting PCVs that have been stamped PAID with the number and date of the Payment Voucher.

Executive Director reviews and approves the Payment Voucher and the amount of the replenishment is taken from the Operating Fund.

The PCF Custodian keeps a file copy of the Petty Cash Fund Replenishment Summary subject to a monthly audit by the Finance/Admin Coordinator who also conducts on the spot cash count of the fund.

2. Operating Fund Disbursement
All requests approved disbursements for amounts of Fifty US Dollars (50.00USD) or more are paid from the Operating Fund.

For those requisitions that are final in amount and are part of the previously approved Request for Transfer of Funds, the Finance/Admin Assistant releases the money to the payee who signs the RECEIVED BY portion and Finance/Admin Assistant prepares a Payment Voucher (Appendix 13) and sings checking by Finance/Admin Coordinator. All supporting documents and the pertinent requisition slip are stamped PAID with the number and date of the Payment Voucher and attached thereto.

Since this disbursement has been previously approved on the RTF, the signature of the Executive Director on the Payment Voucher can be secured prior to recording on the Operation Fund Cash Disbursements Summary (Appendix 14).

For those cases where the requested amount is only an estimate, or when the invoice / bill / receipt is not yet ready, or the request is not part of the previously approved Request for Transfer of Funds, the go-signal of the Executive Director is sought before the Finance/Admin Assistant releases the money.

Finance/Admin Assistant notes the amount of money released and keeps the Requisition Slip as part of the cash count until the final bill or accounting is received from the paying party.

When the invoice / bill / receipt is presented after the money has been paid or spent, and the unused sum has been returned to the Finance/Admin assistant, then prepares the Payment Voucher in its final amount. The Finance/Admin Assistant fills in the cross-
references in the Requisition Slip (Amount Used/Accounted for and PV No.). The Requisition Slip shall be part of the supporting documents that will then be stamped PAID with the date and number of the Payment Voucher and attached to the covering Payment Voucher.

Finance/Admin Coordinator checks the accuracy (including approval by Executive Director) of all the accomplished Payment Vouchers and supporting papers before recording in the Cash Disbursements Book, after which the Payment Voucher is stamped POSTED.

IX. FUNDS RECEIPT PROCEDURES

1. Funds Receipt from Donors
   When cash is deposited to the bank account, deposit slip or credit advice should be received and kept. Bank Receipts Voucher (Appendix 15) should be completed for amount deposited and forwarded together with deposit slip. Any deposit into bank account should be recorded in Bank Controls Report (Appendix 16).

2. Funds Receipt from Clients and Other contributors
   Field Worker prepares in triplicate a pre-numbered Client's Receipt (Appendix 17) for all cash received from the clients/patients for:
   - Income-generating project loans from the CBR Revolving Fund
   - Client's participation for services provided
   - Other participation
     The original is immediately issued to the client and Field Worker keeps a notebook record of the pertinent information.

   Every two weeks or more often as needed, Field Worker prepares a Report of Collections (Appendix 18) in triplicate and attaches the second copy of Client's Receipts in support thereof. The Cash Count Reconciliation Form (Appendix 19) is also accomplished in triplicate. These two forms are then submitted with the cash collection to the Office Assistant PP or Finance/Admin Assistant Takeo.

   Upon receipt of each Field Worker's Report of Collections with cash, the Office Assistant PP or Finance/Admin Assistant Takeo checks/witnesses the cash count and signs "RECEIVED BY", then submit to the Finance/Admin Assistant PP for further checks and signs "CHECKED BY" on the Cash Count Reconciliation Form.

   One copy of the Cash Count Reconciliation Form of each Field Worker and the cash corresponding thereto are sealed together and kept intact in the Collections Cash Box that is deposited in the Office safe until the Transmittal of Income report is ready for submission. The second copy of the Report of Collections is submitted to the CBR Supervisor.
while the second copy of the Cash Count Reconciliation is retained by Finance/Admin Assistant. The triplicates of both forms are the file copies of the Field Worker concerned.

CBR Supervisor checks the Report of Collections of each Field Worker against the duplicate/stub copies of the Client's Receipt and posts the information to the Field Workers' Ledgers.

Three copies of the Transmittal of Collections (Appendix 20A/B) to summarize the receipts from all the field workers are prepared in two parts based on the checked Report of Collections and the Cash Count Reconciliation. CBR Supervisor is responsible for the Transmittal Summary of Income portion (Appendix 20A) while the Office Assistant PP or Finance/Admin Assistant Takeo fills in the Cash Count Summary portion (Appendix 20B).

This is submitted within the week to the CBR Coordinator who checks the Transmittal Summary of Income portion against the originals of all the Field Workers' Report of Collections that are also submitted as supporting documents. Office Assistant PP checks the Cash Count Reconciliation of each sealed envelope of collections from the Field Workers and the CBR Coordinator checks the Cash Count Summary portion of the Transmittal Form.

If no discrepancy is found between the cash contents of the sealed envelopes and both portions of the Transmittal Form, the Finance/Admin Assistant prepares in duplicate a pre-numbered Official Receipt (Appendix 21) and the Receipt Voucher (Appendix 22). The original Official Receipt is given to the Finance/Admin Assistant who attaches this to the CBR file copy of the Transmittal of Collections Report. The original of the Transmittal of Collections Report (both the income and cash portions) is attached to the Receipt Voucher while the CBR Coordinator retains the duplicate plus the copy of the Field Workers' Report of Collections.

Finance/Admin Coordinator checks the Receipt Voucher and its accompanying documents and Executive Director approves it before this is recorded into the Cash Receipts Book.

The cash (duly covered by a Cash Count Form as in Appendix 23) is placed in the safe which is responsible of Finance/Admin Assistant.

All documents related to the Cash Receipts Procedures of the Programme are subjected to periodic audit on-site by the Finance/Admin Coordinator. The CBR Coordinator and the Finance/Admin Coordinator shall together conduct on-site or field audit of the individual Field Worker's Reports insofar as this is feasible on a regular basis, preferably within one year. Both shall submit to the Executive Director an Update Report of their respective audits or visits.
X. DISPOSAL OF ASSETS

Disposal of assets refer to all fixed assets that were designed to be disposed after used. Those assets could be transferred as gift or sale.

1. **If the asset is sold**
   Finance/Admin Coordinator should list the asset that will be sold and submit it to Executive Director for approval. The list of assets should include number, date of item purchase, label, descriptions, Original price, Quantity.

   If the asset costs greater than 200.00USD in the original purchase price, at least 2 competitive bids should be obtained.

   It is very important for any sale of assets to CDMD staff or their relatives the evidences of FAIR MARKET PRICE and FAIR BIDDING PROCESS must be seen.

   The assets that were sold should be written off from the Inventory List of CDMD.

2. **If the asset is transferred**
   Finance/Admin Coordinator should list the asset that will be transferred and submit it to Executive Director for approval. The list of assets should include number, date of item purchased, label, descriptions, original price, Quantity.

   The transferred assets should be written off from the Inventory List of CDMD.

The revised Finance Manual will be validated from the date signatory of Chairperson of board based on discussion and approval by board meeting on May 1, 2009.
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<td>Appendix 16</td>
<td>Bank Controls Report</td>
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<td>Appendix 17</td>
<td>Client's Receipt</td>
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<td>Appendix 18</td>
<td>Report of Collections</td>
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<td>Appendix 19</td>
<td>The Cash Count Reconciliation Form</td>
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<td>Appendix 20a</td>
<td>Transmittal Summary of Income portion</td>
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<td>Appendix 20b</td>
<td>Cash Count Summary portion</td>
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<td>Appendix 21</td>
<td>Official Receipt</td>
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<td>Receipt Voucher</td>
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<td>Appendix 23</td>
<td>Cash Count Form</td>
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<td>Appendix 24</td>
<td>Chart Account</td>
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