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FINANCE POLICIES AND PROCEDURES MANUAL

© St. Joseph Community Based Organization

Revised on 2026

1.1. SCOPE AND STRUCTURE OF THE MANUAL

This Financial Policies and Procedures manual covers finance regulations and procedures to be used in accounting for St. Joseph Community Based Organization financial operations and serves as a supreme policy in St. Joseph Community Based Organization's financial administration.

It covers internal controls aimed at ensuring that the organization operates efficiently and effectively, to achieve its objectives without risk of loss of resources. In addition, this manual is meant to uphold accountability, openness and transparency. It is also the main tool that ensures prevention of losses within the organization.

1.2. The objectives of this manual are to: -

- (a) Give staffs involved directly or indirectly in the collection and processing of financial data, enough information to enable them understand both the need for controlled accounting and the main elements comprising such a system;
- (b) Provide common working procedures within St. Joseph Community Based Organization in respect of financial transactions;
- (c) Afford continuity in financial procedures in case of staff mobility;
- (d) Provide a reference for responsibilities and authorities in respect to financial transaction;
- (e) Instill further professionalism into St. Joseph Community Based Organization's financial management procedures and therefore ensure a proper management of the same to curb errors and possible losses; and
- (f) Ensure compliance with local statutory regulations and requirements.

1.3. Users of the Manual

The users of this manual will include: -

- (a) The managerial decision makers to help them plan and control the activities of St. Joseph Community Based Organization;
- (b) The administration and all personnel directly and indirectly involved in the collection and processing of financial data who should ensure conformity to the laid down procedures;
- (c) All St. Joseph Community Based Organization staffs to ensure proper application of the procedures as a whole and in their individual departments in particular; and
- (d) Auditors, both internal and external, in establishing compliance and suitability.

1.4. Approval, authority and revision of the manual

The Manual shall be sanctioned by the Management committee.

Adherence to the manual will be made a part of staff regulations. Non-compliance with the procedures will result in disciplinary action which is provided for in the terms and conditions of service for every staff.

Amendments to this manual shall be done when necessary and at least once every three years following discussions and approval by the management committee.

1.4.1. AUTHORIZATION POLICIES AND PROCEDURES

1.4.1.1. AUTHORIZATION PRINCIPLES

- For the purpose of accounting control, authorization in this context refers to the signing of a document to verify approval. This signature verifies that the signatory has read and reviewed the documents and agreed to their contents. Verbal approval is not sufficient for authorization unless ratified in writing.
- It is important that segregation of duties is maintained in the authorization procedures. No employee should authorize his/her own claims.
- All expense claims must be authorized or recommended by the department head or immediate supervisor to the individual concerned.
- The level of authorization will depend on the nature of the transaction and its monetary value as stipulated in the limits below.
- The authorization procedures should be tied into the budget holder approval process, such that individuals only approve expenditure against budgets for which they have authority.
- No expenditure should be incurred unless it is within the approved budget.
- It is a breach of organizational policies to commit the organization beyond a signatory's mandate/limit and may result in disciplinary action as per the Human Resource Manual.

1.4.1.2. LEVELS OF AUTHORIZATION

1.4.1.2.1. The Program Coordinator will approve:

- All grant agreements and property leases, renovations and construction work.
- Countersign all grant agreements above Ksh.500,000 with the Management Chair or the Vice Chair
- All consultancy contracts above Ksh.100,000
- All procurement requisitions and Local Purchase Orders (LPO) of amounts exceeding Ksh.100,000.
- All employee contracts
- Travel requests for all staff members for amounts exceeding Ksh.75, 000.
- All personal and official expenses of all managers reporting to her/him.
- Monthly Bank Reconciliations

1.4.1.2.2. The Procurement Committee will approve:

- All procurement requisitions of amounts above Ksh.30,000.00 for requirements in their respective departments with LPOs approved by the Finance and Project Coordinator

1.4.1.2.3. The Finance Officer will in consultation with the Program Coordinator approve:

- Utility contracts for amounts up to Ks. 50,000
- Check Journal Entries made by the Finance Assistants/Officers.
- Check all the cheque requisitions before they are signed.
 - Check the Program Coordinator's travel advance requisitions with expenses being approved by the Chairman.

1.4.1.2.4. The Program Officer -will approve/sign:

- All procurement requisitions for administrative expenses of amounts up to Ks.50,000
- Contracts with casuals within their department for amounts not exceeding Ks.50,000 approved by the Program Coordinator

- Utility contracts for amounts not exceeding Ks. 50,000

1.4.1.2.5. The **Management Chair** shall approve all of the Program Coordinator's official and expenses.

1.4.1.2.6. **Program Committee** will approve all grants up to Ks.500,000

1.4.1.2.7. The **St. Joseph Community Based Organization Management committee** will approve

- All Grants over Ks500,000 with the management committee Chair or the Vice Chair countersigning the grant agreements
- Members and Term of References of Advisory committees set up for different programs.

In case of the Program Coordinator not being in, the Officer in Charge will approve another manager's requisition but the expense will have to be approved by the Program Coordinator. It is the duty of the staff to ensure that their documents have the correct and required approvals before submission to the Accountant within the required deadline.

1.5. Compliance

This manual complies with local applicable laws and International Financial Reporting Standards (IFRS).

1.6. POLICIES

1.6.1. INCOME

Income comprises grants from various donors; Resource Mobilization Events/Activities, interest received from bank deposits and any earnings/refunds from St. Joseph Community Based Organization staff. Income should be recognized when earned.

1.6.2. EXPENDITURE

Expenditure comprises expenses incurred directly for program activities and administrative functions. These are recognized when payments are made. Appropriate accruals are made for expenditure incurred and not paid for at the year end.

1.6.3. FIXED ASSETS

Fixed Assets are defined as tangible assets, which have been acquired with the intention of being used on a continuing basis for a period exceeding one year. All assets must be included in St. Joseph Community Based Organization assets register.

Fixed assets should be stated at cost of Purchase price or Market value for donated assets. Purchases of fixed assets are treated like purchases/ payments for reporting purposes. The Fixed Assets Register is maintained for control purposes only and will be updated whenever purchases or disposals are made.

1.6.4. Currency of Book of Account

The accounts of St. Joseph Community Based Organization are presented in Kenya Shillings

2. General Accounting Policies

The accounting system follows general accepted accounting policies (GAAP). Financial statements are prepared using the accrual (or cash) basis of accounting.

The fiscal year is January 1 through December 31

2.1. Administration

Financial duties and responsibilities are separated so that no one employee has sole control over cash receipts, disbursements, payroll, reconciliation of bank accounts, or any critical accounting function.

The staff accountant has primary responsibility for designing and maintaining the accounting system. Bookkeeping support may be provided by other staff as designated.

The accounting records are updated regularly and subject to the oversight of the Program Coordinator or Management Committee or its designate on at least a monthly basis.

A filing system accessible to the Program Coordinator maintained for all financial records. This filing system may be electronic or paper, or both.

2.2. BUDGETS

The annual budget for the fiscal year is prepared by the Finance Committee or Program Coordinator working closely with the appropriate staff. The Management committee approves the budget annually, prior to the beginning of the fiscal year if possible.

The budget is compared to the monthly financial statements in order to monitor the actual results. The budget is reviewed mid-year and adjusted as necessary to reflect changing conditions. The Management committee approves proposed changes in the budget which exceed Kshs.1, 000.00 or 50% of the line item, whichever is greater.

2.2.1. Types of budget in St. Joseph Community Based Organization

2.2.1.1. Project budgets

Usually projects are initiated through a proposal to development partners. The proposal contains project activities in form of a work plan. Aggregation of these activities in monetary terms forms a budget. The approved proposal budget by funding partners gives a project budget identified with a particular donor. These projects are mapped by St. Joseph Community Based Organization to the strategic goal and strategic objectives as set out in the Strategic Plan.

2.2.1.2. Annual Budgets

All activities at St. Joseph Community Based Organization will be organized in line with the strategic plan and must fall under one of the strategic goals. All St. Joseph Community Based Organization activities will be organized into projects and summarized in a work plan. The projects will be under each strategic goal and identified with strategic objective(s) relevant to the activities of the project. Each activity will be costed to give total project expenditure. The sources of incomes will be identified for each project.

A total of all the project incomes and expenditure per strategic goal will be summarized to give budgets per strategic area. Then overall St. Joseph Community Based Organization budget will be an aggregation of all incomes and expenditures for the strategic goals.

2.2.1.3. Management committee approved budgets

This is a budget that shows all the commitments of St. Joseph Community Based Organization approved by the Management committee for a financial year. This budget includes all activities, identifies which

area already funded, expected to be funded in the year, whose funds will be generated from other income generating and fundraising activities for the year.

2.2.2. Financial Statements

Monthly financial statements are completed and presented to the Finance Committee within 30 days of the close of the period. A financial overview and Profit & Loss Statement through the end of the previous month are provided to the Management Committee at each Management meeting.

2.2.3. Audit

An annual audit will be conducted by an independent Certified Public Accountant after the close of each fiscal year. The audit covers the fiscal year of July 1st through June 30th.

The Treasurer, the Program Coordinator and the Accountant are involved in the annual audit/review. Presentation to the Management of the audit is done by the auditing firm with assistance from the Treasurer and Accountant.

Copies of the annual audit are provided to funders in accordance with agreements in effect.

2.2.4. Banking

2.2.4.1. General

The Program Coordinator chooses a financial institution which provides the most appropriate services for the lowest cost. The location of the financial institution is taken into account.

Separate bank accounts are maintained for operating expenses, payroll expenses, and savings.

2.2.4.2. Deposits

All unspent cash from the field should be deposited in the respective account and the deposit slip handed over to the accountant with the necessary supporting documents for the activity. Other incomes shall be deposited in the respective accounts and the deposit slip delivered to the Accountant.

2.2.4.3. Cheque Signing

Cheques shall be signed as per the St. Joseph Community Based Organization Constitution provisions however blank cheques shall never be signed in advance. All St. Joseph Community Based Organization bank accounts will be operated by at least three signatories who must be approved by the Management Governance. The Program Coordinator/Chairman of the Management committee shall be the mandatory signatory to sign all cheques with any other 2 signatory.

Cheque books must be inspected when received from the bank to ensure that no leaves are missing. They must be securely kept at all times. The cheques shall be kept under key and lock, preferably under dual custody. The Finance Officer should ensure that cheque requisition is only done when the previous cheque book is fully utilized and accounted for. Any cancelled cheque should be left in the cheque book and the reasons for cancelling properly annotated.

All cheques shall be crossed and issued as such except for petty cash. Cheques shall be open to allow withdrawal of cash only by authorized bank agents.

2.2.4.4. Payment Vouchers

All cheque payments must be recorded on a payment voucher. These vouchers have to be supported by documents, which provide evidence of receipt of the goods or services being paid for, as well as evidence that the goods or services were properly procured in line with approved procurement procedures. Vouchers must also be supported by third party documents such as invoices. The voucher must be authorized in conformity with the set authority limits.

Payment vouchers will not be pre-printed with serial numbers. They will bear the same serial number as that of the cheque to which they relate. Once payments have been made, vouchers will be recorded in a cashbook and filed in a payment voucher file following the order of their serial numbers.

2.2.4.5. Cash books

Every bank account will have a corresponding cashbook. Only properly authorized payment vouchers may be entered into the cashbook.

2.2.4.6. Bank reconciliation

Bank reconciliation's are necessary for the purpose of confirming the accuracy of the cashbook as well as the bank statements. Reconciliations should be carried out at the end of each month. As Part of St. Joseph's Community Based Organization internal control system, the person who keeps the cheques, makes out payment and writes the cashbook shall be different from the one responsible for carrying out or checking the bank reconciliation.

2.2.4.7. Petty Cash

A petty cash account is kept at the discretion of the Program Coordinator. Petty cash is used only when it is necessary to pay for goods or services by someone who cannot take a cheque. A requisition form is completed for each transaction and a receipt acquired upon payment.

Total petty cash funds do not exceed Kshs.15, 000.00. When funds drop below Kshs.5000.00, the Program Coordinator shall replenish the account by completing a requisition form for a cheque written to St. Joseph Community Based Organization bank agent. Full documentation for the petty cash must be retained and shared with the Program Coordinator or his representative for the replenishing.

Petty cash are managed and kept in a locked, fire-resistant box by the assistant administrator. The petty cash account is reconciled by the accountant prior to replenishment and at least monthly.

Petty cash payments shall be made using petty cash voucher and shall be approved and authorized as appropriate and evidenced for the same before payment affected. Each petty cash vouchers shall detail the named of payee, amount, date purpose of the payment and budget line to be charged and properly references in sequence.

2.2.5. Reimbursements A requisition form is prepared and approved when requesting personal reimbursement for St. Joseph Community Based Organization expenses. Relevant invoices and receipts are attached.

Mileage expenses are reimbursed at the local rates in affect at the time of the expense.

2.3. OFFICE SUPPLIES AND STATIONERY EXPENSES

Purchase shall be in line with procurement procedures as stipulated in this manual. Any stationery purchases shall be duly approved in line with the set approval limits.

2.3.1. Telephone and Postage Expenses

Telephone expenditures for postpaid telephone lines shall be paid by cheque/cash, towards an appointed service provider. Officers with prepaid lines allowed in line with position will be provided with airtime based on set limits per office.

Small postage costs and courier services shall be paid using petty cash.

2.3.2. Reimbursement of Traveling Expenses and Per-Diem

Employees will be provided with traveling expenses while working outside their duty stations for more than 1 day. It will be broken down as follows

- Lunch allowance Ksh2,000.00 including the travelling and returning days
- Dinner allowance Ksh2,000.00
- Out Of Pocket ksh2,500.00
- Accommodation from Ksh2,500.00 (Genuine receipt will only be needed if you incur more expenses than provided)

Payment form should be fully signed accounting for the expenses incurred. The accounting shall be done not more than 3 working days after the activity is completed otherwise the imprest will be recovered from the staff member and expense not recorded. When an employee is on St. Joseph Community Based Organization official duty in other town rather than the place where he/she works and that he/she will remain until the end of the day then that person shall be entitled to lunch allowance of **Ksh2, 000.00** as set by St. Joseph Community Based Organization.

Transport for field activities will be reimbursed on as per the provision in the travel chart. The allowances will be issued and the staff will be required just to sign acknowledge receipt, no receipts are required back for these unless one has overspent and claim is being launched.

In the event where an employee incurs costs related to official duties which was approved, such costs must be reimbursed on provision of satisfactory proof or evidence.

TRAVEL CHART

AREA	TRANSPORT	LUNCH
Nyeri County	Ksh1000	Ksh2000
Mt. Kenya Region	Ksh3000	Ksh2000
Western/Nyanza Region	Ksh6000	Ksh2000
Coastal Region	Ksh6000	Ksh2000

NB: This fare includes to and Fro.

2.3.3.

PAYROLL EXPENSES

Detailed policies and procedures covering personnel issues are contained in the St. Joseph's Community Based Organization Human Resource Policy Manual.

2.3.4. Payment of Salaries

Letters of employment shall form the basis for the payroll. Variations as a result of new employees, leavers and other changes to standing data shall only be made on the strength of written instructions from the Human Resources Manager.

Salaries and allowances will be paid monthly in arrears and credited directly into a bank account or by cheque to the employee concerned after making statutory and other legitimate deductions at source. Such deductions would include but not limited to:

- i. Income Tax (P.A.Y.E)
- ii. National Social Security Fund (N.S.S.F.);
- iii. SHA
- iv. Housing levy
- v. Salary advance, if any; and
- vi. Loan repayments if any

Monies deducted at source from staff salaries will be remitted promptly to the appropriate authorities or relevant recipients.

2.4.4.2. BROTHERS EMPLOYEES

I. The Brothers being member of a religious congregation do not receive their salaries direct as per their constitution. They are not liable to statutory deductions.

II. The congregation of the Brothers of St. Joseph will take care of all medical issues as per their constitution.

Levels of salaries and allowances are established in agreed letter of contract for each employee guided by the organizational salary structures. Fixing and amendments of salaries and allowances whether for annual increment, promotions and so on will always be done after they have been discussed and ratified by the management committee, and an appropriate written authority issued by the Program Coordinator. Under no circumstances will any amendment of salaries and allowances be permitted without prior authority. Annual increments may also be effected after staff performance appraisals and a report on the work of the staff.

2.3.5. Gratuity

In the case of gratuity or retirement benefit at the end of the contract or on retirement, staff shall be paid as stipulated in their contracts of employment. Funds shall be set aside each month to cater for gratuity by depositing such funds in separate bank accounts. The payment shall be less any statutory deductions due, and any debts owed.

2.3.6. Salary advances

Salary advances shall be granted in exceptional circumstances and shall be limited to one month's basic salary excluding allowances. The advance shall be recovered within three months. All salary advances must be handled in the following manner:

- (a) The staff concerned makes a written request through his or her immediate supervisor stipulating the amount required and giving reason(s) for the request;
- (b) The Accountant will establish whether any previous advance remains outstanding and also determine the exact timing of repayments; and
- (c) The supervisor as referred to in (a) above, will make a recommendation to the Program Coordinator or in his absence, a designated deputy.

If approved by the Program Coordinator, an official letter will be issued to the staff. The letter will detail the amount of the advance, the exact period of repayment and by a copy of the letter the Finance Office will be instructed to ensure that the advance is paid and subsequently recovered.

No advance will be authorized when:

- i) In the opinion of the management the need is not urgent;
- ii) A previous advance remains outstanding; or

- iii) The management is of the view that the employee can access funds through other sources.

2.4. Maintenance of assets register

The assets register shall be maintained to keep track of all non-expendable assets of St. Joseph Community Based Organization and each of its projects will be updated with every addition or disposal of an asset.

It will contain the following details for each asset:

- a. Date of purchase/donation;
- b. Asset reference number;
- c. Manufacturers serial number;
- d. Description of the item;
- e. Physical location;
- f. Cost/valuation;
- g. Accumulated depreciation;
- h. Supplier;
- i. Donor; and
- j. Condition/ status

An inventory card or sheet will be pinned at the back of the door in every office with details of the assets in that office and any subsequent changes such as additions, transfers or even disposals. The Finance Officer will ensure that any transaction affecting assets are entered in their respective registers and appropriate cross-referencing done between the cashbook, journal book and the register.

The Finance Officer has a duty to ensure that an inspection and maintenance file is kept, where the results of all inspection findings and action taken on any missing items, the broken-down ones and those recommended for disposal are recorded.

2.4.1. Controls over motor vehicles, telephone, photocopier internet access and electronic mails.

2.4.1.1. MOTOR VEHICLES

Use of vehicles for the project activities shall be appropriately authorized by the Program Coordinator. Vehicles movement shall be controlled using mileage logbooks. All trips made by the vehicle shall be noted there on. For each trip, details of date, time, location, distance in kilometers and authorizing officer shall be recorded.

The use of the project vehicle shall be authorized by the Finance Officer or project Officer. Use of non-project vehicle (car hire/ cost recovery) shall be authorized by the same officers.

2.4.1.2. Telephone

There is no office line. Each staff uses his/her mobile phone and be facilitated with credit. Personal calls are strictly not supported by the project/program.

2.4.1.3. Photocopying

All copies taken must be recorded in the photocopier log by each staff authorized to use the photocopier. Photocopying of personal material using the office copier shall be discouraged. Photocopying of few paged of personal documents (not more than 3 three pages) may be done but excess one has to pay. Photocopying of personal huge documents/books is prohibited.

2.4.1.4. Internet Access and Electronic Mails.

Accessing the internet during working hours for personal purposes shall be prohibited. Access to the internet shall be controlled by means of passwords.

3. REPORTING

3.1. Quality of Reports

Financial reports are required as a tool of management planning and control. Reports will be produced regularly that are:

- i. User friendly
- ii. Timely
- iii. In line with user needs
- iv. Based on the information in the accounts

As a minimum, the following reports will be available:

Monthly

- i. Income and Expenditure Report Summary
- ii. Accounts Posting Schedule
- iii. Grants to CBO's
- iv. Trial Balance

Quarterly

- i. Motor Vehicle Costs Report
- ii. Staff Medical Accounts Report
- iii. Trial Balance
- iv. Asset Register Report

3.2. REPORTING TO DONORS

Reports will be made to donors in line with contracts. They will be designed to ensure sound accounting of donations. Each of the projects shall have its specific report format based on the donor requirements. However, on a monthly and quarterly basis the Finance department shall prepare the following statements to Management:

- i. Total receipts – analyzed and compared to the budget;
- ii. Total expenses – by line item and compared to the budget;
- iii. Unspent balances at the end of the month;
- iv. Details of the bank balance, advances and so on representing the balance of the donor funds.

4. AUDITS

4.1. INTERNAL AUDIT

The Internal Audit department shall carry out the following functions:

- a. Perform reviews to ensure that an effective system of internal controls to safeguard St. Joseph Community Based Organization assets exists;
- b. Confirm that established policies, procedures and plans are being followed;
- c. Identify areas where operating efficiency and cost saving programs should be implemented;
- d. Examine information systems to ensure that management at all levels is currently aware of significant financial and operational matters;
- e. Perform special audits and reviews as requested by management; and
- f. Co-ordinate the internal audits work with external auditors in order to achieve maximum results.

4.2. Internal audit reports

A full report will be made with an executive summary to the Program Coordinator, upon completion of every audit. Reports must meet the following standards:

- a. Direct, concise and well organized;
- b. Comments must be factually correct;
- c. Interviews with all involved employees will be held and their comments incorporated in the final report.

Reports will include practical recommendations taking into account costs and benefits.

4.3. Action on internal audit reports

- a) The Program Coordinator must officially respond to the Internal Auditor within 14 days of receiving the report. The response must be in writing;
- b) Where the Coordinator agree with recommendations of the report, they shall set out a timetable for the implementation of the recommendations made;
- c) At the end of the agreed period, a review to ascertain that recommendations have been implemented shall be conducted by the Internal Auditor and a report prepared;
- d) Where the Coordinator disagrees with the report, a meeting shall be held between the Coordinator and the Finance to review the reasons for the disagreement and to determine the course of action to be taken;
- e) All audit reports shall be presented to the Audit Committee of the Board which shall examine the reports and ensure that required follow-up and corrective measures are undertaken.

4.4. EXTERNAL AUDIT

4.4.1. Selection of external auditors

The external auditors shall be appointed by the management Committee from amongst reputable local audit firms.

4.4.2. Procedure of annual audit

Statements will be audited annually and changes made in line with audit information. It shall be the duty of the Finance Officer to arrange with the appointed St. Joseph Community Based Organization auditors when the annual audits should be carried out. He or she shall then ensure that:

- (a) All audits schedules as required by external auditors are prepared on time;
- (b) Accurate and reliable financial statements are prepared;
- (c) The auditors receive information and explanations necessary for the audit.

A management letter should be given by external auditors and discussed by Management to ensure that remedial actions are put in place. The Management committee will then discuss the management letter in detail with the auditors and the Program Coordinator. The Program Coordinator shall then ensure that corrective actions are taken and these are communicated to the auditors.

The management letter, as a minimum, will be expected to include the following issues:

- a) Scope and limitation
- b) Status of previous management letter
- c) Matters for the attention of management
- d) Comments from the auditors on each of the matters requiring management attention
- e) Risk rating
- f) Recommended action
- g) Management response

4.4.3. Circulation of audit reports

Audit Reports will be discussed by the Audit Committee of the Board and by the full Management Committee. Donor agencies that require annual audit report will be given copies of the report. The report should be completed in no more than 90 days after the year end.

5. FRAUD AND IRREGULARITIES

It is the direct responsibility of the Finance Officer and the Program Coordinator to ensure that adequate checks against fraud and other irregularities are in force and that steps are taken to ensure these checks are effectively maintained and loss is avoided.

The term “loss” includes but is not limited to:

- a. Actual loss or destruction of or damage to, or failure to account for the disposal of money or property;
- b. Non-collection of money due to or belonging to St. Joseph Community Based Organization;
- c. Payments made or liabilities incurred without authority;
- d. Unauthorized use of vehicles, equipment or any other property;
- e. Compensation and similar payments, including third party claims in respect of vehicle accidents, legal and court costs and any other additional expenditure or liability which is avoidable and need not have been incurred.

The procedures to be followed where an irregularity is detected or suspected are as follows:

- a. The Management shall immediately appoint a sub-committee to investigate the reported or discovered losses.
- b. As soon as the main features of the loss are known, a detailed report should be made to the Program Coordinator. The report should include recommendations as to whether any staff should be required to explain why he or she should not make good the loss.

6. LEGAL CLAIMS

If any St. Joseph community Based Organization officer is faced with legal claims or requires advice on legal aspects of a loss, the officer should seek legal assistance through Program Coordinator by writing full information in respect of the claim. Under no circumstances should staff attempt to answer or discuss the claim unless legal advice has been received from the organization's legal advisors.

7. WHISTLE BLOWING

Employees of St. Joseph Community Based Organization who have information regarding or have reason to suspect financial impropriety on the part of any St. Joseph Community Based Organization employee shall pass this information to Internal Audit and the Program Coordinator. The Internal Audit staff will investigate and submit a written report to the Program Coordinator.

Such irregularity shall include, but not limited to:

1. Fraud;
2. Theft;
3. Deception;
4. Manipulation of accounting entries;
5. Bribery; and
6. Corruption.

APPENDIX 1:

REPORTING FORMATS AS PART OF MONITORING AND EVALUATION

Note (This format will depend with different partners/donor)

PROJECT REPORT

GENERAL PROJECT INFORMATION

Project Reference Number: (as stated in Grant agreement)

Implementing Agency.

Contact person/details.

Project title.

Project location.

Project start Date: (as started in Grant agreement).

Planned completion Date.

Period Covered by Report: (month/year) or (month/year)

PROJECT ACHIEVEMENTS AND ANALYSIS

Main Activities completed

List all main planned and actual activities undertaken during the reporting period and where applicable; include verifiable numeric measures disaggregated by sex (if required). Any approved amended activities

that were completed during the period under this section in the right and column. Amended activities are those that were not included in the original proposal but were subsequently approved.

Planned Activities	Actual Activities to Date with Indicators

Activity Variances

Under this section, explain any change to previously project activities such as the addition of approved new activities or delays in schedules activities.

Activity Variable to Date with Indicator

Expected Project Outputs:

Provide details on progress made towards achievement of expected outputs using numerical measures. These measures shall reflect performance indicator stated in the start of the project shall be reported on in the right-hand column. Amend outputs are those that were not included in the original proposal but were subsequently approved.

Expected Outputs (As per original proposal)	Actual Outputs to Date Indicators

Project Output Variances

Under this section discuss any variances to the planed outputs. The will included an explanation of where performance has exceeded or is lower than expected. Also discuss reasons for any outputs that were amendments and variances have occurred them reporting on this section shall simply state “not applicable”.

Output Variances to Date with Indicator

Project Challenges and Mitigation Strategies.

Specify success (include any unplanned successes) and difficulties encountered during the project’s implementation to date and describe the effect of these on the overall project. If there have been any difficulties encountered during the period under review, describe action taken to overcome any potentially negative impacts on the project. Any identified risks and or changes in assumptions shall be included in this section.

PROJECT BENEFICIARIES

Impact on Beneficiaries

The section shall identify impact to date on beneficiaries. It shall include examples of observed and variability changes that have occurred as a result of project interventions to date.

Impact on Beneficiaries

BENEFICIARIES REACHED

Provide quantities information on the number of direct beneficiaries reached to date through project activities. A direct beneficiary may be a person organization or government agency that has benefited in a direct or immediate way from project activities/outputs. Organization will need to define the types of beneficiaries reached according to the design of the project and activities.

Activities completed to date	Direct Beneficiaries		
	Female	Male	Total

Organization reached	Total

PLANNED ACTIVITIES

Activity Schedule

Include as Attachment in and Activity implementation Schedule for the remaining duration of the project. Highlight in this section any significant changes in this activity schedule compared to the original project activity schedule and provide brief explanation.

PROJECT MANAGEMENT

Under this section include a brief discussion of any operational and management issues that have impacted on the effectiveness and efficiency of the project’s implementation have during the period under review.

Operation Management Issues

Signed by: Name: **Br. Titus Walela**

 Title: **Chairman- Management Committee**

 Signature: 