



SECTION FOUR: FINANCE

TINGIM LAIP OPERATIONS MANUAL

LOCATION ACTIVITY PLAN (LAP) BUDGETTING & PROCUREMENT

The implementation of the Location Activity Plans (LAPs) is supported by Grants funds. Every six months the Regional Coordinator will facilitate the development of the LAPs and accompanying budgets. A template for each LAP is provided for this purpose. The template contains three main sections: 1) Location strategy and target population, 2) Activity planning calendar and 3) monthly budget and procurement summaries. A sample blank LAP has been included in the annex of this section.

Accessing and managing LAP funds

Grants funds supporting implementation of the LAPs can be accessed by POs weekly, through a TLF5 Weekly Grants Request. Grants requests are made and approved by the RC at the beginning of each month as part of the BOMB process.

Requesting funds

TLF5 Weekly Grants Request to be funded from the Grants Account

- Initiated by:** PO
- Reviewed by:** RC
- Approved by:** PM, DPM, FM or FinM

Weekly Grants funding is released to POs on a weekly basis. POs must be up to date with approved acquittals, otherwise funds will be withheld.

A National Office signature (PM, DPM, FinM, FM) is required on all Weekly Grant Requests before cheques can be written or cashed.

Every Tuesday before the end of the day RCs should send (by fax if possible) the following documents to the National Office to the attention of the Field Manager:

For each Project Officer

- The next week's Grant Request and Payment Requisition
- The previous week's approved Grants Acquittal

None of the additional supporting documents are required.

If documents are being provided by email please send them to the FM and copy the PM, DPM and FinM.

These documents are reviewed and Payment Requisitions approved and returned to RCs before 10am every Wednesday.

A full audit of all supporting documents for the previous week's Grants Acquittal is conducted for at least two Project Officers each week. The relevant RC is informed about which PO is to be audited Wednesday morning before 10 am. All requested supporting documents for the audit are to be received at the national office before noon.



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Distributing funds

After the Weekly Grants Request and Payment Requisition have been approved at the national office, the cheque can be raised and cashed. A TL receipt should be completed and signed as the cash is being disbursed to the PO.

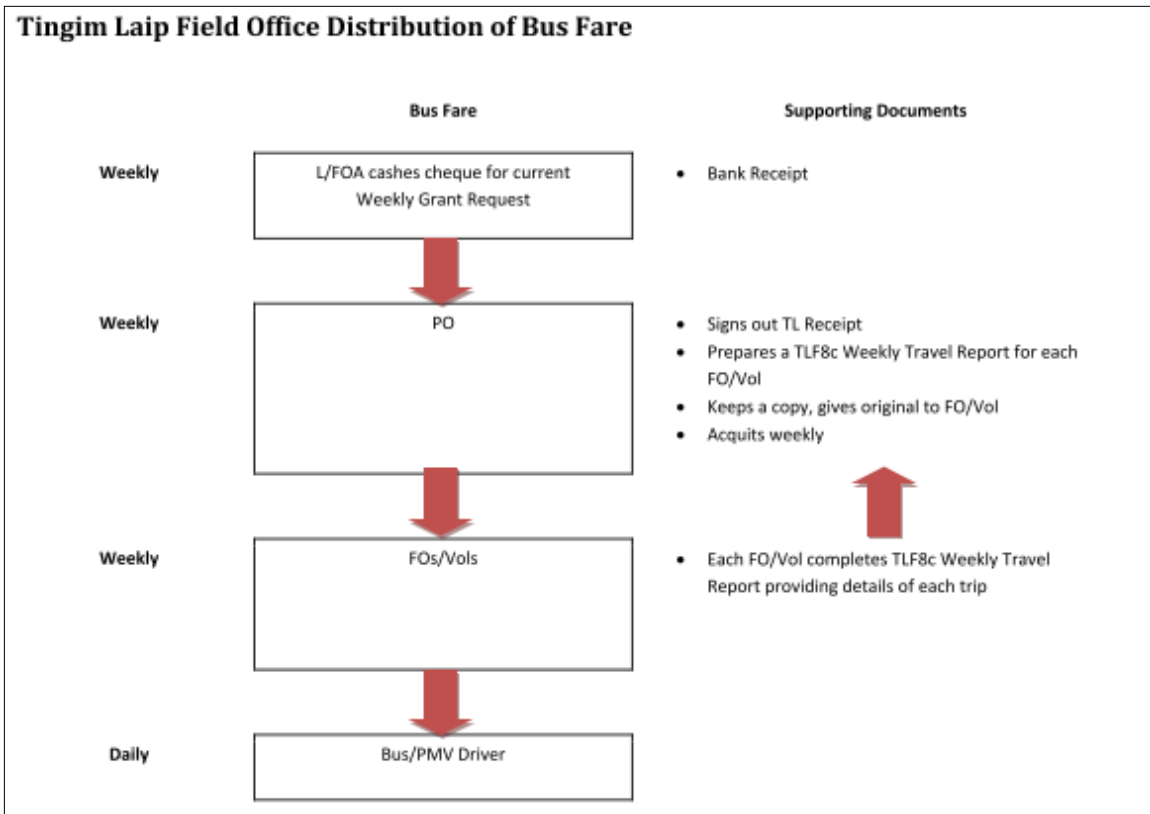
The PO is responsible for managing and acquitting weekly Grants funds.

When disbursing funds to FOs or volunteers (bus fares) the PO completes the first section of the TLF8c Weekly Travel Report and makes a copy for each FO detailing the funds the PO passes on to them. The PO keeps a copy on file and the FO takes one copy with them into the field for them to use as they travel to meet with peers or volunteers.

At the end of the week the PO collects, reviews and signs the completed TLF8c from each FO before issuing them with the following week's bus fare. Keep the 'TLF8c's for use with the TLF10 Grants Activity Acquittal.

The FOs are responsible for documenting the date, activity number, method of travel, point of departure, point of arrival, contact and cost of each trip funded by the project. Any unused funds must be returned to the PO. **It is important for FOs to understand that funds must be used for the purposes for which they were given**, as outlined in the approved LAPs.

Without exception, as with all levels of the TL project, FOs must have all outstanding acquittals satisfactorily completed and approved to be eligible to access any further funding or to be included in any TL activities. Inability to provide complete and satisfactory acquittals in a timely manner will lead to the prompt initiation of a fraud investigation.





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Acquitting funds

The PO deposits any unused funds from the weekly Grants Request and prepares the acquittal using the TL receipt from the L/FOA, deposit slip and the signed, completed 'TLF8c's for that week attached to the original requisition documents.

The acquittal must be passed on to the RC for approval before noon on Tuesday of the week after the funds were spent.

For compliance reasons the project is unable to accept requests (weekly grants, payment requisitions, etc) or acquittals (acquittal form, TLF8b or c, etc) that have been amended or altered in any way.

LAP inventory management

LAP inventory consist of items bought in bulk monthly that support field activities outlined in the approved LAPs, including refreshments, lunch and telephone cards. Grants funds are used for these items.

Comparative quoting guidelines (Annual)

- Initiated by:** L/FOA
- Reviewed by:** RC and Operations Finance Manager

Please refer to comparative quoting guidelines which have been fully detailed in the section titled "Comparative Quoting Guidelines (Annual)" on page 34.

Bulk procurement (Monthly)

- Initiated by:** PO and L/FOA
- Reviewed by:** RC
- Approved by:** RC (K1000 or less from approved LAP), PM/DPM more than K1000 or any purchase not in approved LAP

All proposed purchases must be supported by:

- TLF6 Payment Requisition (same as G&S)
- Approved TLF2 Goods & Services Request (same as quotation/ pro forma invoice)
- Pro forma Invoice/ Final quotation that is exactly what is going to be purchased (that matches with what is in the Grants Inventory Control). If the purchase is greater than K500, then the copies of the comparative quotes from the suppliers must be included.
- TLF13 Grants Inventory Control for the current month that matches what is requested in the LAPs, and has 3 comparative unit costs for each item
- LAP procurement summary for each LAP



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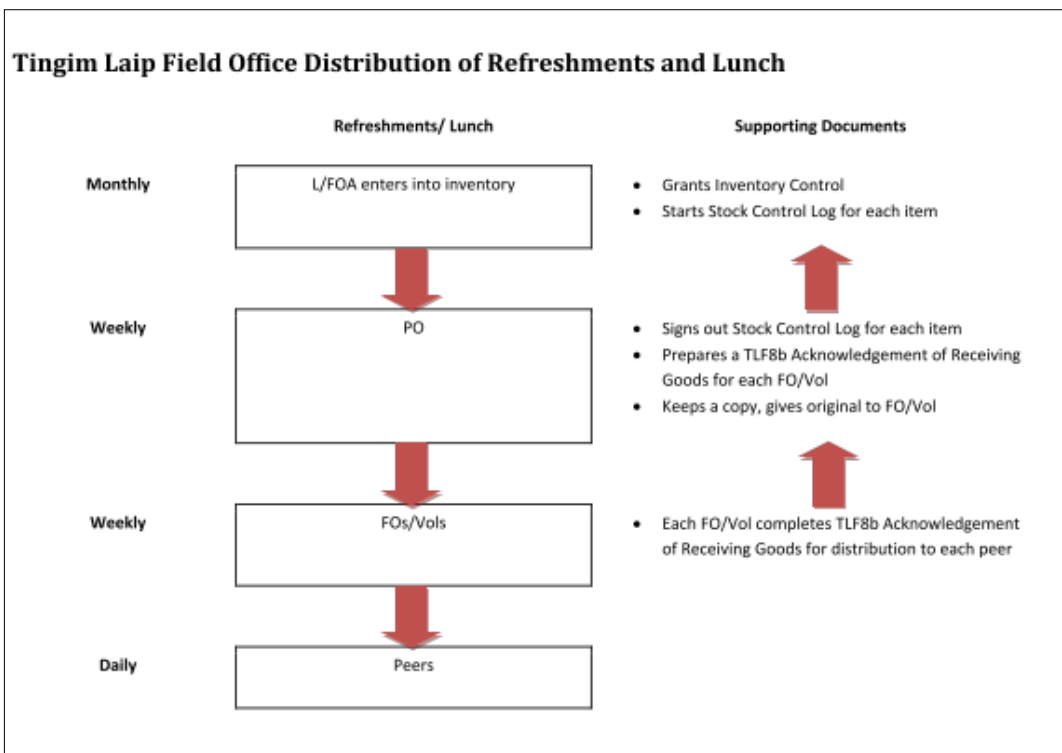
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Distribution

Following is a summary of the processes POs follow to effectively manage Grants inventory (the goods distributed to Field Officers and Volunteers).

When this simple process is followed there is no confusion or variance in stock counts.

- The PO is responsible for managing the Grants inventory.**
- The PO should be entering all goods into inventory as they are purchased each month. A TLF12 Grants Stock Control Log is completed for each item.
- Refreshments and flex cards should be taken out of inventory and dispensed to FOs/ volunteers once a week, (upon receipt of the previous week's Acknowledgement of Receiving Goods forms (TLF8b) and ensuring that they balance to what was given).
- The PO (not FOs or other staff members) sign items out of inventory each week using the stock control logs (TLF12) as they are taken out.**
- The PO completes and copies a TLF8b Acknowledgement of Receiving Goods for each FO detailing the goods received from the PO. The PO keeps a copy on file and the FO takes one copy with them into the field to use as refreshments are distributed to peers or volunteers.
- At the end of the week POs collect, review and sign the completed TLF8b from each FO before issuing them with the following week's refreshments. (Think of this as acquitting goods.) Keep the TLF8b's on file for the end of month reports.
- The FOs are responsible for documenting what they have distributed, the date, activity number, name and location of the person to whom they gave the goods. Any undistributed refreshments must be returned to the PO. The PO re-enters any returned goods into inventory using the same stock control logs (TLF12) mentioned earlier.
- At the end of the month the entire grants inventory on hand is counted. The number in inventory should match the final total in the Stock Control Logs (TLF12).

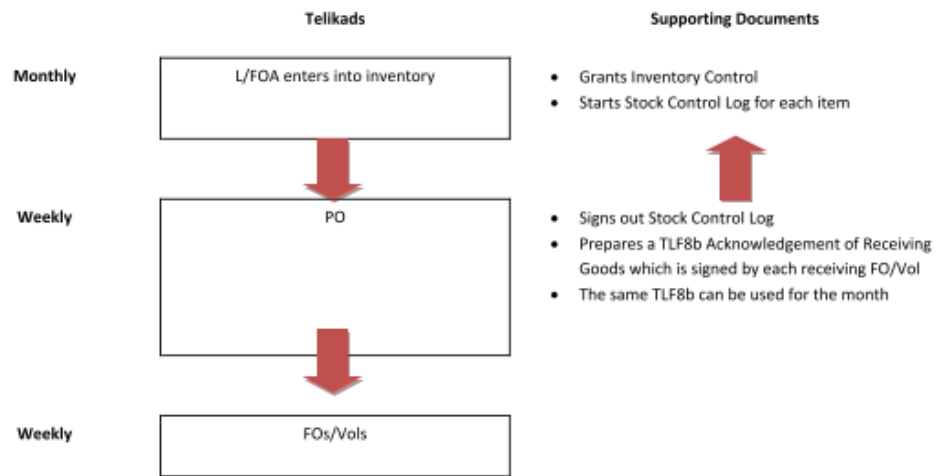




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Tingim Laip Field Office Distribution of Telikads



Reporting

The PO compiles the Stock Control Logs (TLF12) and the Acknowledgement of Receiving Goods (TLF8b).

The L/FOA sends this information to the National Office with a copy of TLF13 Grants Inventory Control (GIC) for that month with the payment documents associated with the bulk purchases.

For compliance reasons the project is unable to accept requests (weekly grants, goods & services, quotes, payment requisitions, etc) or acquittals (acquittal form, receipts, TLF8b or c, stock control logs, etc) that have been amended or altered in any way.

Grants Inventory documents for submission to the national office include:

- GIC for the month, including "ACTUAL Stock at month end" column completed (reconciles with TLF12 Grants Stock Control Logs)
- TLF12 Grants Stock Control Logs for previous month (reconciles with actual stock count and totals from 'TLF8's)
- All TLF8b Acknowledgement of Receiving Goods for non-cash Refreshments/lunch packs/flex cards



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Beginning of Month Checklist Grants Inventory Control

1. Previous Month's Stock Take
2. Bulk Procurement Process

3. Bulk Buying & Entry into Inventory

Task	Tick
1. Stock take of previous month's items	
Enter items taken from inventory into the Grants Inventory Control (GIC) using TLF12 Grants Stock Control Logs	<input type="checkbox"/>
Do a stock count of:	
<input type="checkbox"/> Refreshment items	<input type="checkbox"/>
<input type="checkbox"/> Lunch items	<input type="checkbox"/>
<input type="checkbox"/> Telikads	<input type="checkbox"/>
Enter stock count quantities into the GIC in the column called "Signed Out of Inventory" The "Current Stock number" should match the "ACTUAL Stock at month end"	<input type="checkbox"/>
Pass to RC for sign off	<input type="checkbox"/>
<input type="checkbox"/> All original Stock Control Logs and TLF8bs attached	<input type="checkbox"/>
2. Bulk Procurement Process	
Items identified for replenishment by totaling requirements from the LAP bulk procurement summaries of each LAP	
<input type="checkbox"/> Confirm actual amounts required with RC & PO, update GIC accordingly	<input type="checkbox"/>
<input type="checkbox"/> Current quotations are collected (preferably from suppliers who accept TL Cheques or PO).* If more than K500, copies of comparative quotes included.	<input type="checkbox"/>
<input type="checkbox"/> Goods & Services Requests are prepared for selected items	<input type="checkbox"/>
RC reviews & signs off all procurement requests	
<input type="checkbox"/> Copy of current GIC	<input type="checkbox"/>
<input type="checkbox"/> LAP procurement summaries attached	<input type="checkbox"/>
<input type="checkbox"/> Original Quotations	<input type="checkbox"/>
<input type="checkbox"/> G&S matches the above supporting documents	<input type="checkbox"/>
3. Bulk Buying & Inventory List	
Prepare Cheque Requisition	
<input type="checkbox"/> Payable to Supplier	<input type="checkbox"/>
<input type="checkbox"/> Amount requested matches Approved G&S amount	<input type="checkbox"/>
<input type="checkbox"/> All necessary docs attached to G&S	<input type="checkbox"/>
RC reviews & approved signs off	<input type="checkbox"/>
Cheque Raised, entered into cash book and signed as per approved requisition	<input type="checkbox"/>
Cheque payment	
<input type="checkbox"/> Cheque delivered to supplier	<input type="checkbox"/>
<input type="checkbox"/> Goods received with invoices or receipts (written receipt with itemised till receipt)	<input type="checkbox"/>
<input type="checkbox"/> Goods on hand match list on invoice or delivery list	<input type="checkbox"/>
<input type="checkbox"/> Invoices & receipts attached to cheque payment requisition	<input type="checkbox"/>
<i>Note: If an item is not available, identify another supplier with item, get quote and repeat steps 2a Bullet point 4, 2c & 3.</i>	<input type="checkbox"/>
Each item is entered into GIC and Stock Control Log for the month	<input type="checkbox"/>



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9 WORKSHOP/MEETING REQUESTS

During each month's BOMB Project Officers and Regional Coordinators should complete a TLF4 Workshop/Meeting Budget Request for each meeting, training or workshop they are conducting in their area (this will not cover staff travel which should be requested using a travel request).

The workshop request must include:

- Participant List
- Detailed estimate for bus fare (point of origin and destination)
- Goods & Service Request for any purchases required (tea, lunch, venue, equipment hire, etc)
- Quote or pro forma invoice for each Goods & Service Request
- Comparative quotes for any expense more than K500 (Comparative quote register and original unit quote can be used)
- Approved monthly workplan

If travel is required, a TLF3a Staff Travel Request and TLF3b Staff Travel Activity Plan should be submitted with the Workshop/Meeting Budget Request.

When travel is required to support a National Office training or event being organised at a Field Office the L/FOA will need to work with relevant staff from the National Office.

All workshop training requests are reviewed by the Field Manager and Finance Manager before they are submitted for approval to the PM or DPM.

Recording receipts for funds distributed to activity participants

The TLF8a Acknowledgement of Receiving Cash is used to record funds distributed to participants attending an activity – not the TL receipt book.

It is essential to record the following:

- Daily Attendance:** All Participant names, mobile numbers and signatures must be collected whether any reimbursement for busfare or per diems have been provided or not. TLF7 Participant Attendance Record is used for this purpose.
- Busfare:** Participants who are receiving bus fare to reimburse them for travel to and from the workshop or training need to include this information in the TLF8a Acknowledgement of Receiving Cash. This will include the date, amount paid, the point of origin and destination to travel, the actual cost of travel, the name and signature of the participant.
- Participants do not need to sign additional Acknowledgement forms for receipt of lunch, am/pm teas** – the daily attendance and bus fare records are sufficient.



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