

**FemiliPNG**

care. support. change.

# **Financial Manual**

**Last updated: 5 November 2016**

## DOCUMENT VERSION

Version	Date	Change	Authorized
1	16 April 2014		MC of 13 May 2014
2	7 February 2015		MC of 7 February 2015
3	11 April 2015	Remove requirement of monthly budgeting; allow two weeks of petty cash; abolition of Governance, Risk-Management and Finance Committee	MC of 11 April 2015
4	1 August 2015	Define role of Administrative Assistant. Clarify way in which advances provided and recorded. Add information on payroll. Add forms.	MC of 1 August 2015
6	7 May 2016	Change approval thresholds. Adjust to MYOB. Allow overseas per diems.	MC of 7 May 2016
7	5 November 2016	Added CEO/SSW to sign off on finances monthly (1.4.2). Noted asset register to include purchases in PNG and Aus (4.3). Updated wording re Aus account (5.3.3). Added monthly consolidation of PNG and Aus accounts (6.1). Added delegation framework for Aus account (Annex 1a). Updated signatories for Aus account (Annex 1b). Added PIDF and ex post approval forms (Annex 3).	MC of 5 November 2016

## POLICY AMENDMENTS

This document will serve as a working document and it will be implemented across the organisation. Any suggestions for changes can be directed to the Administrator or the Chief Executive Officer/Senior Social Worker (CEO/SSW). Any changes on this manual will be then forwarded to the Executive Management Committee (EMC) and any changes will be proposed to the Management Committee (MC) for endorsement.

## FOREWARD

The purpose of this manual is to guide Femili PNG in all of its financial and administrative transactions.

The basic principles underlying the manual are as follows:

1. Accuracy: all financial documents including receipts and entry are correct and have been reviewed thoroughly.
2. Transparency: all administrative and financial documentations will be available for internal and external audit at all times.
3. Accountability: our funds come from donors, and we will be accountable to them for our finances.
4. Efficiency: efficient financial procedures support service delivery.

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## **1. Delegation of Duties**

### **1.1 Authority to operate**

It is paramount that the delegation of duties are clearly specified, documented, and filed. This is for the security and safety of the person/entity to whom the responsibilities are given, as well as for the integrity of the organisation. These documents will be also available during the internal or external financial review.

### **1.2 Division of duties**

This manual sets out the different duties of staff and members of the organisation with regard to financial management. Individuals with financial responsibilities include the following:

- CEO/SSW;
- Operations Manager;
- Administrator;
- Administrative Assistant;
- Logistics Assistant;
- Development Manager;
- Chair;
- Treasurer;
- Management Committee members; and
- Executive Management Committee members.

A key reason for the division of duties is to ensure that financial process and control are not being managed by only one person. This process will protect the organisation's credibility and transparency from fraud, misusing of funds, corrupt practices and inappropriate behaviour.

### **1.3 Temporary change in the delegation of duties**

Where the CEO/SSW is unable to fulfil their delegated financial responsibilities due to absence, the Operations Manager will undertake those financial responsibilities. Where the Operations Manager, the Administrator or Administrative Assistant is away, arrangements will be put in place by the CEO/SSW consistent with Section 1.2 above.

### **1.4 Summary of responsibilities of the CEO/SSW**

The CEO/SSW plays a critical financial management role. This is detailed in the sections which follow, and summarised below.

#### **1.4.1. Financial Planning**

- a. Prepare annual budgets.
- b. Undertake cash flow planning.
- c. Apart from more general donor and stakeholder liaison responsibilities, assist on financial aspects of donor liason, including management of earmarked and in-kind contributions.

#### **1.4.2. Financial Control**

- a. Monitor the budget and align expenditures based on the coding system.
- b. Monitor project expenses and ensure purchases are compliant against the donor and partner implementer's policy.
- c. Ensure that financial control and procedures are in place, implemented and complied with.
- d. Implement the authorisation system for all expenses and financial commitments.
- e. Implement safe and cash regulations, including the regular cash count at the end of the month with the Administrator.
- f. Conduct monthly monitoring of the financial procedure and expenses to ensure ethical and appropriate practices.
- g. Sign off on checklist for monthly financial statements.

#### **1.4.3. Financial Reporting**

- a. Conduct monthly project progress analysis and liaise with the Femili PNG EMC/Treasurer using the financial spreadsheet/MYOB reports.
- b. Submit monthly financial reports to the EMC and Treasurer.
- c. Report any suspected behaviour of dishonestly and fraud to EMC.
- d. Inform EMC of potential or actual deviations from the budget, and obtain approval.

### **1.5 Summary of responsibilities of Femili PNG MC and EMC**

Since the Femili PNG is a small organisation, the Management Committee has a vital role to play in financial management. This is summarised below.

#### **1.5.1 The Management Committee**

- a. Responsible for annual budget approval
- b. Responsible for signing off on annual accounts.
- c. Responsible for Financial Manual including financial risk management policies.
- d. Responsible for annual audit reports and responses.

#### **1.5.2 The Executive Management Committee**

- a. Responsible for pre-approving or post-approving sums above the relevant delegation levels.
- b. Responsible for monthly budget monitoring.
- c. Responsible for responding to a financial emergency.

#### **1.5.3 The Treasurer**

- a. Responsible for monthly budget monitoring (with EMC).
- b. Responsible for oversight of the audit process.

## **2. Budgeting and Funding**

### **2.1 Budgeting**

- The MC approves the annual budget.
- Budget overruns are to be approved by the EMC and endorsed by the MC.

### **2.2 Request and Receipt of Funds**

- Receipts must be written for all funds received.
- An acknowledgement should be promptly provided to Oxfam finance manager and the Femili PNG Treasurer/EMC confirming the receipt of funds from Oxfam.
- The Administrator matches the funds received into the bank account as stated on the bank statement, and sends email advice to Oxfam, Femili PNG Treasurer and EMC. In any event of discrepancy that is not related to bank fees, contact Oxfam and the EMC.
- Funds will be transferred from Oxfam to Femili PNG as per the Working Agreement, normally every three months. If there is a cash shortfall or excess, EMC and then Oxfam to be informed.
- If other donors provide funds, these are to be receipted and tracked separately. Donations in cash are to be recorded in a funds register and donations in kind in a pro-bono register.

## **3. Expenditure Guidelines**

### **3.1 Expenditure Authorisation**

- Expenditure must be within the approved budget. (See 2.1 for budget overruns.)
- Expenditure must be approved by the appropriate staff member/s, depending on the amount (see Annex 1a which sets out the delegation framework).
- All requests for purchase orders are prepared by the relevant worker, approved by the relevant supervisor, and submitted to the Administrator.
- Purchase orders are approved before acquisition takes place.
- Invoices must be complete in terms of quantity of goods supplied or service rendered.
- Goods or services purchased must be verified at the time of delivery or pick up from supplier, as those ordered, before the supporting documentation is processed for payment, or acquittal of the advance.

### **3.2 Purchasing Guidelines**

- No Femili PNG staff shall accept any personal gifts or incentive from any suppliers and must declare and register all gifts to the organisation.
- Procurement procedures should ensure that purchases are efficient (i.e. the process is transparent, fair and uses an appropriate method) and effective (i.e. the price, quality and quantity, and contribution to outcomes are correctly identified and described, price options are rigorously assessed and any contracts are diligently managed).

- Cost is not the only factor determining value for money. Consideration should also be given to: fitness for purpose; performance history of each prospective supplier; relative risk of each proposal; flexibility to adapt to possible changes.
- For purchases of K3,000/AUD1200 or less direct procurement process can be used. I.e. no quotes are required however where possible, prices and quality from alternative suppliers must be checked from time to time to ensure the best value for money. Evidence of a regular check must be held on file for audit purposes.
- For purchases greater than K3,000 or AUD1200, a competitive quotation process must be used. At least three competitive quotes must be obtained. Where three quotes for the item are not available a 'Bid Waiver Form' must be completed giving reasons for why three quotes were not obtained. Whoever is responsible for approving the expenditure must approve the Bid Waiver prior to the order being approved.
- Purchases above K3,000 or AUD1200 (of a single item or of several items purchased together) must be documented and signed off on through a Purchasing Internal Documentation Form (PIDF). Who signs the PIDF depends on the value of the purchases: see Annex 1a.
- The PIDF must be filed with the receipts (and bids if greater than K3,000/AUD1200 or Bid Waiver Form) and other relevant documentation (e.g. minutes of EMC at which purchase approved if EMC approval required; cheque).
- Travel and hotel bookings do not require a competitive quotation process when this is not practicable. In these cases, the CEO/SSW and individuals involved will be responsible for ensuring that value for money is obtained from plane and hotel bookings.
- The payment of goods must not be split to avoid the purchasing controls above.
- When several goods are being purchased, judgement is required as to whether they need to be combined and considered together or separately. If various flights and hotel bookings are being made to finance a trip, they do not require to be treated together with a single PIDF. But if various purchases are being made at the same time (e.g. a number of computers), they should be treated together. If you are in doubt, put the purchases together into a single PIDF.

### 3.3 Expenditure Receipts

- Expense documentation must be filed in a manner that allows for easy retrieval of the documentation as and when required. The CEO/SSW is responsible to determine the most appropriate filing system for the project to ensure easy reference and retrieval.
- The expenditure account code, including the project code, must be written on the supporting documentation for all expenditure.
- The related supporting documentation must be stamped "PAID" regardless of if it is paid by cash, cheque or bank transfer.
- The payment reference number and date paid should be recorded on the payment documentation.
- Receipts must be recorded in the month in which they relate, and must not be backdated after the relevant month to which they relate has been closed off.
- Hotel receipts must be retained and sent to the Administrator for filing with relevant receipts (scanned copies are acceptable).



- E-tickets or ticket vouchers are acceptable for plane trips, but evidence of the trip being taken is also required (e.g. boarding pass, minutes of meeting attended, related hotel booking).
- When expenditures under a single PIDF exceed the limit set in Annex 1a, there must be an ex post approval by the EMC involving the sighting of receipts and evidence of the expenditure such as photos.

### **3.4 Payroll**

- Payroll cut off for fixed contract employees falls on the 15<sup>th</sup> and the last day of the month. If the cut off falls on a weekend, payroll is process a day before the last weekend of the month or the last Friday of the month.
- Each staff is to provide their bank details for the salary transfer; staff are encouraged to open an account with ANZ bank. If the staff bank account is not yet available prior to the salary day, the Administration Assistant is to raise a cheque payment advice and seek approval from Administrator and CEO/SSW for cheque payment.
- Monthly salaries are calculated and prepared by the Administrator using the approved Excel program before the 15<sup>th</sup> of every month.
- The monthly salary calculation includes necessary monthly deductions such as Nasfund (employer and employee) contributions, leave acquired and the monthly net tax.
- The calculated salary is attached with a completed advice payment form for the Administrator and CEO/SSW to endorse the salary transfer via ANZ-Disk Pay electronic salary system.
- The Administrator is to complete the ANZ-Disk Pay electronic salary system by using the endorsed calculated salary. Once completed, the ANZ-electronic data with ANZ authorisation forms are to be printed.
- The Administrator and CEO/SSW are to sign the ANZ authorisation form (only the bank signatories are allowed to authorise), scan all the signed ANZ completed forms and email it back to ANZ bank to process the salary transfer.
- ANZ bank will notify the Administrator upon the receipt of the salary payment request and confirm when the transfer has been processed through email. All ANZ confirmation emails must be attached with the payroll documents.
- For daily workers, the Administration Assistant is to issue the daily time sheets to be completed by the daily worker.
- The daily time sheet will be then attached to the daily worker's payment form, prepared and signed by the staff member supervising the daily worker directly e.g. the Logistics Assistant for a daily hired driver. In the absence of the Logistics Assistant or the supervisor, the Administrator can sign in their behalf.
- Salary for daily workers is to be paid on a weekly basis. If the number of work days is less than a week, payment must be given on the last day of work.

## **4. Fixed Assets**

### **4.1 Fixed assets purchases and management**

- The same general rules for general purchases also apply to fixed assets (e.g. authorisation limits, requirement for competitive bids).

- The CEO/SSW is responsible for approving all asset purchases.
- Assets should not be used for private purposes, except assets purchased for and allocated to the CEO/SSW's residence, for the duration of the CEO/SSW's tenure in that residence.
- Asset purchases are to be included in the monthly financial reports.

#### **4.2 Fixed asset disposal**

- The CEO/SSW is responsible for asset disposal.
- The same approval limits for purchases apply to disposal of fixed assets (see Annex 1a).
- Asset disposals are done through auction or other fair methods.

#### **4.3 Fixed assets register**

- Individual non-consumable items with an expected useful life of greater than one year purchased and over the equivalent of K2,000 must be recorded as a fixed asset in the Asset Register. The Asset Register should also contain items with a life of over 12 months that are regarded as valuable and portable.
- The fixed assets register records price, date of purchase, type, and code (tag).
- All fixed assets are tagged.
- All assets above K2,000 should be verified by the CEO/SSW and designated auditor annually.
- Location movements of assets are authorised and recorded.
- The damage or loss of assets requires written notification to the Administrator, and the Asset Register must be updated to record the sale, loss or damage or disposal of the asset.
- The fixed asset register will be electronic.
- The fixed asset register will include both assets purchased in Australia and those purchased in PNG.
- The fixed asset register and its regular updating is the responsibility of the Logistics Assistant.

### **5. Cash Management**

#### **5.1 Cash Payments**

- Cash payments will be avoided wherever possible. However, some payment by cash will be unavoidable.
- Femili PNG will operate with a safe. The safe may be a physical safe or a cash box. The safe will hold the minimum amount of money required for program operation for a week or fortnight (petty cash).
- The CEO/SSW, Administrator and Operations Manager are the only persons authorised to process bank withdrawals and to transfer cash to the office petty cash.
- Keys of the safe and petty cash are only accessible by the Administration Assistant.
- Petty cash is managed by the Administration Assistant and, in her absence, the Administrator or the CEO/SSW.

- When cash is given out to or returned from staff, the responsible staff person must sign for the cash received or returned in the petty cash book.
- The petty cash book must record **all** ingoings and outgoing from petty cash.
- Apart from cash required during travel, only cash payments not exceeding K1000 per single purchase are made from petty cash. All supporting documentation for each purchase must have the original receipts from the supplier and approval of purchase from the Administrator or CEO/SSW.
- Cash payments can be used when staff are hired as daily labourers. Such payments are made on the basis of “Daily Workers Payment Forms” (Annex C), which are signed by the authorising supervisor, as well as by the recipient of the payment, and the maker of the payment.
- Replenishment of the petty cash funds is done on a weekly or fortnightly basis.
- Cash counts are undertaken by the Administration Assistant and signed off by the Administrator every week, and at the end of every month.
- Petty cash is reconciled by the Administrator and CEO/SSW on a weekly and monthly basis.
- Cash discrepancies are reported to the EMC.
- Cash counts take place when responsibility of the cash is handed over from one person to another.

## 5.2 Cash Advances

- Cash advances to staff (staff advances) must be justified and accompanied with all necessary documents. Cash advances can be of three types: (a) relating to purchases; (b) relating to travel; and (c) for personal reasons.
- Cash advances are provided by “Cash Advance Forms” (Annex 3) which are prepared by the Administrative Assistant. If the cash advance is for less than K1,000 it is approved by the Administrator. If it is greater than K1,000 it is approved by the CEO/SSW.
- Cash advances are liquidated by “Liquidation Forms” (Annex 3) which itemise the expenditures and have receipts attached. Liquidation forms will be only accepted whilst providing all original receipts and documentation. Liquidation forms must be signed by the relevant staff member and countersigned by the Administration Assistant or the Administrator. The liquidation form is filed with the cash advance form and receipts.
- The cash advance must be recorded and monitored until the items have been purchased and all necessary documents are settled with the Administration Assistant and cleared with the Administrator.
- No further advances will be provided until outstanding advances have been settled. Before advancing more funds, the Administrator must always check previous advances.
- Advance and liquidation forms are filed together with the relevant receipts.
- The Administrator ensures that no cash advances are given out which have not been justified.

- **(a) Cash advances relating to travel**

- Cash advances will be provided to staff who will be undertaking training or work-related travel outside the area of operation e.g. processing a case for family re-integration. See per diem rates in Annex 2.
- Such work-related cash advances must be requested a week in advance, except in cases of emergency.
- They will be given only if approved by the supervisor.
- While per diems do not need to be supported by receipts, other travel related expenses do.
- All advances must be settled on the same day, for travelling staff once they are back from the training or field and on the first day of reporting back to the office.

#### **(b) Cash advances relating to purchases**

- See the general information under advances and purchases above.

#### **(c) Personal staff advances**

- The organisation does not allow personal staff advances at all unless it is a life and death situation e.g. the child of a staff member is hospitalised and in a critical medical condition. Staff advance should be approved by the CEO/SSW in coordination with EMC. Allowable cash advance is maximum of the half month salary of the staff. Any consideration beyond this amount will be approved by EMC.

### **5.3 Bank Payments and Statements**

#### **5.3.1 Cheques and bank payments**

- Cheques are issued on the basis of “Cheque Payment Advice” forms (Annex 3). These forms are prepared by Administration Assistant and authorised by the Administrator or CEO/SSW. In the absence of the CEO/SSW, the Acting CEO takes over the authorisation role.
- The bank account must be on the name of “Femili PNG.”
- Additions to bank signatories must be approved by the EMC and endorsed by the MC. The list is to be maintained in Annex 1b.
- The CEO/SSW is responsible to ensure that the bank is notified of any changes to signatories immediately.
- The list of authorised bank signatories must be confirmed with the bank at least on an annual basis. The confirmation must be held on file for review by the auditors.
- The authorised person to sign a cheque is given by the authorisation levels in Annex 1a.
- Only authorised persons are to sign cheques. Cheques are crossed as *payee only-non-negotiable* and they bear the name of the account holder.
- Blank cheques must NEVER be signed.
- Staff are not permitted to override their designated signing levels by dividing payments and creating multiple cheques.

- The Administrator and CEO/SSW are responsible to ensure that the cheque books are held in a locked and fire proof safe.

### **5.3.2 Direct bank transfers**

- Direct bank transfers are preferred to cheques and to be used whenever possible.
- Authorisation rules for direct bank transfers are the same as per cheques.

### **5.3.3 Australian bank account**

- The main bank account for Femili PNG will be in PNG, but there will also be an Australian account for Femili PNG expenses incurred in Australia.
- The signatories for the Australia account will be the Australia-based EMC members. Authorisation of these expenditures is the responsibility of the signatories.
- The same rules apply to expenditures from the Australian bank account as from the Lae account. However, all expenditure out of the Australian account (e.g travel from Australia) needs to be documented in Canberra: e.g. boarding passes and hotel receipts are to be sent to Canberra not Lae). This documentation is to meet the same requirements as the PNG financial documentation (e.g numbered, divided by month) and is to be stored securely (electronically) and available for annual audits.
- See Annex 1b for listing of bank accounts.

## **6. Accounting and Reporting**

### **6.1 Monthly financial accounts**

- Receipts should be entered on a daily basis into the project financial spreadsheet/MYOB using the expenditure coding which categorises receipts into budget lines.
- The project financial spreadsheet/MYOB report should be prepared on a monthly basis by the Administrator on a cash accounting basis. The reported receipts and expenditures should be the total receipts and expenditures of the project. All detailed documentation, receipts and record of receipts and expenditures by the project should be kept safely and confidentially for internal and external audits.
- The monthly accounts will consolidate the Femili PNG Australia and PNG accounts.
- Monthly financial spreadsheet/MYOB report must be sent to the EMC.
- MC to review accounts every quarter.

### **6.2 Submission of reports**

- Reports to be submitted by Administrator (approved by the CEO/SSW) on a monthly basis:
  - Financial spreadsheet/MYOB report
  - Petty cash count at end of month
  - Bank statement
  - Asset Register
  - PIDF register

- Funds register
- Stakeholder resourcing register (for purchases for other organisations)
- Financial check list.
- The Administrator will submit the reports to the EMC for feedback and comments.
- The financial spreadsheets/MYOB reports must be submitted to the EMC by the 12th day following the end of the month for feedback and comment.
- Quarterly financial reports will be circulated to MC in line with MC meetings.
- The EMC can also assist in the preparation of the financial spreadsheets/MYOB reports on the basis of information provided by the CEO/SSW.
- Quarterly, six monthly and annual financial reports are to be prepared in a similar fashion.  
Note: July-June fiscal year is used.
- After review and approval, the CEO/SSW or the EMC will submit reports as required to Oxfam.

**Acronyms and Glossary:**

CEO/SSW	Chief Executive Officer/Senior Social Worker
Delegation framework	Defined member/position within the organisation and level of authority for financial expenditure
EMC	Executive Management Committee
Financial spreadsheet	Monthly project expenditures
Fixed asset register	A summary list of all acquired assets of the organisation
MC	Management Committee
MYOB	Financial accounting software
Per diem	Defined daily allowance for staff carrying out work related travel outside the area of operation.
Petty cash	A weekly or fortnightly amount of cash that is accessible for daily expenditure

**Summary of Responsibilities:**

Treasurer	The Treasurer of the MC. This is the person responsible for oversight of administrative, bookkeeping and accounting system and procedures of the project.
CEO/SSW	Responsible for ensuring that the project have sufficient funds, implement the financial controls and procedure across the organisation.
Administrator	The person responsible in undertaking the daily administrative, bookkeeping and accounting system of the project.
Administration Assistant	Manages petty cash, assists the Administrator and other duties.
Logistics Assistant	Responsible for the Asset Register, and other duties.
Operations Manager	Responsible for client operations and also assists with financial management; acts for CEO/SSW when away.
Development Manager	Responsible for making required payments from Australia account and ensuring correct documentation is filed. Responsible for reviewing the asset, funds, purchase order and stakeholder resourcing registers on a monthly basis.
MC	Responsible for strategic oversight of the project and managing the CEO/SSW.
EMC	Responsible for operational oversight of project.
Oxfam	Partner in implementation of the project. Receives funding from DFAT and transfers to Femili PNG.

### Annex 1a. Delegation Framework

Papua New Guinea:

Authorised Amount	Approved by	Payment method
<1000 Kina	Administrator (signature required)	Cash or cheque
1000-3000 Kina	Administrator and Operations Manager (both signatures required)	Cheque or electronic transfer
3000-6000 Kina	Administrator and CEO/SSW (both signatures required)	Cheque or electronic transfer
6000-10000 Kina	Administrator and CEO/SSW (both signatures required) plus ex ante approval by EMC (as recorded in EMC minutes or by email)	Cheque or electronic transfer
>10000 Kina	Administrator and CEO/SSW (both signatures required) plus ex ante <b>and ex post</b> approval by EMC (as recorded in EMC minutes or by email)	Cheque or electronic transfer

Australia:

Authorised Amount	Approved by	Payment method
<1200 AUD	Chair <b>or</b> Development Manager	Bank card or electronic transfer
1200-2400 AUD	Chair <b>and</b> Development Manager	Bank card or electronic transfer
2400-4000 AUD	Chair or Development Manager plus ex ante approval by EMC (as recorded in EMC minutes or by email)	Bank card or electronic transfer
>4000 AUD	Chair or Development Manager plus ex ante <b>and ex post</b> approval by EMC (as recorded in EMC minutes or by email)	Bank card or electronic transfer

### Annex 1b: Bank accounts and signatories

Below are the details of Femili PNG's bank accounts including the bank account signatories that have been endorsed by the Management Committee.

Bank account name	Bank	Branch	BSB	Account no	SWIFT	Signatories
Femili PNG Inc.	ANZ	Lae – Top Town	018-890	15262993	ANZBPGPX	Daisy Plana, Denga Ilave and Josephine Romokau (any two of)
PNG Family and Sexual Violence Case Management Centre	Commonwealth Bank	Dickson, ACT	062-904	10492907	CTBAAU2S	Stephen Howes and Lindy Kanan (any one of)



**Annex 2: Staff per diem rates**

PNG per diem rates have been adapted from Oxfam.

**PNG urban areas:**

Breakfast	Lunch	Dinner	Miscellaneous	TOTAL
K25	K30	K45	K5	K105

**PNG rural areas:**

Breakfast	Lunch	Dinner	Miscellaneous	TOTAL
K15	K15	K20	K5	55

**Australia:**

AUD 100 per day.

**Other international destinations:**

Equivalent of K200 per day.

This per diem scheme will use the following principles:

- Acquittals are not required for the meal allowances as this is a travel entitlement.
- Where a meal is provided no allowance will be paid for that meal time.
- Acquittals to be made on accommodation and transport costs.
- Miscellaneous costs will include phone cards/top-ups.

**Meals and allowances for remote trips**

Rates will be determined by the respective supervisor on a case-by-case basis taking into account costs according to each local community hosting the visit.

**Accommodation and transport costs**

All travel advances need to be approved by the respective supervisor on a case-by-case basis at the time of the request taking into account the amount budgeted for these items.

Alongside with the per diem, the staff will also receive an amount of K500 as security money. This should be returned upon returning back from the work related trip. This amount is intended for unexpected financial insecurity or security threats.

### **Annex 3: Forms**

The following forms are provided below:

- Cash Payment Advice
- Cheque Payment Advice
- Liquidation Form
- Purchasing Internal Documentation Form (PIDF)
- Ex post approval form









**PURCHASING  
INTERNAL  
DOCUMENTATION  
FORM**

**Office: Lae      PIDF #: X/2016**

*Complete this form before you commit to pay PGK 3,000 or more for physical goods or for services of any kind.*

**A. The Need**

Requester name <i>(Must not be approver):</i>		Date: Day/Month/Year
What do you need? Why? When?		
Detailed Requirements		
Other important decision factors:		

**B. Initial Cost Estimate**

How much do you think this will cost.	
How did you estimate the cost?	

*NOTE: If you collect 3 firm quotes that meet Step A specifications, they can be used to complete Bid Comparison Table*

**C. Budget and Funding**

The budget line item/account code to be charged for this purchase?	
Is the total budget will result for the project to overspend?	If yes, attach email authorizing overspend.
If yes, I have confirmed that this purchase complies with funding terms and budget	Name:

**D. Bid Collection and Comparison**

Collect 3bids or 3 firm quotes from step B. to complete bid comparison table	
Number of vendor bids: 1	If fewer than 3 bids or quotes provide explanation in box provided in the 3 <sup>rd</sup> page of this form.
Name of recommended vendor:	Bid Amount:
Attach EMC/MC email approval except for airlines, hotels, utilities and telecommunication.	

**E. Authorization to Purchase**

I approved the vendor selected and authorize spending a maximum of

Approver (Authorization to purchase to be given by email or electronic signature):

➤ PGK 3000	Ex ante approval by EMC or Treasurer	Email date: __/__/__
➤ PGK 10,000	Ex post approval by EMC or Treasurer	Email date: __/__/__

**F. Purchase Completion**

Goods match specifications were received, added to inventory if appropriate, and placed into service or service meet specifications have been received. Yes OR No (circle the one that applies)		If no, attach explanation
Is this purchase a fixed Asset?	Yes OR No	If yes, scan the vendor invoice and email to EMC
Does this involve a contract?	Yes Or No	If yes, scan the contract and email to EMC

I confirm step F is indicated: Name: \_\_\_\_\_ Signature: \_\_\_\_\_

**PIDF Bid Collection & Comparison (Step D) or Quote Comparison (Step B)**

Name of the person who collected, compare bids, quotes or recommended vendor	
Written request to 3 or more vendors, letter or emails attached	
Did any requirements change after PIDF step A or Step B?	Yes or No, if yes, explain below

*Bid Comparison Table (if more than 3 bids were obtained, extend last row). If fewer than 3 bids, explain in box below. If vendors provided written bids, attach them to the printed PIDF.*

Vendor Name	Price Quoted	Reliability, other factors considered/Comments

**Recommended Vendor**

Which bid is recommended and why? (If lowest bid was not chosen, describe reasonable factors that took precedence.)

--

Explanation if fewer than 3 bids/quotes were obtained.

--



### Ex post approval form

**Table 1**

Title	
Amount (K)	
PIDF Number	
PIDF approved by EMC date	
PIDF amount (K)	
Month in which expenditure appears in financial statement	
Cheque No.	
Cheque Amount	
Month in which cheque appears in bank statement	
Receipt attached	
Physical evidence of expenditure	
Comments	

**Note: If there is more than one purchase and/or cheque and/or receipt leave yellow shaded items in Table 1 above blank and fill in the table below**

**Table 2**

Purchase	Amount (K)	Cheque No	Cheque Amount	Month of financial statement	Month of Bank statement	Receipt sighted	Evidence of expenditure
<b>TOTAL</b>							

Note: Total (K) in Table 2 must equal Amount (K) in Table 1

Prepared by:

Approved by

Date of submission:

Date of approval