Table of Contents

1.0 Introduction ............................................................................................................. 3
  1.1 NANA Financial Management Principles: ............................................................ 3
  1.2 Project Accounting Officers .................................................................................. 4
  2.1 Direct Costs ............................................................................................................. 4
  2.2 Indirect Costs ......................................................................................................... 4
  3.1 Personnel Cost ........................................................................................................ 4
  3.2 Travel Cost ............................................................................................................. 5
  3.3 Lodging/Hotel Accommodation ............................................................................. 6
  3.4 Per diem ................................................................................................................. 6
  3.5 Other Direct Costs (ODCs) .................................................................................... 7
4.0 Expenditure Documentation ..................................................................................... 8
5.0 Internal Control Systems ......................................................................................... 15
  Objective ...................................................................................................................... 15
6.0 Compliance Checks .................................................................................................. 20
  6.1 Objectives .............................................................................................................. 20
  6.2 Compliance Scope of Work .................................................................................... 20
  6.3 Timing and Scope .................................................................................................. 21
  6.4 Reporting ............................................................................................................... 21
  6.5 Sample Format of Compliance Report .................................................................. 22
  6.6 Management Letter ............................................................................................... 24
  6.8 External Audit ....................................................................................................... 25
8.0 Payroll Accounting .................................................................................................. 26
  8.1 Purpose of payroll .................................................................................................. 26
  8.2 Payroll procedures ................................................................................................. 26
  8.1.3 Salary Negotiation and Pay Period .................................................................... 26
  8.2.4 Statutory Deductions ....................................................................................... 28
9.0 Accounting for Advances ......................................................................................... 28
Annexes ......................................................................................................................... 33
Financial Management Tools ......................................................................................... 33
1.0 Introduction
The purpose of this financial management manual is to provide guidelines and procedures for the management, recording, and reporting of NANA financial transactions, including its contracted programs, with a view to ensuring that as much as possible, the project finances are managed in a transparent, accountable and consistent manner. The manual will also serve as training material and reference materials for the project staff particularly the Accountants.

1.1 NANA Financial Management Principles:

- Transparency & Accountability
- Legal & Statutory Compliance
- Contractual Compliance
- Due Process & Due Diligence
- Financial and Sub grant management Best Practices
- Professional and ethical practices

Staff must not engage in any unprofessional or unethical practices including, but not limited to:

- Conflict of Interests
- Colluding with third parties to inflate contracts
- Abuse of Trust/Office
- Preparation of false financial or program reports
- Aiding and abetting the failure of a contractor or other external persons and staff to meet their financial and contractual obligations
- Lack of appropriate disclosure in dealing with other stakeholders and staff of the project
- Misuse, manipulation or non-disclosure of material information to the project
- Unauthorized disclosure or release of restricted financial or program information
- Offering or accepting gratification as an inducement to gain undue advantage.
1.2 Project Accounting Officers
The Governing Board is the overall organ responsible for the transparent and efficient financial management of the Project. However, NANA accountants and in the case of a project, the Project Accountants are technically responsible for the day-to-day financial management of NANA funds. The national accountant/project accountants are financial advisors and should exercise all due diligence and professionalism in the discharge of their professional responsibilities.

2.0 Direct Costs
- Costs that can be identified specifically with a particular final cost objective.

Examples of Direct Costs:
- Personnel costs
- Consultant fees
- Participants costs
- Workshop materials
- Hotel accommodation & Per diems
- Transport reimbursements

2.1 Indirect Costs
- Costs incurred for common or joint objectives and which cannot be readily identified with a particular final cost objective.

Examples of Indirect Costs:
* Office rent
* Utilities - electricity, toiletries

3.0 Project Expenditure Budget Lines

3.1 Personnel Cost
These are salaries of Full Time Employees (FTE) engaged by NANA. FTE salaries are paid monthly according to the agreed salary packaged.
Employees are required to fill in monthly Time Sheet which tracks the number of days and hours worked per each month. Salary payments are subject to relevant statutory deductions.

Staff payroll must be authorized by the DO and staff must have valid employment letter before enrolment into the payroll. Salaries shall be paid not later than 30\textsuperscript{th} of each month and the payment is made in arrears on monthly basis. If at any case there is a reason for a change in date, the staff shall be duly informed. All salaries shall be subject to relevant statutory deductions of pay as you earn (PAYE), pension and national housing fund.

All salaries shall be paid directly into each employee’s bank account. Cash payment is not allowed except otherwise justified and authorized by the ED.

### 3.2 Travel Cost

These are costs of air fare, mileage reimbursement, car rental and local transport reasonably incurred to facilitate project authorized travels. It is the project policy to reimburse all authorized project travels. Authorized travelers may apply for a reasonable travel advance prior to travel provided previous travel advance has been liquidated.

#### Air Ticket

- Reimbursement for air fare will be for an economy class.
- Overweight and/or over-limit charges are not allowed, except where such overage is due to items \textit{required} for the NANA business.
- Charges for ticket change are also not allowed, except where such change was for the purpose of the project needs and must have been authorized.

#### Ground Transportation

- Reasonable Taxi Fare for airport drop, pickups and local transport is allowable. A valid receipt is required for reimbursement of all local transport, airport pick up and drop. In any case however, the claim and reimbursement must be duly approved.
- Mileage reimbursement is allowable for use of personal vehicle while on the project approved travels. Mileage reimbursement shall be at the NANA standard mileage reimbursement rate of N20/KM or Project rate of N30/KM.
- Rail travels where available are also allowable and will be reimbursed based on actual fare.

### 3.3 Lodging/Hotel Accommodation

- The project will usually make arrangements for hotel accommodation for the project meetings, training, workshops, etc.
- Participants and project staff are required to lodge in the designated hotels provided by the project. Where the hotel is not booked by the project, reimbursement for hotel accommodation shall not exceed the maximum hotel rate approved by the project.
- Where the hotel is not booked, participants could present valid hotel payment receipts and analyze bills for reimbursement to the limit provided for lodging.
- Hotel accommodations are categorized into two:
  - I. The Priority States
  - II. The Non-Priority States

The priority States are Abuja, Lagos, Port harcourt, Calabar, Kano, Kaduna, and Maiduguri.

The Non-priority states are Sokoto, Kebbi, Niger, etc

  i. Accommodation for the priority states is N25,000
  ii. Non-priority states accommodation is N15,000
  iii. Accommodation for LGAs is N10,000

- Request for travel authorization and hotel booking must be processed well in advance to allow the logistics unit makes the travel arrangements in time.
- Participants are required to sign their individual bills at the point of check-out.

### 3.4 Per diem

Staffs travelling on NANA business are eligible for per diem for meals and incidental expenses as set out in the approved per diem rates table below. Travelers are only eligible for per diem for overnight stays outside their primary place of work return to place of residence by 4pm. Receipts are not required for reimbursement of per diem.
• 50% of per diem is given to staff on travel days
• 100% on activity days and
• 50% on the departure days.
• Deductions will be made on the days when full meals are given to the staff. But will be with the exception of tea breaks, not a full breakfast.
• Full breakfast should be equal to the full meals given to staff.
• See the table below for percentage deduction on per diem.

NANA approved maximum hotel and per diem Rates

Below are NANA and the Project approved maximum daily rates for hotel and per diem for staff while on NANA-authorized business trips. However, the rate may be reviewed upward depending on the budget of a project. Where a staff could not get the hotel at the NANA approved rates either due to limited hotel/rooms or because an activity is scheduled to hold in a particular hotel and such hotel’s rates are above the approved rates, actual rates could be reimbursed if prior approval has been given by the ED for the use of the such hotel

<table>
<thead>
<tr>
<th>Location</th>
<th>Hotel</th>
<th>Per diem</th>
</tr>
</thead>
<tbody>
<tr>
<td>Priority States</td>
<td>N 25,000</td>
<td>N 10,000</td>
</tr>
<tr>
<td>Other States</td>
<td>N 15,000</td>
<td>N 8,000</td>
</tr>
<tr>
<td>Local Government Areas</td>
<td>N 10,000</td>
<td>N 8,000</td>
</tr>
</tbody>
</table>

3.5 Other Direct Costs (ODCs)

In addition to the specific cost classifications and expenditure documentation requirements above, every payment must be supported by adequate, clear, and self-explanatory and standalone documentation. Project files would be audited by NANA or the donors or prime grantee during or after the grant period; and any
expenditure not adequately supported by necessary documentation may be disallowed and refunded to the project.

4.0 Expenditure Documentation

The following basic documentation are required depending on the type of transaction carried out:

- Payment Authorization/Approval from duly authorized officer(s),
- Pro forma Invoice,
- Approval memo as may be applicable
- Tenancy and maintenance agreements
- LPO/Job Order,
- Delivery Note,
- Goods Received Note or Certification by competent officer of goods received or job done
- Cash Receipt acknowledging payment.

NB: All financial records including receipts, invoices, service agreements, etc. must be legibly written in English.

a. Memo

As stated previously, each voucher should be able to stand alone and speak for itself in an audit. The voucher and supporting documentation should clearly state the purpose and type of expense. In ANY instance when it may be unclear what the purpose of the expense is or if the amount seems extra-ordinary, a Memo should be written up to fill in the gaps and provide the required necessary details, transaction description and expenditure justification. The memo must be approved by the authorized signatory. Where appropriate, an email correspondences and approval and/or documented approval on the invoice, bills, and receipts will also suffice.

b. Cash Receipt

A receipt is a document that acknowledges receipt of payment to a vendor or service provider for a particular good or services. A receipt must contain specific information such as:
Business Name & Contact Address:

The business name ordinarily should have bearing with the transaction type. In addition, each receipt should have contact address of the vendor or service provider. Auditors can select any receipt randomly for validation and verification and it will be very embarrassing to find that a vendor is fictitious and/or cannot be traced or located.

Amount Paid:

The currency name (or symbol) and amount paid in words and figures for the goods purchased or services provided must be clearly stated. If multiple items or services have been paid for, the receipt should itemize the cost accordingly except where detailed invoice has been provided.

Payment Date:

The payment date must be clearly stated and should specify the day, month and year.

Description:

A description of the goods or services purchased must be provided.

Cashier/Payees Signature:

A receipt must be signed by the authorized representative of the vendor or service provider.

c. Invoice

An invoice is a bill documenting the cost and description of a goods supplied or service provided but not yet paid. An invoice should include the vendor's name and contact address, date of invoice, and invoice number. An invoice that is stamped or initialed "PAID" by the appropriate Accountant could be an acceptable receipt.

d. Advance Request Form

A completed Advance Request form is the documentation provided for a voucher in which an advance has been issued. An Advance Request form must include the name of the advance recipient, the dates and a detail of the advance e.g. travels. If the advance is for non-travel related expenses (program activities, meetings, etc.), there must be an explanation as to why an advance is required. Direct payments are always encouraged above collection of advances.
e. **Timesheet**

All payment for salaries and consultancy fees must be supported with approved Time sheet. The Timesheet must state the name of payee (staff or consultant), number of days, and hours worked, and signature of the payee as well as the supervisor authorization. All timesheets must be filled from 24th of the preceding month to 25th of the present month.

f. **Agenda and Participants Attendance Sheets**

All payments for training, workshop, or meeting including meals, participants per diem and travel reimbursement, etc. must be supported with participant’s attendance sheet and event agenda.

g. **Certificate of Honor or In lieu of Receipt**

When it is not possible to obtain a receipt or invoice, a memo should be written to indicate how the transaction occurred and why receipt is not obtainable. Certificate of Honor or In lieu of Receipt should only be allowed under limited circumstances. The memo must state the date, amount, place and goods or services that were received and the circumstances which prevented the receipt or invoice from being obtained. Certificate of honor or In lieu of Receipt must be approved by the Chair.

h. **Documentation Summary Table**

<table>
<thead>
<tr>
<th>Type of Payments</th>
<th>Documentation Requirements</th>
</tr>
</thead>
<tbody>
<tr>
<td>Advance for Travel or other Program Activities.</td>
<td>Approved Advance Request via Advance Request Form or email.</td>
</tr>
<tr>
<td>Travel Reimbursement</td>
<td>▪ Retirement of Travel Advance</td>
</tr>
<tr>
<td></td>
<td>▪ Hotel Bills</td>
</tr>
<tr>
<td></td>
<td>▪ Cash receipts for air tickets, car rental, etc.</td>
</tr>
<tr>
<td></td>
<td>▪ Air Ticket and Boarding pass</td>
</tr>
<tr>
<td></td>
<td>▪ Trip Report where applicable</td>
</tr>
</tbody>
</table>

Also look closely at:
<table>
<thead>
<tr>
<th>Subaward Funding</th>
<th>Copy of sub Award Contract, Agreement or</th>
</tr>
</thead>
</table>
| Workshop, Training & Meetings | - Agenda  
- Participant Attendance list  
- Cash receipt for meals, equipment rental, w/shop materials, etc.  
- Payment schedule for travel and transport reimbursements  
- Hotel Bills |
| Salary Payment | - Approved Timesheet (specifying):  
  - Name of payee (staff name)  
  - Dates and/or hours worked  
  - Signature of payee  
  - Supervisor's authorization  
- Approved Payroll Schedule (specifying):  
  - Basic Salary  
  - Allowances  
  - Statutory & other deductions  
  - Net Pay  
- Approved Variation Order where applicable  
- Approved Bank Payment Schedule:  
  - Payee Name  
  - Bank Name  
  - Bank Account Number (NUBAN #)  
  - Net Pay |
<table>
<thead>
<tr>
<th>Subcontractor/Sub recipient Expenses</th>
<th>Invoice or Reconciliation Worksheet that includes:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>▪ Terms of Reference (ToR)</td>
</tr>
<tr>
<td></td>
<td>▪ Sub contract Agreement/MOU</td>
</tr>
<tr>
<td></td>
<td>▪ Budget Summary</td>
</tr>
<tr>
<td></td>
<td>▪ Obligation Amount (and effective dates)</td>
</tr>
<tr>
<td></td>
<td>▪ Current period expenditures by line item</td>
</tr>
<tr>
<td></td>
<td>▪ Cumulative Expenditure Tracking</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Consultancy Payments</th>
<th>Consultancy Contract that includes:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>▪ Consultancy contract &amp; acceptance:</td>
</tr>
<tr>
<td></td>
<td>▪ Number of days</td>
</tr>
<tr>
<td></td>
<td>▪ Performance period (Dates)</td>
</tr>
<tr>
<td></td>
<td>▪ Daily Rate</td>
</tr>
<tr>
<td></td>
<td>▪ Scope of Work (ToR)</td>
</tr>
<tr>
<td></td>
<td>▪ Deliverables</td>
</tr>
<tr>
<td></td>
<td>▪ Approved Time Sheet</td>
</tr>
<tr>
<td></td>
<td>▪ Consultancy Job Completion &amp; Certification or approved report</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Payment for Office Rent</th>
<th>Tenancy Agreement</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>▪ Memo requesting and approving the payment</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Payment for Maintenance Services</th>
<th>Maintenance Contract or Agreement</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>▪ Agreed scope of Work (SoW)</td>
</tr>
<tr>
<td></td>
<td>▪ Job Completion Certification</td>
</tr>
<tr>
<td></td>
<td>▪ Invoice</td>
</tr>
<tr>
<td></td>
<td>▪ Memo requesting and approving the</td>
</tr>
</tbody>
</table>
Payment

Payment for Per Diem
- Travel Authorization

Payment for Repairs, Renovations
- Service Agreement or Local Purchase Order (LPO)
- Agreed Scope of Work (SoW)
- Job Completion Certification
- Invoice
- Memo requesting and approving the payment

i. Payment Checklist

<table>
<thead>
<tr>
<th>S/N</th>
<th>Documentation</th>
<th>Office Running Expenses</th>
<th>Activities / Program Costs</th>
<th>Advance Payments [All Types]</th>
<th>Procurement</th>
<th>Retirement</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Payment Voucher (PV)</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓ (for reimbursement)</td>
</tr>
<tr>
<td>2</td>
<td>Executive Director’s Approval</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>3</td>
<td>Approved budget</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>4</td>
<td>Activity Profile</td>
<td>-</td>
<td>✓ (if activity)</td>
<td>✓ (if activity)</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td></td>
<td>Operational Budget</td>
<td>✓</td>
<td>✓</td>
<td>✓ (if admin)</td>
<td>✓ (if admin)</td>
<td>✓</td>
</tr>
<tr>
<td>---</td>
<td>-------------------</td>
<td>---</td>
<td>---</td>
<td>--------------</td>
<td>--------------</td>
<td>---</td>
</tr>
<tr>
<td>6</td>
<td>Approved Requisition</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>7</td>
<td>3 Quotes/Pro forma Invoice (up to N100,000)</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>8</td>
<td>3 Quotes /Pro forma Invoice plus LPO (&gt;N100,000)</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>9</td>
<td>Advance Retirement (&amp; Bank teller for amount refunded)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>✓</td>
</tr>
<tr>
<td>10</td>
<td>Receipt/Cash Invoice / Acknowledgement letter</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>11</td>
<td>Participants signed attendance list</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>-</td>
<td>✓</td>
</tr>
<tr>
<td>12</td>
<td>Delivery Note/Signed receiving report (By in house / Primary)</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td></td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>Payment Schedules – signed by beneficiaries with dates</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>Other relevant documents as may be applicable</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>Terrorist checks for third party payment as may be applicable (epls.gov website)</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td></td>
</tr>
</tbody>
</table>

### 5.0 Internal Control Systems

**Objective**

NANA internal control systems have been designed to accomplish the following objectives:

1. Safeguard assets;
2. Check the accuracy and reliability of the accounting data;
3. Facilitate prevention and detection of fraud and errors
4. Promote operational efficiency and value for money (VfM)
5. Protect external parties from dishonest and unethical staff
6. Ensure that the funds and resources are used wholly and exclusively for the purpose for which are appropriated.
7. Encourage adherence to operational and managerial policies.

The internal control objects are achieved through the following control mechanisms:

- Effective Accounting Systems
- Specific Control Procedures
The accounting system consists of the documents and procedures established to identify, classify, analyze, record and report on each partner’s transactions and to maintain accountability for the project resources.

On the other hand, the control procedures are established to mitigate the risk of error, fraud or misstatement in the financial transactions, recording and reporting. The policies and procedures are designed to ensure:

a. Segregation of Responsibilities

Critical accounting roles and responsibilities are segregated to ensure that an individual cannot process a transaction from initiation through to reporting without the involvement of others and thereby reducing the risk of fraud or error to a reasonable level. ED or DO reviews and authorizes all payment requests and payment vouchers prepared by the Accountant.

b. Cash Control

- All cash in hand (Office Imprest and Cash in transit) shall be kept in a safe box.
- Only the custodian holds the key and numerical combination for the Safe.
- Safe keys or combination are not allowed to be released to unauthorized staff.
- When the office closes for the day, the custodian shall securely lock the safe box and the office where the safe is located.
- In the event that a person other than the usual person accesses the safe, the cash inside should be counted and recorded and witnessed when the safe is first opened.
- Once the usual person is back in the office, cash should be counted again and reconciled with the recorded amount.
- The maximum amount per request is the sum of ₦100,000, the maximum reimbursement (cash float) is ₦100,000. The minimum balance shall be ₦10,000.
- All petty cash requests must be approved by the Director Operations.
- The Director Operations shall conduct cash count at least once monthly.

c. Project Dedicated Bank Account

- Apart from NANA account, bank account must be opened and maintained for project NANA is contracted to implement. The account can be opened in the name of the project and NANA or
the name of the funder. For example NANA-G4H. Opening of any bank account must be duly authorized by the ED and/or Chair of Board of Trustees. All accounts must be managed by joint signatories comprising of “A” and “B” signatories as follows:

- Group “A” signatories:
  - Executive Director and at least one Director.
- Group “B” signatories:
  - Finance Manager and Finance

### d. Approval Limits

**Approving Authority**

The ED of NANA shall be the Chief Accounting Officer of the Project and shall have the approving authority for all expenditure. However, some donors may have additional approval controls and protocol. Any such additional controls shall be adhered to.

<table>
<thead>
<tr>
<th>Type of Commitment</th>
<th>Cost Center(s)</th>
<th>Level (NGN)</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>Expenditure Payments</td>
<td>All</td>
<td>≥ ₦ 500,000</td>
<td>Executive Director</td>
</tr>
<tr>
<td>Personnel Costs and Consulting/Technical Assistance Agreements</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Expatriate Employment Officers</td>
<td>All</td>
<td>All</td>
<td>Director Operations</td>
</tr>
<tr>
<td>Expatriate Benefits Expenses (insurance, pension plan, medical)</td>
<td>All</td>
<td>All</td>
<td>Director Operations</td>
</tr>
<tr>
<td>Monthly payroll expenses for all staff</td>
<td>All</td>
<td>All</td>
<td>Director Operations</td>
</tr>
<tr>
<td>Staff Employment Contracts, Employment letters and changes in salaries</td>
<td>All</td>
<td>All</td>
<td>Director Operations</td>
</tr>
<tr>
<td>Consultant Agreements</td>
<td>All</td>
<td>All</td>
<td>Executive Director</td>
</tr>
<tr>
<td>Grants Agreements and Sub Agreements</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grants Agreements</td>
<td>All</td>
<td>All</td>
<td>Executive Director</td>
</tr>
</tbody>
</table>
### Sub Agreements

<table>
<thead>
<tr>
<th>Contracts, Leases or Rental Agreements</th>
<th></th>
<th></th>
<th>Executive Director</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contracts, MOUs, Agreements - Legal review prior to signing</td>
<td>All</td>
<td>≥ ₦1,000,000</td>
<td>Executive Director</td>
</tr>
<tr>
<td>Facility Leases</td>
<td>All</td>
<td>≥ ₦1,000,000</td>
<td>Executive Director</td>
</tr>
<tr>
<td>Contracts, Purchase Orders, Facility Leases, Rental Agreements and Voucher Vendor contracts</td>
<td>All</td>
<td>≥ ₦1,000,000</td>
<td>Executive Director</td>
</tr>
<tr>
<td>Sub grant Agreements- Local NGOs</td>
<td>All</td>
<td>≤ ₦1,000,000</td>
<td>Executive Director</td>
</tr>
<tr>
<td>Consulting Agreements</td>
<td>All</td>
<td>≥ ₦1,000,000</td>
<td>Executive Director</td>
</tr>
</tbody>
</table>

### Budgeted Expenditure

<table>
<thead>
<tr>
<th>Project based expenses</th>
<th>All</th>
<th>All</th>
<th>Director Operations</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operational expenses</td>
<td>All</td>
<td>All</td>
<td>Director Operations</td>
</tr>
</tbody>
</table>

### Financial Review (Compliance and Funding Review)

<table>
<thead>
<tr>
<th>Employment Contracts, Sub grants Agreements, Contracts and purchase orders</th>
<th>All</th>
<th>≤ ₦100,000,000</th>
<th>Director Finance</th>
</tr>
</thead>
<tbody>
<tr>
<td>All Expenses - project based and operational</td>
<td>All</td>
<td>≤ ₦100,000,000</td>
<td>Director Finance</td>
</tr>
<tr>
<td>Voucher vendor payments</td>
<td>All</td>
<td>≤ ₦100,000,000</td>
<td>Director Finance</td>
</tr>
<tr>
<td>Petty cash operational expenses</td>
<td>All</td>
<td>≤ ₦100,000,001</td>
<td>Director Finance</td>
</tr>
</tbody>
</table>

### Financial Planning & Analysis

<table>
<thead>
<tr>
<th>Annual Budgets, Forecast and Projections</th>
<th>All</th>
<th>≤ ₦100,000,000</th>
<th>Executive Director</th>
</tr>
</thead>
<tbody>
<tr>
<td>Proposal Documents</td>
<td>All</td>
<td>≤ ₦100,000,001</td>
<td>Executive Director</td>
</tr>
</tbody>
</table>

### Unbudgeted Expenditures

<table>
<thead>
<tr>
<th>All Unbudgeted Expenses</th>
<th>All</th>
<th>As approved by the management</th>
<th>Executive Director</th>
</tr>
</thead>
</table>

### Cheque Control:

- The Accountant shall have custody of cheque booklets.
- Blank cheques are locked in a safe. The key/combination to the locked safe is kept by the Accountant and duplicate keys with the DO.
- Blank cheques should not be signed in advance
- All cheques must be accounted for. If any cheque needs to be voided, the voided cheques are filed with and in the cheque PV files. The voided cheque should also be recorded in the cash book.
- All cheques should be photocopied and attached to the payment vouchers before lodgment or release to the payees.
- Payees should also acknowledge on the photocopy receipt of the original cheque – i.e. “original received by me: Name, Signature & Date” Cheques paid in directly into payee’s bank account will not require payee’s signature on the copy of the cheque but an evidence of bank lodgement should be attached.

When a new supply of cheque booklet is needed, the Accountant sends a request to the Bank for the new booklet.

f. Governing Board

The governing board shall have the right to take any appropriate decision or action if there are discrepancies or fraud.

g. Internal Checks and Reviews

In addition to setting up of the internal control measures, the following periodic spot checks are carried out to ensure checks and balances:

<table>
<thead>
<tr>
<th>Check/Frequency</th>
<th>Director Operation</th>
<th>Executive Director</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Spot Checks:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Office Imprest</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>- Proper processing &amp;</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>documentation of payment</td>
<td></td>
<td></td>
</tr>
<tr>
<td>vouchers</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Monthly Checks &amp; Reviews:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Bank reconciliation</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>- Outstanding Advances</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>schedule</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>- Quarterly Cash Forecast</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>- Monthly Financial reports</td>
<td>✓</td>
<td>✓</td>
</tr>
</tbody>
</table>
5.0 Compliance Checks

Compliance checking is the process of review and analysis of the implemented controls to check whether the implemented controls, and their output, meet the security requirements documented in the risk treatment plan of NANA.

5.1 Objectives

As part of internal control procedures, a compliance officer will be engaged to carry out periodic compliance tests and ensure the following objectives are being met:

- Evaluate adequacy of internal control system
- Ensure compliance with management policies, donor guidelines and other statutory and legal compliances.
- Accounting books, records and reports accurately reflect the programme activities
- Proper supporting documents are kept for all transactions
- Effective procurement and payment controls are operated
- Bank and cash balances are regularly reconciled with recorded income and expenditure.
- Assets are utilized effectively, and solely for the furtherance of the project
- Effective budgetary controls are operated
- Assets (including bank and cash balances) are adequately safeguarded
- Standard financial procedures are adhered to
- Compliance with all relevant applicable legal and statutory provisions
- Provide project management with timely information and recommendations on financial management to enable the management make timely and informed decisions.
- Identify possible and probable risks arising from doing business with the objective of instituting appropriate mitigations.

5.2 Compliance Scope of Work

- Examines, evaluates and reports on the adequacy and reliability of existing internal controls.
- Examines financial transactions for accuracy and compliance with instructional polices and applicable laws, rules and regulations.
- Recommends, as necessary, actions to improve; automated and manual systems of processing financial transactions, financial reporting, compliance with laws, regulations and internally developed policies and procedures and the safeguarding of assets.
• Identifies, assesses and evaluates the project’s risk areas and makes appropriate recommendations for improved internal control and accounting procedures.
• Reports risk management issues and internal controls deficiencies identified directly to the management and provides recommendations for improving the project’s operations, in terms of both efficient and effective performance.
• Prepares necessary reports that will be directed to the governing board.
• Carries out regular market surveys to ensure Value for Money before major Purchase orders are issued.
• Review of staff payroll and allocation of personnel costs/Level of Level (LoE)
• Confirmation of completeness and accuracy of transactions posted into the Cashbooks and General Ledgers
• Regular unscheduled spot cash count;
• Review of advance ledgers and independent debtors verification and confirmation;
• That an adequate system is in place to ensure that goods, works and services are being procured in accordance with the procurement procedures prescribed for the project. The audit should report by exception any such cases found where these guidelines are not followed.
• That an appropriate system of accounting and financial reporting exists, on the basis of which claims are prepared and submitted for reimbursement.
• Adequate records are maintained regarding assets created and assets acquired by the project, including details of cost, identification and location of assets.
• Verifying compliance with the recommendation of the internal audit report of the previous period(s) and provide comments thereon.
• Carries out internal audit investigations as required and submits reports to management.

5.3 **Timing and Scope**
Compliance checks and visits will be carried out on annual basis. Compliance Officer submits compliance Plan in advance to the Board of Directors. The compliance will cover all the organization transactions and sub-awards. The compliance will cover the operations of the organization.

5.4 **Reporting**
An annually compliance report should be issued to the Board of Directors. The report will give summary and detailed appendixes (where necessary) of any errors, irregularities and weaknesses discovered, including any reporting discrepancies and instances of the inappropriate use of funds. In addition to detailed compliance report, the compliance officer should
provide an Executive Summary highlighting critical issues that require the attention of the Board of Directors and the status of action on the previous recommendations.

5.5 Sample Format of Compliance Report

Part A: Project Description
Name, Location and Address:
Period covered in the previous compliance checks:
Period covered in the current compliance checks:

Part B: Executive Summary:
The Executive Summary should normally cover the following items:

- Objectives
- Methodology
- Status of implementation of the financial management system
- Status of compliance of previous audit reports, including major observations and pending compliance
- Key areas of weaknesses that need improvement, classified into the following areas:
  - Disallowance of expenditure as may be applicable
  - Procedural Lapses
  - Accounting Lapses
  - Accounting books and records not maintained
- Recommendations for improvements

Part C: Compliance to previous Compliance Reports
In this part, provide status of compliance with previous reports and detail pending observations. The views of the partners should also be mentioned. In case there is any difficulty or problem in resolution of compliance findings, these should be clearly highlighted.

Part D: Serious Observations:
In this part, provide details of serious observations, such as ineligible expenses, major lapses in internal controls, systemic weaknesses, procurement procedures not followed, incorrect information submitted for reimbursements, difference between cash drawn and expenditure reported, procedural lapse, accounting lapse, accounting books & records not maintained etc. The table below could be used to report the Section (e.g. Internal Control), specific observations, associated risks implication, Recommendation for improvement, Management’s comments/Agreed Action, and Agreed Timeline for compliance.
<table>
<thead>
<tr>
<th>S N.</th>
<th>Section</th>
<th>Observations</th>
<th>Risks Implications</th>
<th>Recommendations for improvement</th>
<th>Management’s Comments/Agreed Action</th>
<th>Agreed Timeline for compliance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Part E: Other Observations:

Observations that are not serious in nature, but nonetheless require the attention of the PMC should be detailed in this part.

5.6 Management Letter

Provide an Executive Summary of the observations mentioned in Part C and D along with suggestions/recommendations. Provide specific recommendations on internal control and systemic weaknesses. This will be communicated in a ‘Management Letter’ addressed to the Board of Directors highlighting findings during the period under review, which inter-alia will include:

- Comments and observations on the financial management records, systems and controls that were examined during the course of the review.
- Deficiencies and areas of weaknesses in systems and controls and recommendation for their improvement.
- Compliance with grants agreement and comments, if any, on internal and external matters affecting such compliance.
- Matters that have come to attention during the review and might have a significant impact on the implementation of the Project.
- Any special review procedures required of a compliance nature (for example, compliance of procurement procedures and procedure for selection of consultants, facilitators etc. recommended by the donor).
- Any other matters that the auditor considers pertinent.

5.7 Exit Interview and Initial Report

The auditors shall have an exit interview with Nana management where they shall issue the report of their findings and preliminary findings shall be discussed between both parties. In this meeting, the auditor shall give Nana the chance to immediately refute the findings if they can provide evidence before the exit. After discussing the findings, the auditor shall
make preliminary recommendations to Nana and submit a draft report to Nana.

**Follow-Up meeting**

Nana and the auditors shall agree upon a date and location not later than two weeks after the receipt of audit report draft for a meeting. The meeting shall be for the auditors to go over the findings and Nana’s response to each. Discuss the responses, review any pertinent evidence and agree to adjust or keep the findings in the final draft. The management’s response shall include:

- Whether you agree or disagree with the finding
- Corrective action plan
- Target date for implementation

For external audits, consult with the Management prior to finalizing a response.

**5.8 External Audit**

The organization’s books of accounts shall be audited by an external body annual. Such an Auditor or Auditing firm must be of proven ability as a professional and who must consistently be working according to accounting codes of conduct. The firm must be a firm of chartered Accountants and properly registered with an appropriate body.

**6.0: Periodic Financial Reporting**

The purpose of the reporting requirement procedures is to define the type, content and frequency of financial reports.

The following regular periodic reports will be prepared in addition to any specific report which may be required by the primary grantee or the Foundation:

Management financial reports:

- Monthly and Annual Income and Expenditure by budget lines
- Monthly and Annual Budget Tracker, Variance Analysis by budget lines
Monthly Bank Reconciliation statements
Monthly summary of activity costs

7.0 Payroll Accounting

7.1 Purpose of payroll
The purpose of payroll procedures is to ensure that:

- Employees are paid in accordance with contract terms and conditions
- Payments to employees are properly accounted for
- Statutory and voluntary deductions are properly accounted for and appropriately remitted
- Advance payments as may be applicable are properly accounted for and recovered from salaries

7.2 Payroll procedures
The payroll procedures are described below under the following headings:

1. Personal payroll records
2. Preparation of payroll

7.2.1 Salary Negotiation and Pay Period
(i) Salaries payable to members of staff shall be negotiated and agreed upon right at the point of interview before employment.

(ii) Salaries shall be paid to the full-time staff not later than last day of every month. Where unavoidable delay is anticipated, staff should be duly notified in advance.

(iii) Salaries must be paid directly from NANA or the Project Bank Account to the individual staff bank accounts. Staff that are on project must get their salaries in full directly from the project bank account.

1. Personal payroll records
- The Accountant should prepare a personal payroll record for each employee.
- This information should serve as a guideline for developing permanent record of standard data to be included in the monthly payroll for each person. The main sources of information are:
2. Preparation of payroll

The National Accountant shall prepare /maintain payroll record and the following must be considered:

- Individual staff timesheets must be completed by each staff and approved by his/her supervisor every month.

- Payroll will be prepared using preceding month time sheet for full time staff. Example, February payroll will be prepared upon submission of approved January timesheet. Facilitators and consultants shall be paid upon submission of approved current timesheet. Example, fees and/or allowances for January shall be upon submission of January Timesheet.

- No salary shall be paid to any staff who fails to submit his/her timesheet.

- The payroll should comprise of group or individual payroll, bank payment schedule and individual salary slip.

- In preparing the monthly payroll, the following should be stated for each employee:
  - Basic pay
  - Allowances
  - Salary-related employee deductions
  - Any repayment of advances should be entered
  - The total of all deductions should be calculated and entered. Total deductions deducted from the gross pay gives the net amount payable to the employee
7.2.2 Statutory Deductions

NANA will comply with the provisions of the relevant statutory regulations including:

- Personal Income Tax with respect to “Pay As You Earn” (PAYE)
- Pension Contribution including both Employer (10%) and Employee (8%) contributions.
- National Health Insurance Scheme (NHIS) with respect to staff medical services.

8.0 Accounting for Advances

Staff could be given advance to facilitate project mission. These include:

a. Travel advance
b. Advance for reimbursement of participants travels, per diem and other reimbursable
c. Advance for minor direct purchases

1. Travel advance

Travel Advances are given only for business (official) travel purposes to meet the cost of transportation, accommodation, food and other admissible cost associated with the travel;

Person who intends to take advance will submit advance request which must be approved by the DO or her/his assignee.

Travel advance must be liquidated within 5 working days following return from the trip. No travel advance should be given to a staff who has outstanding travel advance.

2. Advances for Workshops, Meetings and Conferences
Advance required for payment of participants per diem, transport reimbursement and other related expenses could be taken by a staff and should retire same immediately the event is completed.

Advances for organizing workshops, meetings and conferences are treated as the rest of advances. A detailed approved budget for the activity must be attached to the advance request.

For purposes of identifying the necessary components that may require an advance, a detailed forecast of the event’s costs will be required.

The advance for workshops and conferences can be obtained as follows:

<table>
<thead>
<tr>
<th>Description</th>
<th>Required Action</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Step 1</strong></td>
<td>The event organiser should prepare a comprehensive workshop/conference cost estimate after having received adequate approval for the event.</td>
<td>• This estimate must be objective and realistic.</td>
</tr>
<tr>
<td><strong>Step 2</strong></td>
<td>Identify which components of the cost estimate need the use of a cash advance</td>
<td>• These components will be the ones for which payment cannot be done by cheque</td>
</tr>
<tr>
<td><strong>Step 3</strong></td>
<td>Accountant reviews the cost estimate.</td>
<td>• Where applicable, the Accountant should compare the estimates to the approved project/activity budget.</td>
</tr>
<tr>
<td><strong>Step 4</strong></td>
<td>Submit advance request for DO’s or Project Lead’s approval</td>
<td>• Attach a copy of the cost estimate to the Advance Request</td>
</tr>
<tr>
<td><strong>Step 5</strong></td>
<td>Advance control</td>
<td>• The payee should sign and acknowledge receipt of the money.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Accounts will not pay staff with any previous unsettled advances.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Staff should be aware of the risk of handling large sum of money at the workshop or conference venue. Money should be counted and packed in an envelope for each participant at the office before payment at the workshop or conference venue. Participants must</td>
</tr>
<tr>
<td>Description</td>
<td>Required Action</td>
<td>Remarks</td>
</tr>
<tr>
<td>-------------</td>
<td>----------------</td>
<td>---------</td>
</tr>
<tr>
<td>step 6</td>
<td>Upon return, advances must be retired</td>
<td>All advances must be retired within 5 working days of completion of the event.</td>
</tr>
</tbody>
</table>

- **Note that collection of advances are HIGHLY discouraged where an activity can be achieved through direct payment of participants and vendors**

### 3. Purchases Advance

Considering the local situation, direct purchase of items of low value is usually required to be paid in cash through an advance. However, direct cash purchase is limited to an amount not exceeding N200,000. Cheque or electronic bank transfer should be used in the name of the supplier instead where possible. Any purchase above N200,000 must be paid by cheque or do transfer in the name of the vendor/supplier.

No advance will be paid to a supplier or vendor directly, purchase advance are only paid to staff who will make the purchase on behalf of the organization. This does not affect part payment to service providers who may require part payment as part of the Jobbing Order agreement.

Approved purchase requisition and advance request are required as part of the supporting documentation before purchase advance is processed for payment.

### Advance Retirement/Liquidation

Any advances taken must be used for the purpose for which it was taken. Advances have to be retired either in receipts or cash. When the advance given exceeded the funds needed for the prescribed activity, receipts, and all the remaining funds should be returned to Accounts when retiring the advance.

On the other hand, when the advance given fell short of the funds needed for the prescribed activity, and staff needed to contribute to
the payment, Accounts will reimburse the additional expenditure provided prior approval was given to the staff for the overspend.

The procedure to do this is described below:

<table>
<thead>
<tr>
<th>Description</th>
<th>Required Action</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Step 1</td>
<td>Prepare advance retirement submission</td>
<td>Attach the original supporting documents</td>
</tr>
<tr>
<td>Step 2</td>
<td>Get authorization from the officer that authorized the advance, or the next senior officer on the hierarchy</td>
<td>Make a photocopy of the retirement submission for own records</td>
</tr>
<tr>
<td>Step 3</td>
<td>Submit forms (original and photocopy) to Accounts</td>
<td>Advances should be retired within 5 working days after return from travel or completion of an activity (workshop, training, etc.). In any situation, no advance should remain outstanding for more than 10 days without management approval.</td>
</tr>
<tr>
<td>Step 4</td>
<td>Return unspent funds to Accounts (when advance exceeds needed)</td>
<td>Staff should ensure Accounts acknowledges the refund</td>
</tr>
<tr>
<td>Step 4 (a)</td>
<td>Get payment from Accounts (when advance received falls short of funds needed)</td>
<td>The payee should sign and acknowledge receipt of the reimbursement</td>
</tr>
</tbody>
</table>

**Claim and reimbursement**

All claims above N5, 000 must have supporting documentation except for per diem and Mileage claims. Where un-receipted expenses incurred are above N5, 000.00, an application explaining the circumstance must be made to the DO. This application when approved will serve as supporting documentation for such claim and may be honored.

The procedure is detailed below:

<table>
<thead>
<tr>
<th>Description</th>
<th>Required Action</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Step 1</td>
<td>Obtain and fill an Expense Claim Form accordingly</td>
<td>Fill in the form identifying different expenses if necessary. Attach the original supporting documents</td>
</tr>
</tbody>
</table>
### 9.0 Property, Plant and Equipment (PPE) Management

#### 9.1 Purpose of fixed asset procedures

NANAs shall maintain a Fixed Asset Register for all assets. The purpose of fixed asset procedures is to ensure:

- Grant recipient’s assets are safeguarded by recording their details and monitoring their location and condition.
- Any movements of fixed assets is monitored and recorded in the Fixed Assets Register.
- Register of Non-Expendable (Fixed) Assets shall be maintained by NANA.
- The asset item should also bear the asset number marked in an indelible form.
- Obsolete assets will continue to keep their number until they are properly disposed.
- Approval must be obtained from the Foundation for disposal of assets procured with the project funds.
- Where an asset is replaced, it will be issued a new number.
- The Assets register will record asset description, classification, cost, date of purchase, identification number, location, custodian, date of disposal, and disposal cost.
- Regular checks, at least once yearly, to confirm the physical existence of the assets should be carried out by the Secretary and report to the BoT.

- The Assets as may be applicable shall be classified as follows:

<table>
<thead>
<tr>
<th>Type of Asset</th>
<th>Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>Motor Vehicle</td>
<td>MVH</td>
</tr>
<tr>
<td>Office Furniture and Fittings</td>
<td>OFF</td>
</tr>
</tbody>
</table>
9.2 **Fixed asset identification numbers**

Format for the identification number of NANA assets will be as follows:

Location / NANA - Type of Asset / Serial Number

(DT / NANA/OFF / 001; BK/ NANA/OEQ / 003, etc)

---

**Annexes**

**Financial Management Tools**

- Payment Voucher (PV) Template
- Advance Request Template
- Claim Form
- Analyzed Cash Book
- Time sheet
- Monthly Financial Report Template
- Travel Authorization
- Consultancy Contract Template
- Consultancy Completion & Certification
- Local Purchase Order
NANA GIRLS AND WOMEN EMPOWERMENT INITIATIVE
Head Office: Nana building, Eastern Bypass, Opposite Pinnacle Hotel, Tamaje Area Sokoto State.

PAYMENT VOUCHER

Date: ........................................ P V No.: ........................................
Activity Code: .................................................. Main Element:
........................................................................................................
Payee's Name:
........................................................................................................
Address: ...................................................................................................

Payment form (tick): ☐ Cash Payment ☐ Cheque No:........................................

<table>
<thead>
<tr>
<th>Details of Payment</th>
<th>Amount ₦</th>
<th>QBks Code</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Total amount in figures

Total amount in words:
........................................................................................................
........................................................................................................

Prepared by:       Approved by:      Received by:

Name: _______________ _______________ _______________
NANA GIRLS AND WOMEN EMPOWERMENT INITIATIVE  
Head Office: Nana building, Eastern Bypass, Opposite Pinnacle Hotel, Tamaje Area Sokoto State.

ADVANCE REQUEST FORM

<table>
<thead>
<tr>
<th>S/no</th>
<th>Details</th>
<th>Quantity</th>
<th>Mileage/day /litres</th>
<th>Unit Price ₦</th>
<th>Amount ₦</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Total amount in words:  

Signatures (sign below and print name):

Submitted by:  
Checked by:  
Approved by:

Name:________________________  __________________________  __________________________

Sign:____________________  __________________________  __________________________
# NANA GIRLS AND WOMEN EMPOWERMENT INITIATIVE

**Head Office:** Nana building, Eastern Bypass, Opposite Pinnacle Hotel, Tamaje Area Sokoto State.

## CLAIMS FORM

<table>
<thead>
<tr>
<th>Date:</th>
<th>NANA Office:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name:</td>
<td>Designation:</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>S/NO</th>
<th>Details of Expense</th>
<th>Supporting Documents</th>
<th>Amount N</th>
<th>Account Code</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Total Expenditure:**

Total amount in words:

*Signatures (sign below and print name):*

Submitted by: 
Checked by: 
Approved by:

Name:

Sign: ___________________ ___________________ ___________________
<table>
<thead>
<tr>
<th>DATE (MM/DD/YY)</th>
<th>PAYEE</th>
<th>DESCRIPTION</th>
<th>CHEQUE /PV</th>
<th>Activity Code</th>
<th>DEBIT</th>
<th>CREDIT</th>
<th>BALANCE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jan 1, 22</td>
<td>Balance B/F</td>
<td></td>
<td>NO</td>
<td>NGN</td>
<td>NGN</td>
<td>NGN</td>
<td>NGN</td>
</tr>
</tbody>
</table>
# NANA GIRLS AND WOMEN EMPOWERMENT INITIATIVE

## Computations of Staff Salaries for the month of September, 2022

<table>
<thead>
<tr>
<th>Staff Name</th>
<th>Staff Number</th>
<th>Position</th>
<th>Account Number</th>
<th>Bank Name</th>
<th>Monthly Sal (Naira)</th>
<th>PAYEE</th>
<th>NET PAYMENT</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTAL</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>