
TANZANIA SCOUTS ASSOCIATION



FINANCIAL REGULATIONS

Schedule of Amendments and Approval

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APPROVAL OF THE REGULATIONS

This is an official Financial Regulations document for Tanzania Scouts Association, having been presented to the National Executive Committee and approved. As thus, we members of Executive Committee of Tanzania Scouts Association hereby commit that we will abide by this Policy and Procedures document from date of endorsement.

Thus signed on this day _____ of _____ 2016 in Dar es Salaam.

Chief Commissioner

National Executive Chairperson

National Executive Commissioner

Honorary Secretary

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ABBREVIATIONS

TSA	Tanzania Scouts Association
EXCO	Executive Committee
STECO	Steering Committee
NSC	National Scout Council
FAR	Financial Regulations

1. INTRODUCTION

1.1 Background

- (a) The Financial and Accounting Regulations (FAR) are made to regulate and control the financial affairs of the Association. Regulation specifications related to financial transactions by Association officials shall be governed by this document.
- (b) Apart from the FAR, the Tanzania Scouts Associations (TSA) shall have its own Scheme of Service and Human Resource Policy and Procedure Manual to broadly govern regulated and discipline the working of officials of the Association. The Chief Commissioner is the Chief Executive Officer of the Association and is overall in-charge of all the activities of the Association.

1.2 Definitions

- (a) **“Executive Committee”** shall mean the Executive Committee of TSA as constituted under Article 8 of the Constitution.
- (b) **“Chairman”** shall mean the Chairman of the Executive Committee of the Association.
- (c) The **“CC”** means the Chief Commissioner who is the Chief Executive and Accounting Officer of the Association.
- (d) **“Steering Committee”** means a meeting of ACCs chaired by the Chief Commissioner.
- (e) **“ACCs”** means Assistant Chief Commissioners under the Chief Commissioner for the execution of the day to day affairs of the Association.
- (f) **“Executive Commissioner”** shall be a person appointed to the post and shall include any person duly appointed by the Chief Commissioner to act for the Executive Commissioner.
- (g) **“Financial Year”** of the Association shall be the calendar year starting 1st January ending 31st December of the same year.
- (h) **“Treasure”** shall be a person appointed to the post and shall include any person duly appointed by the Chief Commissioner to act for the Treasurer.

1.3 Scope

- (a) Public Finance Act 2001, Public Procurement Act 2011 and Public Audit Act 2008 of the United Republic of Tanzania and their regulations and subsequent amendments, where applicable, will automatically apply to the Association within the provisions of the Acts, where there are applicable provisions and conditions applying to the non-Government entities.

- (b) These FAR have the approval of the Executive Committee. Any alterations/ amendments to these regulations will be done only with prior consultations with the Executive Committee.

2. ASSOCIATION ACTION PLANS AND BUDGET

2.1 Preparation of Action Plans and Budget

- (a) Association plans and budget for various activities to cover revenue and expenditure is necessary to ensure a proper financial control.
- (b) Association Plans and Budgets shall be prepared and co-ordinated by a Steering Committee chaired by the Chief Commissioner and approved by the National Executive Committee.
- (c) The annual budget shall be activity based, where activities planned for the year shall determine the resources to be incurred in achieving the desired results.
- (d) Annual Action plans shall be prepared to achieve the key initiatives / programs outline in the Associations Strategic Plan.

2.2 Long Term Forecasts

Association Plans will include annual forecasts for two succeeding financial years in addition to the third coming financial year.

2.3 Performance Review

- (a) Evaluation and review of plans and budgets to be done once every quarter by comparing actual with estimated and locating reasons for variations. Corrective measures to be proposed by the Chief Commissioner together with members of the Steering Committee to the National Executive Committee for approval.
- (b) An annual review of the plans and budget shall be done before the next action plans and budget is approved.
- (c) The quantitative and monetary values will indicate the performance of the Association.

3.FINANCIAL CONTROLS – CASH COLLECTIONS

3.1 Receipts and Banking of Cash and Cheques

Only the staff, authorized for this purpose, shall receive Cash and/or Cheques. All cash and Cheque collections shall be posted in the Cash Book and Receipts should be issued. No other officer shall be empowered to receive Cash or Cheque on behalf of the Association except under written authority of the Chief Commissioner.

3.2 Money Received by Post

All mail received shall be opened by a person designated by the Chief Commissioner, he/she shall maintain a Register to record all Cheques, Money and Postal Orders received in post, showing Date, the Party from whom such remittance has been received etc. The Register together with the Cheque and Money or Postal Orders shall be taken to the Treasurer/Cashier who shall verify them and sign on the Register and issue a receipt.

3.3 Issuance of Receipts

The Accountant cum cashier /Secretary shall issue receipts in Serial Numbers for every Cash, Cheque, Money or Postal Orders received and initial them.

Observance of the Serial Number of the receipts by the Treasurer is a must.

Any notice of the numbers missing shall be brought to the attention of the Executive Commissioner.

The receipts shall be written in triplicate with indelible pen or pencil and shall be dated. The original shall be sent to the party from whom the remittance was received, the duplicate shall be kept by the Treasurer/Accountant cum Cashier and the triplicate cancelled and retained in the book duly authenticated by the Executive Commissioner.

It is the responsibility of the Executive Commissioner to keep all unused receipt books in safe custody and issue them to the Treasurer in Serial order, one book at a time.

3.4 Book Keeping

The Executive Commissioner shall periodically examine the Cash Book to ensure that it is up-to-date.

3.5 Banking of Collections

All collections of the day shall be banked intact the following day. No withdrawals shall be made from cash collections. In cases of emergency where it is necessary to utilize the cash collections, prior approval of the Chief Commissioner must be sought. In the latter event a Cash Cheque shall be drawn for the amount withdrawn and deposited along with the collections of the following day so that the total deposit will represent total collections. The collections deposited in the Bank whether by Cash or Cheque must be accompanied by the Bank Pay-In-Slip and acknowledgements shall be obtained in respect of such deposit. The copy of the Bank Pay-In-Slip shall be filled in the order of dates for future verification and reference.

3.6 Stale or Dishonored Cheques

- (i) When a Cheque is Dishonored by the Bank, the following steps shall be taken:-
 - (a) Keep the Cheque or hardcopy of cheque image received from the bank in safe custody.
 - (b) Inform the Executive Commissioner.
 - (c) Inform the Drawer that the Cheque given by him/her has been dishonored and that he/she should take immediate steps to pay the debt with a fresh Cheque, also that the receipt given will stand invalid until such payment is effected in lieu of the returned Cheque.
- (ii) A separate register for returned Cheques shall be maintained with particulars of Cheques, the Drawer, date when cheques were sent to the Drawer informing him/her of the returned Cheque. Any expenses incurred by the Association resulting from the returning of the Cheque will be debited on the Drawer's Account.
- (iii) Based on bank reconciliation, all accounting entries towards cheques issued by the TSA that are not presented to the bank for payment within six months after issue, shall be registered and accounted for accordingly. Fresh cheques shall be issued upon the request being made by the payee.

3.7 Petty Cash

- (a) The Petty Cash account shall be maintained strictly on imprest system. All Cash shall be lodged in the safe.

- (b) Petty Cash Payment Vouchers shall be printed and serially numbered. The vouchers shall be supported by Bills/Receipts/other relevant documents. All Petty Cash Vouchers shall be authorized by the Executive Commissioner before payment.

The Treasurer/Cashier must satisfy himself/herself of the identity of the payee. The voucher and all the supporting documents shall be stamped "PAID" as soon as payments are made.

3.8 Daily Balancing of Petty Cash Book

The Petty Cash Book should be posted and balanced every day by the Accountant cum cashier; the balance on hand should be physically counted. The physical Cash and the Register balance should agree. This Register should be submitted to the Executive Commissioner for his verification and initialing. The Executive Commissioner shall carry out surprise Cash counts and verify all the Cash on hand at the same time and agree with the Petty Cash Balance.

3.9 Receipts (Credits) and Payments (Debits by) the Bank

- (i.) The Officer Writing the Main Cash Book shall also post the Cash Book with other debit advises by the Bank relating to Bank Charges, Commission etc, charged by the Bank, in the payment section of the Cash Book. Any credits received by the Bank, their particulars shall be as contained from the Bank and such receipts posted. The posting of such entries will be under the supervision of the Executive Commissioner.
- (ii.) After verifications and adjustments by the Executive Commissioner, the Bank reconciliation statement shall be submitted to the Chief Commissioner not later than two weeks after the end of the month.

3.10 Safe Keys

There shall be two locks for each safe. Keys for one lock shall be in the possession of the Accountant cum Cashier and the keys for the other lock shall be in the possession of the Executive Commissioner who is charged with the responsibility of lodgment of Cash in the safe. The officers who hold the safe keys shall have such keys on their person and shall not leave them in any cupboard, or drawer or elsewhere. Duplicate keys shall be deposited with the Bank for safe custody.

3.11 Insurance

The Executive Commissioner shall ensure that adequate insurance cover has been taken for all Cash in safe and Cash in Transit and also that a Fidelity Guarantee

policy has been taken covering all persons who are connected with Cash and Cheque transactions.

4.FINANCIAL CONTROLS – PAYMENTS

4.1 Limits on Cash Payments

Except under exceptional circumstances as may be approved by the Chief Commissioner, no payments in excess of 500,000/= shall be made in Cash.

4.2 Vouchers

Payment shall be made on the strength of payment vouchers and supporting documents duly verified by the Executive Commissioner and Chief Commissioner. All payment vouchers and supporting documents shall be marked "PAID" as soon as Cash payments are made or Cheques are issued.

4.3 Responsibilities

4.3.1 Chief Commissioner

- (a) Shall approve the payment source documents as submitted by the Executive Commissioner or any Executives or Assistant Chief Commissioners or any Executives as will be applicable.
- (b) Shall approve the payment source documents and payment Vouchers as submitted by the Executive Commissioner.

4.3.2 Responsibility of the Treasurer

It is the responsibility of the Treasurer to ascertain:-

- (a) That the expenditure has been duly certified by the Executive Commissioner as prepared by the Accountant cum Cashier
- (b) That the payment is a bona fide payment on the basis of documents supporting the Vouchers.
- (c) All the documents were required, are attached to the Voucher.

4.3.3 Executive Commissioner

Shall perform the checker duty on payment documentations prepared by Accountant.

4.3.4 Accountant cum cashier

- (a) Preparations of payments to be checked by Executive Commissioner, Honorary Treasurer and approved by Chief Commissioner.
- (b) Passing of accounting entries.
- (c) Perform duties of cashier.

4.4 Payments by Cheques or Funds Transfer Instructions

All payments other than those permitted to be paid by Cash shall be paid by Cheque or electronic funds transfer, whichever is more convenient.

4.5 Cheque Writing

- (a) Cheques should be drawn taking care not to leave any spaces fraudulent before or after the words and figures written. Written words and figures should commence as close as possible and should be written in indelible ink or by a Cheque writer or typewritten. The counter foils should be filled in and initialed by the Cheque signatories.
- (b) When a Cheque has been cancelled, it must be retained in the Cheque book.

4.6 Custody of Cheque Books

- (a) All Cheque Books brought from the Bank will first be posted in a Register where the Serial number of the Cheques will be recorded. The Executive Commissioner after duly verifying the correct recoding of the Serial numbers shall put his signature on the register.
- (b) Cheques and Cheque Books should be lodged in a safe at the close of the business of the day. Similarly Cheques taken out the books but not posted or handed over to the payee should be lodged in the safe.

4.7 Control of Bank and Investment Accounts

- (a) The authorized signatories of the Association's Bank accounts and Investment Accounts shall be in accordance with the resolutions of the Executive Committee. Each Cheque or/and transfer instruction shall always have Two (2) authorized signatures. One signatory shall be from **"GROUP A"** and the other signatory from **"GROUP B"**.
- (b) The responsibility of each **"GROUP"**
 - (i) The responsibility of **"GROUP B"** Signatories is to ascertain:-
 - That the amount of the Cheque or/and transfer instruction agrees with the Voucher
 - That the Voucher has been passed for payment
 - That the payee is the authorized party to whom payment is to be made.
 - That the vouchers and supporting documents agree and that the payment is a bona fide payment.

- (ii) The responsibility of "GROUP A" signatories is to ascertain that:-
 - The signature of the first signatory is genuine, and
 - That the Cheque or/and transfer instruction has been written on the basis of the voucher which has been duly certified and passed for payment.

4.8 Record of Cheques Issued

A record of all Cheques sent by post should be maintained showing the following particulars in respect of each Cheque. Date of Cheque, Serial Number of Cheque, Party to whom it was forwarded, Date of dispatch and initials of the officer dispatching the Cheque.

4.9 Postage Stamp

A Stamp Register shall be maintained on an imprest basis. Replacement of stamps used will be based on the Voucher prepared by the Accountant cum Cashier.

4.10 Safari Imprests

- (a) Payment for Safari Imprests shall be approved by the Chief Commissioner, based on recommendations from Executive Commissioner. Regulations governing payment of safari imprests before and after the trip must be adhered to.
- (b) The Imprest must be retired by submitting a Statement of Account and/or by refund within fourteen days after returning from safari. Imprest not retired after this time must be recovered by the Executive Commissioner/Chief Commissioner/Treasurer from salaries and wages.
- (c) If the staff on safari claims reimbursement of actual expenses he shall submit a statement of the account together with hotel bills and receipts for all expenses.
- (d) If the staff on safari claims reimbursement of actual expenses he shall submit a statement of the account together with hotel bills and receipts for all expenses.

4.11 Purchase Advances

All advances for the purchases shall be authorized by the Chief Commissioner. The purchases advances should be settled within three days from the date of advance. The Executive Commissioner shall maintain a Memorandum Register to record particulars of all purchase advances given and their statements.

4.12 Salaries, Wages, Allowances, Incentives and Benefits

- (a) Salaries, Wages, Incentives and Benefits shall be paid on the basis of Letters of Appointments or Agreements or as approved by the Executive Committee from time to time. The Payroll shall be formally approved by the Executive Commissioner before disbursement.
- (b) Statutory and other deductions from salaries i.e. PAYE, Pensions, Insurance premium etc. shall be promptly remitted to the appropriate authorities. The Executive Commissioner shall ensure that all the remittances are affected on the due dates.
- (c) Unpaid Salaries and Wages not collected within a week shall be deposited intact into the Bank and credited to the unpaid Salaries and Wages Account. Particulars of all unpaid wages and salaries shall be recorded in Register and all future disbursements shall be endorsed therein.

4.13 Salary Advances and Hardship Loans

4.13.1 Salary Advances

- (a) Mid-month advances shall be authorized by the Executive Commissioner and shall be recovered in full from the Salary of that month.
- (b) Salary advances for Executive Commissioners shall be approved by the Chief Commissioner.

4.13.2 Hardship Loans

- (a) Hardship loans may be granted to TSA employees only and shall be recovered from the concerned employee's salary in not more than twelve consecutive months.
- (b) The amount requested through the request form should not exceed the net of all deductions including bank loans under TSA guarantee, and should meet the minimum net pay requirements.
- (c) Hardship loans shall be approved by the Executive Commissioner, upon recommendation of the Executive Commissioner.

4.14 Staff Overtime Payments

- (a) The payment of overtime allowance shall be as per directives of the Executive Committee.
- (b) No overtime payment will be made for overtime work done without prior approval of the Chief Commissioner.

4.15 Medical Benefits

- (a) Medical expenses for the employees and their families shall be borne by the TSA under an arrangement with an approved Medical Scheme such as National

Health Insurance Fund (NHIF) or any Medical Scheme as would be engaged by the Executive Committee.

- (b) Exceptions cases which can not be covered under the Medical Scheme shall be brought to the Chief Commissioner for considerations, and if necessary shall seek the recommendations of the National Executive Committee or in the case of emergency the opinion of the Chairman shall be obtained.

4.16 Staff Leave Passages

- (a) All employees and their family members including children up to a maximum of four and under eighteen years of age are entitled to leave passage to their home towns only once in one year.
- (b) The leave passage paid to an employee to cater for the employee and his/her family members shall be equivalent to one month basic salary.

4.17 Leave

- (a) Staff Leave shall be sanctioned by the Chief Commissioner on the recommendation of the Executive Commissioner. All leave Benefits shall be paid in accordance with existing Human Resource Policy and Procedure Manual and these Financial Regulations.
- (b) The Executive Commissioner shall maintain leave records in respect of all employees.

4.18 Subsistence Allowances And Reimbursements

4.18.1 Volunteer Reimbursement Policy

Volunteers of the Associations shall be reimbursed in accordance with the TSA Volunteers Reimbursement Policy.

4.18.2 Honoraria/ Special Task Allowance

The Chief Commissioner may consider to pay honoraria/special task allowance when the situations allows and as per the weight of the assignment given to employees and volunteers. These rates shall not be above the threshold provided in the rate levels as approved by the Executive Committee from time to time.

4.18.3 Subsistence Allowance for Local Travelling

- (i) Travel on duty within Tanzania shall require the approval of the Chief Commissioner.

- (ii) An employee who travels on duty within Tanzania shall be eligible for payment of subsistence allowance for each night spent away from the duty station at prescribed rates approved in accordance with rates specified in as follows:
 - (a) Full rate of per diem ; or
 - (b) Full board with no per diem; or
 - (c) Half Board with 50 % of per diem; and
 - (d) 50% of applicable per diem where the entire travel / full board cost is funded by third party.

- (iii) 50% of per diem will be paid while an employee is on travel and his arrival time is beyond 1:00 pm or his accomplishment of the assigned task is beyond 1:00 pm.

4.18.4 Subsistence Allowance for Foreign Travelling

- (i) An employee travelling on duty outside Tanzania shall be eligible to claim per diem or subsistence allowance according to approved allowance rates / rates for country of travel for each night spend away from the duty station at the prescribed rates approved from time to time.
- (ii) Where an employee sponsored for official business overseas by another organization is accommodated on full board, he shall be entitled to 30% of the applicable per diem to meet incidental expenses.
- (iii) 50% of per diem will be paid while an employee is on travel and his arrival time is beyond 1:00 pm or his accomplishment of the assigned task is beyond 1:00 pm.
- (iv) The Chief Commissioner (Accounting Officer) shall approve all foreign travels for employees and shall authorize all payments for travel outside Tanzania.

5. FINANCIAL CONTROLS – PROCUREMENT

5.1 Authorization

Income and **revenue** expenditure shall be incurred by the Association based on Association's approved estimates.

5.2 Quotations

- (a) All purchases shall be procured from genuine and authorized supplies.
- (b) All purchases in respect of items whose prices exceed 100,000/= quotations shall be obtained from at least three suppliers.
- (c) All purchases in respect of service contracts which are not of proprietary nature quotations shall have to be obtained from at least three contractors.
- (d) The criteria for awarding the contract for supply of goods/rendering of services shall not necessarily be the price alone but shall include other factors such as quality, timely delivery, dependability of the supplier etc.
- (e) In cases of contractors for supply of goods/rendering of services of recurrent nature, items of capital nature and other orders involving huge quantities of goods of non-monopoly nature shall be considered and approved by the Tender Committee. The Tender Committee shall comprise:-
 - Chief Commissioner
 - 2 ACCs appointed by the Chief Commissioner
 - Executive Commissioner
 - A Member of the Executive Committee appointed by the Chairman.

5.3 Purchase Orders

- (a) The award of a contract for the supply of goods or services shall be in the form of a Purchases Order or an agreement between the Association and the supplier/contractor for minor value procurements.
- (b) The Purchase Order book shall be serially numbered and kept in safe custody by the authorized signatories.
- (c) The authorized signatories of the Purchase Orders shall be:-
 1. Executive Commissioner and
 2. Chief Commissioner

5.4 Recording

- (a) All invoices received for supply of goods and services shall be checked by the Executive Commissioner. The persons verifying the Invoices shall initial the same.

- (b) The verified invoices shall be recorded in the Purchase Day Book and posted to the Ledgers.
- (c) All payments to Suppliers shall be made by Cheque only after ensuring that the goods as specified in the Purchase Order have been correctly received both in quality and quantity. Advance Payments, if any, shall be deducted from the Invoice amount before settling the invoice.
- (d) In the case of imports, Bills Payable Registers and Goods in Transit Registers shall be maintained to closely follow up and monitor imports at every stage.

5.5 Stores

The Executive Commissioner shall be overall in charge for maintaining Stocks and Stores Records.

5.6 Tender Board

- (a) The Tender Board shall be appointed by the Chief Commissioner.
- (b) The Tender Committee shall comprise:-
 - 4 ACCs appointed by the Chief Commissioner
 - Procurement Management Executives as Secretary
 - One member of the Executive Committee.
 - One representative from the Youth Forum or a young scouter under the age of 26.
- (c) The Association may consider to outsource the services of Tender Board and Procurement Management Unit

6. INSURANCE

6.1 Insurance Policies

- (a) It is the responsibility of the Executive Commissioner to ensure that appropriate insurance is taken on the following:-
- All Assets of the Association whether movable or immovable against all risks.
 - Cash in safe, in office and in transit.
 - Motor Vehicles whether in running condition or otherwise.
 - All employees towards Workmen's Compensation/Personal Accidents.
 - Fidelity Guarantee in respect of all employees who are entrusted with the Association's Cash/property in any way connected with the fiduciary transactions of the Association including all authorized Cheque signatories.
 - Good in transit, both inward and outward.
 - Scouts and Scouters on duty shall have an insurance cover.
- (b) A Register shall be maintained to record particulars of all policies showing the Policy Number and Date, particulars of the policy, sum insured, premium paid and the expiry date of the policy. The Executive Commissioner shall ensure that all insurance policies are renewed promptly on the due date and that the sums insured are reviewed periodically and revised as appropriate.

7. PROVISIONS AND WRITE-OFFS OF DEBTS

7.1 NATURE OF LOSSES

Losses shall include, but shall not be limited to actual loss or destruction, damage (other than normal wear and tear), non-collection of any moneys due to UTT AMIS or unauthorized payments and stores issue.

7.2 PROVISION AND WRITE-OFF POLICY

- (i) The TSA shall make provisions in respect of bad and doubtful debts in accordance with provisions and write off policy.

Provisions shall be specific and charged as follows:

- (a) at the rate of 50% of outstanding non-government debts up to one year.
 - (b) at the rate of 100% of outstanding non-government debts beyond one year.
- (ii) On discovery of any defalcation or loss due to any cause, investigation proceedings shall be instituted immediately and a report made to Chief Commissioner. On receipt of the report, the Accountant shall recommend and seek approval regarding accounting entries, if any, to be made, and any other action that appears necessary.
- (iii) All losses shall be recorded in the special register to be kept by the Accountant shall show:-
 - (a) The date of occurrence;
 - (b) The nature of the loss;
 - (c) The gross amount of the loss;
 - (d) The action taken;
 - (e) The person responsible;
 - (f) The causes of the loss;
 - (g) The total recoveries effected;
 - (h) The date or write-off where appropriate;
 - (i) The person authorizing the write off.

7.3 Provision for Bad and Doubtful Debts

- (a) Adequate provision shall be made against all Debts which are deemed doubtful of recovery.
- (b) All precautions shall be taken to recover the debts in the nature of Imprests, Loans and Advances from employees.
- (c) Where an employee resigns without setting dues owed to the Association, the Executive Commissioner shall make effort to recover the amount by corresponding to the home address of the employee or with their present employer. In cases where his whereabouts are not known, legal advice shall be sought.
- (d) No uncollectible debts shall be considered for write-off from the books of accounts unless the efforts to recover the debts have been exhausted or the costs for recovery outweigh the benefits to be derived.

The writing off of debts shall require the prior approval of the Executive Committee and in conformity with international accounting standards (IAS) and international financial reporting standards (IFRS) requirements.

7.4 Provision for Capital Losses

Loss of assets and property, the cost of which cannot be fully recovered from the insurers, shall be written off with the approval of the Executive Committee.

7.5 Loss of Cash and Property

- (a) All types of losses whether Cash or property shall be promptly reported by persons entrusted with their care to the Executive Commissioner. The Executive Commissioner shall maintain a Register showing the particulars of all losses including particulars of claims preferred. Lodging of claims with insurers shall be accompanied by the necessary accounting entries in the Register. Recoveries made against such claims shall be posted in the Register.
- (b) All types of Cash and other losses which cannot be recovered from the parties on whom claims have been lodged for some reasons or other shall be written off with the approval of the Executive Committee.

7.6 Recoveries Of Prior Written Off Debts

Recoveries debts, which have previously been written off, shall be reported as

Revenue in the Statement of Comprehensive Income and Expenditure in the year they are recovered.

8. BOOKS OF ACCOUNTS

8.1 Maintenance of Books of Accounts

- (a) The Association shall maintain proper Books of Accounts to record the Assets and Liabilities Receipts and Payments and Income and Expenditure. The Association's records shall conform to the **best Accounting Standards**.
- (b) The Executive Commissioner shall be responsible for proper maintenance of the books of the Association in a systematic, orderly and timely manner. He shall issue instructions to the Accountant cum Cashier regarding the maintenance of proper books of accounts and also define their duties and responsibilities.
- (c) The Accountant cum Cashier shall ensure that:
 - The Accounts in the ledger are properly codified and arranged in such manner as to facilitate the easy compilation of the accounts.
 - The basic documents have been properly written up and recorded in the subsidiary books and posted in the ledgers.
 - Periodical adjustments and provisions are made and incorporated in the books before accounts are drawn up.
 - Control accounts are agreed and reconciled with the subsidiary ledger balances at the end of each month.
 - All recoverable and payable accounts are reconciled every month and adjusting entries made.
 - Fixed Assets Register are maintained with full details shall include the description of each asset, manufacturers name, location, date of acquisition, the original cost, the rate and amount provided as depreciation each year, the date of disposal, sales proceeds, profit or loss on disposal etc.
 - The quarterly financial reports are sent to the Executive Committee meeting before the meeting.
 - The Draft Annual Accounts and Balance Sheet are sent to the Association's Auditors within three months of the financial year-end.

8.2 Annual Verification of Stocks and Fixed Assets

- (a) It shall be necessary to carry out a full physical verification of stocks at the end of every year, and of fixed assets at least once every three years.
- (b) A stocktaking team shall carry out the verification. The team shall compare the physical stocks with the balances shown in the stock cards and investigate all excesses and shortages

8.3 Audit of the Accounts

- (a) The Executive Commissioner should liaise with the auditors and arrange for early completion of audit.
- (b) The Executive Commissioner shall ensure that a clean audit certificate is obtained. Any qualification of the audit certificate shall be explained to the Executive Committee.
- (c) The Draft Annual Accounts shall be submitted to the Executive Committee at its first meeting during the following year and the audited accounts to its second meeting.

9. GENERAL

9.1 Custody of Valuable Documents

The following Documents shall be kept in safe custody:-

- Title Deeds of the property
- Insurance Policies
- Motor Vehicle Registration Books
- Contracts/Agreements with employees
- Contracts/Agreements entered into between the Association and outsiders for the supply of goods/rendering of services.
- Receipts for deposits
- Loan documents, Investments Agreements etc.

The documents shall be kept in safe custody either by the Association or by the Bank and a Register maintained to indicate the whereabouts of each document.

9.2 Handing Over/Taking Over Reports

- (a) When any of the officials who is entrusted with Cash/property goes on leave or is relieved from duty, necessary arrangements shall be made for handing/taking over the work.
- (b) A detailed report shall be prepared and signed by both the officials, the one who hands over the work as well as the one who takes over. A copy of such report shall be sent to the Chief Commissioner and filed.

9.3 Court/Police Cases

- (a) All Civil and Criminal cases to be filed by the Association against employees ex-employees and outside parties shall have the Chief Commissioner's approval.
- (b) A Register shall be maintained by the Personnel Department showing the court/police cases and the position regarding disposal of each case.

9.4 Motor Vehicle – Log Books

- (a) Each Motor Vehicle shall maintain a log book showing the following particulars:-
- (b) Each entry in the day book shall be signed by the user.
- (c) The logbook shall also show the quantity and value of fuel consumed, date on which service was last done and next due, cost of repairs incurred.

9.5 Capital Commitments

The Executive Commissioner shall maintain a Register showing Capital Commitments made by the Association with the following particulars: -

- Name of Contractor/Supplier
- Date of Commitment and the amount
- Date and amount of payments made

9.6 Emergency Situations

In emergency circumstances where major financial decisions are involved, the Chief Commissioner shall in consultation with the Chairman of the Executive Committee take action and report such matters to the ensuing committee meeting.

9.7 Protection against Penalties

All officials of the Association shall abide by the laws of the United Republic of Tanzania. The Association shall not be liable for any penalties that may be imposed on an employee for infringement of the Law.

10. APPENDICES

10.1 APPENDIX I: IMPREST REQUEST FORM

UTT ASSET MANAGEMENT AND INVESTOR SERVICES PLC (UTT AMIS)

REQUEST FOR TRAVELLING ALLOWANCE /

REQUEST FOR SPECIAL IMPREST

EMPLOYEE NAMES	EMPLOYEE NO.	DIRECTORATE/UNIT	DATE

REASON FOR TRAVEL/ IMPREST

.....
.....

PLACE TO BE VISITED:	
SUPPLIER NAME:	
START AND END DATE:	
TOTAL NUMBER OF DAYS OUT:	
BUDGETED AMOUNT:	

ADVANCE AMOUNT: (Attach supporting documents or estimate sheet)

ITEM	UNIT	RATE	TOTAL
------	------	------	-------

PER DIEM			
TRANSPORT			
COMMUNICATION			
INCIDENTAL			
OTHERS (SPECIFY)			
TOTAL REQUEST			
EMPLOYEE'S SIGNATURE			
APPROVAL BY HEAD OF DIRECTORATE / UNIT			

EXECUTIVE COMMISSIONER AND CHIEF COMMISSIONER

Outstanding amount:

Advances will only be processed if all previous ones have been accounted for.

Advances must be accounted for within seven working days of return from travelling.

CHECK AND APPROVAL	DATE	SIGNATURE
1. ACCOUNTANT		
3. EXECUTIVE COMMISSIONER		
4. CHIEF COMMISSIONER		

FOR ACCOUNTS USE ONLY:

ACCOUNT CODE								AMOUNT	DR/CR	PAYMENT		
										DATE	CHQ NO.	PAYEE SIGNS
CHECKED BY:				POSTED BY:				FILED BY:				

ORIGINAL: FOR OFFICE USE (Posting Input)

DUPLICATE: PAYEE

10.2 APPENDIX II: IMPREST RETIREMENT FORM

TANZANIA SCOUTS ASSOCIATION (TSA)

IMPREST RETIREMENT

EMPLOYEE / MEMBER NAMES	EMPLOYEE/ MEMBER NO.	DEPARTMENT / UNIT/ PROJECT	DATE

IMPREST:	ACCOUNTED:
PV NO:	CR. NO:
CHQ NO:	DN NO:
	GRN:

ACCOUNTED AMOUNT: (Attach supporting documents or estimate sheet)

ITEM	UNIT	RATE	TOTAL
PER DIEM			
TRANSPORT			
COMMUNICATION			
INCIDENTAL			

OTHERS (SPECIFY)			
TOTAL ACCOUNTED			
IMPREST TAKEN			
NET DUE TO / FROM TSA			
EMPLOYEE'S / MEMBER'S SIGNATURE:			

CHECK AND APPROVAL:	DATE	SIGNATURE			
1. ACCOUNTANT					
2. HEAD OF DEPARTMENT/ UNIT/PROJECT					
3. EXECUTIVE COMMISSIONER					
FOR ACCOUNTS USE ONLY:					
ACCOUNT CODE	AMOUNT	DR/CR	PAYMENT		
			DATE	CHQ NO.	PAYEE SIGNS
CHECKED BY:		POSTED BY:	FILED BY:		

ORIGINAL: FOR OFFICE USE (Posting Input)

DUPLICATE: PAYEE

10.3 APPENDIX III: PETTY CASH RETIREMENT FORM

TANZANIA SCOUTS ASSOCIATION (TSA)

PETTY CASH RETIREMENT FORM

DR					CR				
Date	Description	Code	Chq No	Amount	Date	Description	Code Ref (Pvs)	Amount	
	Sub-Total					Sub-Total			
	Balance b/f					Total Payment			
	Bank (Repln)					"			

Prepared by.....Date.....(Cashier or designated accounts officer)

Checked by.....Date.....(Senior Finance Officer/Principal Finance Officer)

Authorized by.....Date.....(Director of Finance & Admn)

A reimbursement cheque shall be prepared for the amount to be

replenished and the necessary entries therein shall be passed as soon as the cheque is en cashed.

10.4 APPENDIX IV: CASH COUNT CERTIFICATE

CASH COUNT CERTIFICATE						
	COMPANY:	UTT ASSET MANAGEMENT AND INVESTOR SERVICES PLC				
	CASH OFFICE:		FLOAT:			
A	CASH IN					
:	HAND:					
	A:1 Notes	10,000.00	x		=TZS	
		5,000.00	x		=TZS	
		2,000.00	x		=TZS	
		1,000.00	x		=TZS	
		500.00	x		=TZS	
	A:2 Silver	200.00	x		=TZS	
		100.00	x		=TZS	
		50.00	x		=TZS	

20.00	x	_____	=TZS	_____
10.00	x	_____	=TZS	_____
5.00	x	_____	=TZS	_____
1.00	x	_____	=TZS	_____

B
: I.O.U.'S

DATE	PAYEE	AUTHORISED BY

=TZS
=TZS
=TZS

TOTAL CASH:

BOOK
BALANCE:

DIFFERENCE:

Reason For difference:

C CHEQUE IN
: HAND:

Payee:

Cheque No:

=TZS

=TZS

=TZS

=TZS

TOTAL:

CASHIER'S
NAME

SIGN:

2
0
0
8

Cash counted in our presence today the _____ day of the month of _____

Name: _____

Signature :

Design. _____

Name: _____

Signature :

Design. _____

Time of the day: _____

10.5 APPENDIX V: BANK RECONCILIATION

Name of Bank	:National Microfinance Bank Limited						
Name of Account	:TZS Current Account No:2011100086						
For Period Ending	:28Th –February 2006						
Outstanding Payments	:						
Date	PV No	Chq No	Payee	Amount			

				-					
Total					Ending Balance per Bank Statement				
					Less Outstanding Cheques				
					Plus Deposit in Transit				-
					Adjusted Balance				
Deposit In Transit									
Date	Ref No			Amount					
				-					
				-					

				-					
				-					
Total				-					
					Total Other Adjustments				
					Adjusted Balance				
					Balance as per Cash Book				
					Difference				
Checked BY				Authorized By					
.....								

10.6 APPENDIX VI: HARDSHIP LOAN / SALARY ADVANCE FORM

TANZANIA SCOUTS ASSOCIATION (TSA)

ADVANCE APPLICATION FORM

(To be filled in duplicate)

.....

Name of the Employee Date

Directorate: PF No

I wish to apply for an advance of Tshs say*only*

recoverable against my monthly salaries as:-

- a) Salary Advance for the month ofYear
- b) Hardship loan recoverable in () equal monthly instalments In accordance with prevailing UTT AMIS regulations.

STATUS OF CURRENT LOANS AND ADVANCES

My outstanding advance and loans as per the latest pay slip (*attached hereto*) are as below

A	Basic Salary		
	Add: Allowances		
B	Gross Salary:		
C	Less: i. Statutory deductions		
	ii. Loans Balances with TSA		

	iii. Loan Balances with Banks etc		
	iv. Advance /Loan being requested		
D	Net Pay		
E	One third of gross Salary less of statutory deductions: (B-Ci)/3		

..... Signature of applicant

FOR OFFICIAL USE ONLY

Recommendation by DFA: **Recommended / Not recommended**

.....

Signature of Director of Finance & Admn.

ADVANCE APPROVED / NOT APPROVED

.....

Chief Commissioner

10.7 APPENDIX VII: PAYMENT VOUCHER

TANZANIA SCOUTS ASSOCIATION (TSA)

PAYMENT VOUCHER

P.O. BOX 945
DAR ES SALAAM
DATE.....
.....

NAME OF PAYEE

.....
.....
.....
.....

PV. No.....

DEBIT A/C NO.....

PARTICULARS	T.SHS	CENTS
CHEQUE NUMBER TOTAL		

Amount in words shillings

.....
.....

Initiated by:.....

Date:.....

Certified by:.....

Date:.....

Checked by:

Approved by:

Treasurer

Chief Commissioner.....

Date:

Date:

RECEIPTS FORM:

Icertify that I have received
advance/ payment/ cash/Cheque Tshs.....as
stated above.

Signature of the recipient.....

10.8 APPENDIX VIII: PER DIEM RATES ON DOMESTIC TRAVEL

➤ Prevailing rates in practice to be inserted

10.9 APPENDIX IX: PER DIEM RATES FOR FOREIGN TRAVEL

➤ Prevailing rates in practice to be inserted

10.10 APPENDIX X: HONORARIA/SPECIAL TASK ALLOWANCE RATE LEVELS

➤ Prevailing rates in practice to be inserted