African Women's Development Fund

FINANCIAL MANAGEMENT TRAINING REPORT FOR SELECTED AWDF EAST AFRICA GRANTEES

LAICO REGENCY HOTEL, NAIROBI

10 – 12 FEBRUARY 2014

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ACKNOWLEDGEMENT

AWDF will like to sincerely thank Orwa & Company Associates, the lead trainers of this workshop for designing the 3 days training program and for their invaluable financial management support to grantees in Kenya. We will also like to thank all the participants, for your active participation and useful contributions throughout the sessions. Our sincerest gratitude goes to The Gates Foundation, for sponsoring this training. We hope that key issues and outcomes in this training report will lend insights to strategies for improving financial management in women's right organisations in Africa.

Nafi Chinery, Capacity Building Programme Specialist, AWDF

1 BACKGROUND

The Capacity Building Unit of the African Women's Development Fund (AWDF) has developed a series of technical support programmes to respond to the organisational development needs of AWDF's grantees and those of women's rights organisations in Africa.

The first in the series of these technical support programmes for 2014 was the 'Financial Management Training for Finance Manager and Officers' which was held in Nairobi from 10 – 12 February 2014. The training was held in collaboration with Orwa& Company Associates, an accounting firm in Nairobi whose who are also providing pro-bono financial support services to selected AWDF's grantees in Kenya. From 2013, AWDF in collaboration with Orwa& Co designed a project which seeks to enhance the financial management capacity of grantee organizations, and to review their existing internal control systems and processes. The project which is on-going will also look at developing and improving processes that will allow for strengthened overall financial management systems and structures of AWDF's grantee partners.

The 3 days training brought together 17 finance managers and officers from 17 grantee organisations in Ethiopia, Kenya, Rwanda and Uganda. The training looked at issues of budgets and cash flow projections, financial management in context, grant management, internal controls and internal checks, compliance to statutory requirements, and financial reporting among others.

1.0 TERMS OF REFERENCE

AWDF engaged Orwa and Associates to design and facilitate a three days financial management training for 17 finance officers from 17 grantee organizations in Nairobi and to thereafter produce a training report.

1.1 TRAINING OBJECTIVES

To provide financial management skills and insights aimed at strengthening grantees' institutional capacity to manage donor funds and develop sound financial management systems for their organizations.

The Facilitation Team

2 DAY ONE

Day one was aimed at taking the participants through the link between good organizational governance practices and proper financial management. The facilitator covered the role of the board of directors in exercising financial stewardship in the organization and also their role in building internal management capacity

> It was noted that management capacity building is about systematically investing in developing an organization's internal systems for example its people, processes and infrastructure so that it can realize its mission and achieve greater impact.

2.0 BUILDING INTERNAL MANAGEMENT CAPACITY

The keys to successful management capacity building were highlighted as;

1. Making explicit choices about which elements of organization capacity needed the most attention
2. Building a coalition of managers and board members who support those priorities
3. Developing a strategy for building that element of capacity
4. Appointing a champion with sufficient power and authority to oversee the change.
5. Marshalling sufficient resources to ensure the changes are significant and sustainable.

2.1 HUMAN RESOURCE PLANNING

The session also highlighted the role of human resource planning in achieving strong financial management systems and also in budgeting. During this session the functions of human resource planning were discussed. The following were some of the facts highlighted:

- A well-defined job description will help attract qualified candidates as well as help reduce employee turnover.
- The process of human resource management includes developing the selection criteria, advertising, short listing, testing/Interviewing, recruitment, orientation and also the process of disengagement.
- Contracts of employment for employees

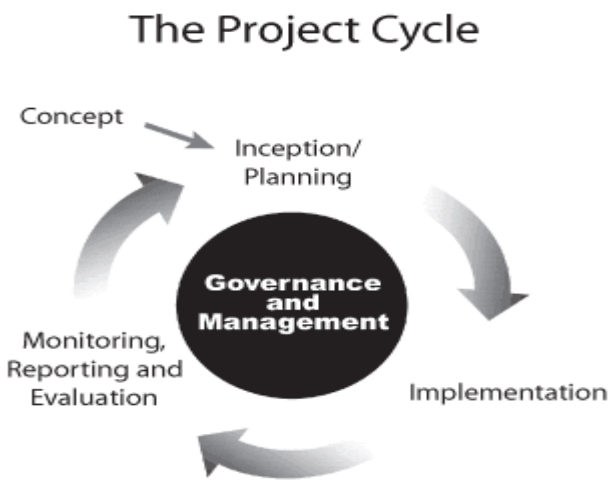
It was noted that good financial management is dependent on staff with the right skills, support, and attitude to carry out their responsibilities. All staff have a role to play in financial management. The accounting staff are part of a wider team including the Executive Director, Program Managers and the Board. Integrating good financial management into programs involves budget holders and finance staff working hand in hand through all the stages of the financial cycle (plan-do-review). It was also well understood that it's always difficult to assess the technical competence of accounting staff. Therefore good indicators are the timeliness of reports, the neatness of files and records in the accounts office, and auditor's comments or recommendations.

A Statement of best practice in linking human resources and financial management was shared as follows:

1. The board includes someone with the skills needed to oversee all financial activities
2. The finance staff have the skills (and qualifications) needed to carry out all financial activities
3. Managers and program staff have the financial skills they need to manage budgets and implement controls
4. Finance staff and budget holders work well together in payments processing and budget monitoring
5. Different roles within the finance function are clearly defined, known and followed
6. Senior staff lead by example in following control procedures
7. Finance staff are recruited freely and fairly on the basis of merit only
8. All staff receive the training and support they need to carry out their financial management responsibilities

In the next session a discussion was initiated to build participants' understanding on the project cycle so as to link the financial planning processes. It was discussed that the golden rule for financial planning and budgeting is to approach it as a strategic process. First of all, it is important to understand the future of the organization and its capacity to affect the life of the community depends on its

abilities to secure funding in order to develop projects. A common denominator in every successful organization is planning.



2.2 THE ANNUAL WORK PLAN, BUDGET AND CASH FLOW

The Annual Work plan was discussed as being a summary of the long-range plan. It covers the objectives/Goals for the upcoming year, detailed activities related to these objectives/goals and the plan for monitoring and evaluation.

Creation of the annual budget and cash flow projections was discussed. It was mentioned that a budget is simply a financial plan that serves as a guide for month-to-month operations. It generally tells where the organization has been, where it is going, and how it is expected to reach its goals from a financial perspective. Creating an effective budget is a difficult task, especially for small organizations that may not have the necessary financial expertise, experience and resources. And yet a well-thought-out budget is one of the keys to financial stability, growth and fulfilment of an organization's mission.

Elements of an Effective Budget were highlighted as below;

- Realistic – If a budget is to serve as a guide for fundraising efforts and program activities in the coming year, it must be well-reasoned and reflect current conditions. Unsubstantiated revenue

projections and “wild guess” cost estimates will render a budget ineffective as a management tool.

- Consistent – A budget must be consistent with short- and long-term strategic plans, and remain in line with the organization’s mission.
- Flexible – Budgets are based on a combination of facts and assumptions. If actual events and conditions vary from these assumptions, there must be opportunities to amend the budget to address revenue shortfalls and unexpected expenses.
- Measurable – The basis on which the budget is created should be the same basis on which the books are maintained.

Cash flow forecasting was discussed as being a general projection of cash receipts and disbursements for each month of the year, based on historical financial reports and personal experience, past budgets, and informed guesses. An effective cash flow forecast includes projections of when cash will be received, and when it will be needed to meet payroll, pay vendors and make fixed asset purchases.

The morning session of the day ended with the discussion of budget Monitoring. It was emphasized that the codes used for your budget lines need to correspond to the codes used in the accounting system. Otherwise it will be difficult to track actual spending against expected spending in your budget monitoring reports.

A Statement of best practice was discussed to help participants evaluate their organizations’ practices in budgeting. The checklist below was shared.

1. Budgets are prepared in good time for all the costs of running the organization, and both finance and programme staff are involved in setting budgets
2. Project budgets are based on the costs of planned activities
3. Budget worksheets include explanatory notes and clear calculations
4. A separate budget is prepared for core costs (overheads)

5. Organizational budgets are approved by the Board of Trustees

6. A named individual (budget holder) is responsible for implementing and managing each budget

7. Budget codes match (or correspond to) accounting codes

8. All planned operational costs are adequately funded

9. A cash flow forecast is prepared every month

2.3 GRANTS MANAGEMENT

The afternoon of day one covered grants management, with some of the highlights as follows;

1. It is important to have a grant agreement in place that outlines the amounts and timings of funds to be transferred.

2. Donors tend to fund specific projects with specific budgets which form part of the agreement.

3. The grant agreement may also contain a number of grant conditions, including procurement rules and reporting requirements. Programme and Finance staff need to work together to ensure consistency between the narrative and financial reports of the same project.

4. Often NGOs work with several different donors at the same time. It is very important to keep track of which donor is funding which project (or part of a project). It is very bad practice to 'borrow' money received from a donor for a specific project for another purpose.

A checklist for administration of grants was shared as below

1. There is a signed grant agreement in place for each grant

2. Senior Managers check to ensure the grant conditions are reasonable before signing agreements

3. Grant conditions on procurement are known by finance staff, budget holders and procurement officer(s)

4. There is compliance with the terms and conditions in grant agreements

5. Donors receive financial reports in the right format and on time

6. Donor financial and narrative reports are consistent and clearly linked to each other

7. Donor funds are kept for the activities they are meant for and never 'borrowed' for other activities

The last session of the day saw participants being divided into 3 groups and tasked to discuss the challenges of budgeting and also to come up with the various budgets. Group 1 was to come up with an activity budget, Group 2 to draw the organizational budget while Group 3 had the task of developing a project budget.

Group discussion session on developing budgets

3 DAY TWO

The training program for day two involved actual accounting practices as a component of financial management, with the participants taken through the basics of book keeping, internal control systems, financial reporting, detecting fraud in the organization and preparing for audits.

The day started with a recap of some of the lessons from the previous day that the participants most appreciated, and then the day's lessons introduced.

3.0 BOOK KEEPING

Book Keeping was discussed and the basic books of accounts were mentioned as payment Vouchers – cheque & cash, receipts, general ledger, subsidiary ledgers- debtors, creditors.

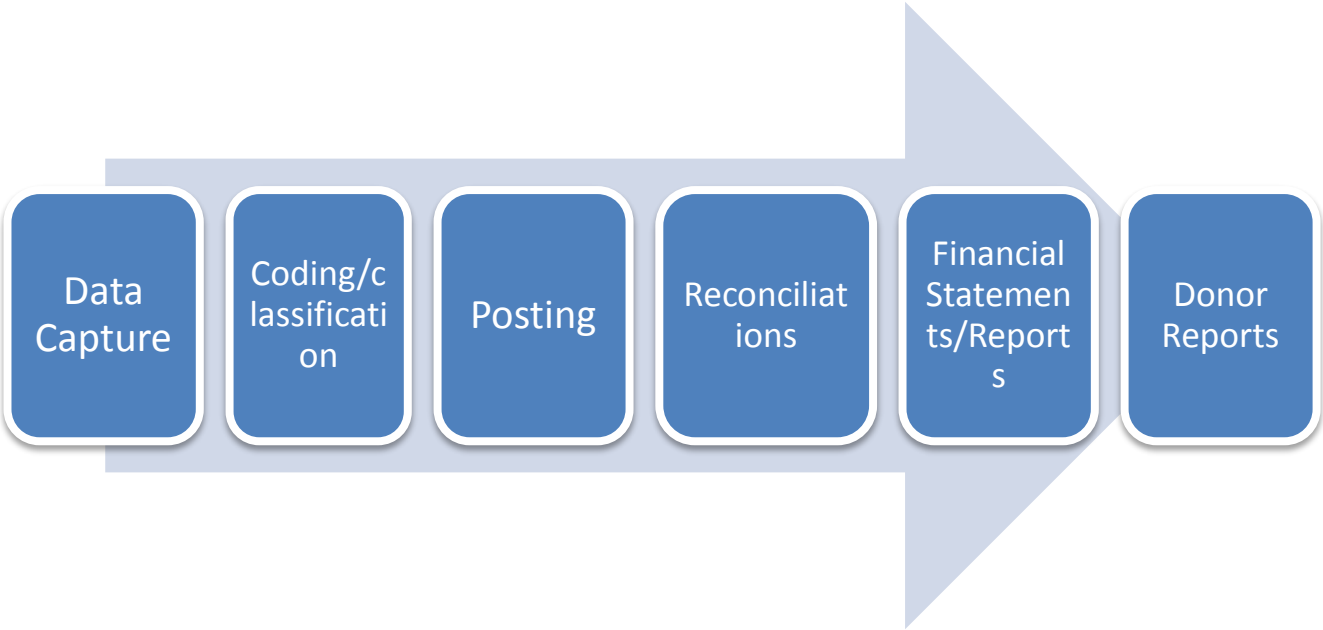
The importance of keeping, maintaining and attaching related documents to vouchers was discussed. The related documents were identified as minutes of meetings, supplier invoices, local purchase orders (LPOs), goods received note (GRN), Approvals. It was also agreed that proper filing of documents should be adopted in such a manner to allow ease of referencing and retrieval. There was also emphasis on the importance of mastering account classifications.

A checklist of good practices in book keeping was shared as below;

1. Every payment made should have a supporting document providing evidence
2. All cash or cheques received should be recorded on pre-numbered carbon copy receipts (e.g. for IGAs)
3. All payments and receipts should be recorded in cashbooks (date, description, amount)
4. There should be separate cashbooks for each bank and cash account
5. Every entry in the cashbooks should be cross referenced to a supporting document
6. All cashbooks are to be updated at least once per month
7. All cashbooks should be written neatly in permanent ink or on computer
8. A standard Chart of Accounts should be used to code (or classify) each transaction in the cashbooks
9. Transactions should also be classified by project or donor using a standard list of 'cost centres'
10. A bank reconciliation should be done each month, for every bank account
11. A cash count reconciliation should be witnessed and recorded each month
12. The organization needs to keep track of amounts owed to others (e.g. suppliers) and owed by others (e.g. staff)



The accounting cycle was explained with the use of the diagram below;



3.1 INTERNAL CONTROLS & INTERNAL CHECKS

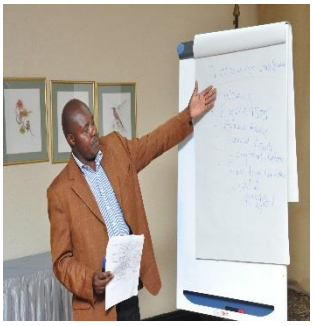
The need and importance for organizations to have in place internal controls was emphasized. It was noted that by following good internal accounting control procedures, an organization will significantly increase the likelihood that:

1. Financial information is reliable, so that managers and the Board can depend on accurate information to make decisions.
2. Assets and records of the organization are not stolen, misused or accidentally destroyed.
3. The organization's policies are followed and government regulations are complied with

An Internal Control systems checklist below was shared with the participants

1. Cash is kept safely in a locked cashbox or safe, in the custody of one individual
2. All cash received is banked intact, i.e. without any being spent
3. All cheques are signed by at least two authorized signatories
4. Cheques are signed only when all the details have been properly filled in (i.e. no signatories ever sign blank cheques)

5. Bank reconciliations are checked by someone who did not prepare them



6. There is a written policy detailing who can authorize expenditure of different types or value
7. All transactions are properly authorized
8. Cash payments are authorized by someone other than the cashier
9. Different steps in the procurement process, (e.g. ordering, receiving and paying) are shared among different people.
10. Expenses claims for staff advances are checked by the same person who authorized the advance
11. Staff salaries (including advances and loans deductions) are to be checked each month by a senior manager

12. Statutory deductions (e.g. payroll taxes) should be properly made and paid on time
13. All fixed assets (e.g. vehicles, computers, equipment) owned by the organisation should be insured and controlled using a fixed assets register
14. There should be an approved policies and procedures manual in place which is relevant to the organization, and known by staff
15. A properly registered audit firm should be selected by the trustees

3.2 FRAUD

The participants were taken through the various scenarios of fraudulent practices in the organization and how to also ensure that the organization is kept healthy, away from fraud. Suggestions were also shared on how well to manage situations where fraud was suspected or confirmed. There were heated arguments as to what really constitutes fraud and what does not especially in circumstances where supporting receipts have to be obtained long after the transactions had occurred.

3.3 AUDITS

Grantees were informed that it was expected of them to maintain a state of audit readiness all the time. This means that financial and program related records relating to their grants must be readily accessible for audit. They were informed of some of the roles that an external audit would cover, which included;

1. How much money the organization has received and spent in the financial year, and what the money was used for;
2. Whether the money has been spent in accordance with the constitution of the organization, board decisions and donor requirements.
3. Whether the accounts (the bookkeeping system) have been properly and honestly kept;
4. The value of the organization's assets;
5. How the financial record-keeping system could be improved

3.4 FINANCIAL REPORTING

A discussion on financial reports brought to light the fact that they are needed by all stakeholders of an organisation/ project for different reasons. The Board of Trustees need financial reports to oversee the finances of the organization. Managers need up-to-date figures to monitor projects and make decisions. Donor agencies need reports to check the use of their money, and often as a condition for further funding. Increasingly, organizations are sharing financial information with beneficiaries to increase accountability and build confidence. An annual external audit verifies the accuracy of the financial statements. The monthly financial reports should include;

1. Income and Expenditure : showing money coming into the organization and how it was spent
2. Budget Monitoring Report. : compares the amount spent against budget
3. Funds accountability statement
4. Cash flow

Reports should be produced showing the relevant level of detail according to their use (e.g. for a single project or donor) or consolidated. Reports should also have the right format for their use, e.g. donor formats as per grant agreements, standard formats for annual audited accounts, accessible formats for beneficiaries, user friendly formats for managers.

Best practices in financial reporting were discussed as below;

1. The board reviews financial reports every quarter

2. Senior managers discuss financial reports at least once every three months

3. Reports include details of cash and bank balances, amounts due (e.g. from staff) and owed (e.g. to suppliers)

4. Budget holders receive budget monitoring reports every month

5. Budget monitoring reports include explanations and comments about differences

6. Financial reports are used to help make decisions

7. Financial information is shared with beneficiaries at least once per year, in an accessible way

8. Annual audits are up-to-date (signed within 6 months of the year end)

4 DAY THREE

The sessions for the day covered, discussed and shared with the participants computerized accounting systems and the importance of adherence to statutory regulations. A way forward session and finally an evaluation of the whole workshop then followed.

The session started with the participants going through a recap of the lessons learnt in the second day. The participants mentioned that they had received additional exposure in areas including;

1. The use and importance of various accounting reconciliations

2. The use and efficiency of system generated reports

3. The importance of proper use of donor recommended reporting templates

4. Dealing with the challenges of exchange rate differences

5. Creating a strong internal control system in the organization

4.0 COMPUTERIZED ACCOUNTING SYSTEMS

A few of the participants mentioned that their organisations used QuickBooks as an accounting system and Microsoft excel as a reporting system. Most still used excel for book keeping while two organizations were still keeping books manually. Most of the participants further confirmed that the use of excel as an accounting software was not sufficient as it was prone to errors and could also not interface to create reports, for this reason drafting of reports was generally still done manually.

QuickBooks was further discussed as appropriate accounting software for the organizations present since it was affordable software with no annual maintenance fees as opposed to other software in the market. Some of its benefits mentioned include;

1. Its user friendly
2. Its highly interactive
3. It easily generates reports
4. It's able to generate budget monitoring reports
5. It creates control for data capture and entry
6. It has an audit trail

Participants were encouraged that they upgrade to accounting software to ensure that they are able to maintain accurate and reliable accounting records if they were to benefit from this training.

4.1 COMPLIANCE TO STATUTORY REQUIREMENTS

A case study into the requirements of statutory compliance was shared by the participants. The need to always have all the documentations properly kept and all the dues submitted to the relevant authorities within the stipulated times was emphasized. Emphasis was also made on the specific statutory requirements for Kenyan organizations as stipulated below:

Statutory requirements in Kenya

1. PAYE – Payable on or before 9th of every Month
2. NSSF – Payable on or before 15th of every Month (awaiting implementation of the new bill by May 2014)
3. NHIF – Payable on or before 9th of every Month
4. VAT – Payable on or before 20th of every Month
5. Withholding Tax – Payable on or before 20th of every
6. Instalment tax – To be paid as follows: First instalment should be on or before 20th April. Second instalment should be on 20th June. Third instalment on 20th September and the final one to be paid on or before 20th December.
7. The final corporate tax for the year 2013 should be paid on or before April 30, 2014 and the filing of tax returns to be done by 30th June 2014; this will include payment of any tax arrears and penalties where applicable.

The other participants from various countries were advised to seek the necessary compliant requirements from the relevant authorities in their countries.



4.2 WAY FORWARD

Below is a summary of what participants would implement in their organisation after the training:

NAME OF ORGANISATION	PERSONAL COMMITTEMENT
KENWA	• Involve more staff on work plan and budget development and to encourage team work in the entire organization. • Work on improving human resource management to ensure staffs have signed contracts and to better manage staff exit. • Improve on supporting documentation for payments especially on meeting minutes and procurement committee meetings minutes
Africa Health and Community Program (AHCP)	• Plan to review record-keeping, data-capture and posting processes and improve on them so that there is increased consistency. • Plan further training on the computerized accounting system to have if fully utilized. • Register and fully comply with statutory requirements.
GCI Rwanda	• Involve all staff members in the budget monitoring process. • Improve internal control systems by application of all existing internal regulations and rules. • Improve the planning process by merging budget with action plan. • Improve the computerized system (Introduction of QuickBooks System)
Creative Centre for Communication and Development	• Improve the financial filling systems. • Work on adequate accounting systems e.g. QuickBooks and Pastel so that it may be easy for us to prepare financial reports. • Improve on the internal control systems
CREAW	• Replicate this training to staff during the bi-monthly finance meetings and the monthly staff meeting and share more details regarding the trainings as they happen.
NACWOLA -Kasese	• Improve on the record keeping and accounts classification • Purchase and implement computerized accounting system. • Work on Tax compliance issues.
KWOSP	• Make compliance check just to ensure the returns are done on time. • Ensure that work plans are revised to remain relevant with time • Update financial policies
Better HAG Uganda	• Mobilizing resources for the strategic plan by including it in our budgets for different proposals. • Mobilize resources for installing and getting an accounting software • Improve on our record keeping system for easy accountability.
AHCP	• Perfect on our financial filling • Perfect on our electronic accounting system • Improve on our financial policy to include items not clearly detailed e.g. internal controls and checks

	• Statutory requirement e.g. Register the two new employees in the year 2014 and comply with the deductions for KRA
Kenya Female Advisory Organisation (KEFEADO)	• Improve on supporting documentation for payments especially on minutes of meetings. • Improve the filing system. • Ensure compliance to statutory deductions.
Ogiek People's Development Program (OPDP)	• Implement al computerized accounting system in the next 2 months • Seek clarification on statutory requirements and ensure compliance is achieved
Resource Centre for Women and Girls	• Ensure compliance to statutory requirements. • Register our organization to online banking to avoid signing of blank cheques • Update books on a monthly basis and improve filling for ease of reference.
SOS ADDIS	• Improve financial documentation • Enhance budget management and do budget monitoring reports
NACOA	• To secure the registration certificate of the organization, in one week time • Fundraise and set up an accounting software for in 2 months • Formalize all accounts and financial transaction records in 2 months
BUCOSS	• Ensure that ICT and QuickBooks are adopted for use. • Compliance with statutory requirements.
Single Mothers Association of Kenya	• Source for funding to purchase the QuickBooks accounting software • Work on coding of each project for easy accountability and transparency. • Jointly with my colleagues and board members, revisit our human resource management policy and modify it.
Centre for Legal Rights Education, Advocacy and Development- CLREAD	Within six months • Establish a strong Financial Management System by: - Setting a computerized accounting system - Opening all relevant files required in Accounting - Developing certified vouchers and receipts for any transaction - Contracting qualified personnel: Accountant on call to work on our organization accounting books on part time. • Having a clear Data Base of staff and Volunteers - Developing job descriptions for all line departments and line of work required by the organization. - Developing contract of engagement for each staff and volunteer - Computerize the data base • Compliance Issues - Check on NHIF for all the staff, volunteers and project beneficiaries - Check on RBA (Retirement Benefit Authority) - Seek for Tax exemption from KRA (Kenya Revenue Authority)

ANNEX 1: THE TRAINING PROGRAMME

	DAY ONE 10TH FEB 2014	
9.00am to 9.30am	Official Opening by AWDF Introductions Training norms Expectations Course design layout and training objectives	AWDF Capacity Building Specialist /Facilitator
9.30 to 10.30am	Financial Management in Context Governance and organizational structures Role of the Finance Officer Human resource planning 1. Job descriptions 2. Recruitment 3. Contract of employment 4. Salaries and benefits 5. Disengagement Building Internal management capacity	AWDF /Trainer
10.30 to 11.00 am	The Planning process 1. Implementation cycle 2. The Annual work plan	Trainer
11.00am to 11.15am	**BREAK**	
11.15 to 1.00pm	**Budgets & Cash flow projections** 1. The Master Budget 2. Cash flow forecasts	Trainer
1.00 to 2.00 pm	**LUNCH**	
2.15 to 3.30 pm	**Grants Management** 3. grant process and documentation 4. Administration of grants 5. grants monitoring tools	AWDFFinance Manager
3.30 – 4.30pm	Group discussion (challenges of planning and budgeting and ways to outdo them)	Trainer/facilitator
4.30 to 5.00pm	**group presentations and recap**	Trainer
5.00pm	**TEA BREAK … end of Day 1**	

	DAY 2 11TH FEB 2014	
	Training topic	
8.30 to 10.00 am	Housekeeping issues Presentation of day 2 training programme **Basic Books of Accounts** 1. Payment Vouchers – Cheque& Cash 2. Receipts 3. General ledger 4. Subsidiary ledgers- Debtors, Creditors, **Account Classifications** 1. Income 2. Fixed Assets 3. Current Assets 4. Current Liabilities 5. Expenses – Admin, Finance, Operation, Cost of sales 6. Long term Liabilities 7. Capital (Owners equity)/Retained Earnings **Accounting Cycle** 1. Data Capture 2. Coding/classification 3. Posting 4. Reconciliations 5. Financial Statements/Reports 6. Donor Reports	Facilitator

10.00 to 11.00am	**Related Documents**	AWDF Finance
	1. Minutes of Meetings 2. Supporting documents – e.g. Supplier invoices, LPOs, GRN, Approvals 3. Basic Filing Techniques	Manager
	Training topic	**Responsible person**
8.30 to 10.00 am	**Reconciliations** Housekeeping issues 1. Bank reconciliation 2. Creditors reconciliations/ Debtors Reconciliations 3. Petty cash maintenance and reconciliations	Facilitator
11.00 to 11.15am	**BREAK**	
11.15am to 1.00pm	Internal Controls & Internal Checks	
10.00 to 11.00 am	Compliance to statutory requirements 1. Internal Control systems 2. Audits 3. Fraud	Trainer Facilitator/ AWDF Trainer
1.00 to 2.00 pm	**LUNCH**	
11.00 to 11.15am	**BREAK**	10.00 to 10.30 am
2.00 to 4.30 pm	Financial reporting 1. Understanding the Financial Statements 2. Funds accountability statement 3. Balance Sheet/Income Statement/Cash flow 4. Budget Monitoring report 5. Use of AWDF templates in reporting 6. Exchange rate differences	AWDF Finance Manager
11.30 to 12.30pm	Way forward Workshop evaluation Official closure by AWDF	AWDF Capacity Building Specialist
1.00 to 2.00 pm	**End of workshop**	
4.30to 5.00pm	**questions and recap**	
5.00pm	**TEA … end of Day 2**	

	Participant's for Financial Management Training		
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