**Care for Uganda – review of financial controls**

**Signatories**

Any two from Andy, Rob, Sue and Linda

Nb: No cheques to Andy are signed by both Andy and Sue.

**Income**

* All income, apart from Standing Orders and Direct Debits, is recorded, by Andy, in our ‘folio’ document.
* Funds are deposited in the bank regularly and, at this point, the folio file is sent to Sarah.
* If Andy is notified of any direct payments into the Care for Uganda account, he alerts Sarah by email.
* Sarah checks the bank statements every month.

**Expenditure**

* The monthly transfer to Uganda is made as near to the 15th of the month as possible. There are two documents concerned with this transfer:

Act 01 – Total transferred to Uganda (Daudi Golooba)

Act 02 – Total transferred to Uganda (Stanbic bank)

Andy and Sarah consult over the monthly transfers. Sarah works the figures out and emails the documents to Andy who checks them.

Andy then sets up, online, the transfers, salaries and Inland Revenue payments. Rob is notified who authorises the transfers.

Marian and Daudi Golooba are notified by email. They receive and disburse the money according to Act 01. They then notify Sarah that the transfers are completed and of the exchange rate used.

* Any other expenditures are paid on invoice. Andy writes the cheques and enters the details on the form ‘Record of cheques’. Rob normally countersigns the cheques.

**Arrangements in Uganda.**

* salaries for Care for Uganda staff in Uganda are paid directly into their bank accounts.
* Monday and Marian receive a copy of Act 02 which show the payments for the month. Marian holds the cheque book which has been signed by Andy. When Monday wants to withdraw money he arranges to meet Marian. Marian then cross references with Act 02 then issues a cheque to Monday. (Nb. This system has been put in place with the agreement of the manager of Stanbic Bank as it was proving extremely expensive to add Marian as a signatory. This was because the NGO registration department couldn’t find our documents at the time! All withdrawn money is held securely in Monday’s safe at Bbowa until it is spent.
* Any money given to individuals, groups or schools in Uganda has to be signed for and receipts are kept.