



“SAVE
A
WOMAN
SAVE
A
NATION
”



WANIATI MATERNAL WAITING HOME INC.

through

FINANCIAL MANAGEMENT DOCUMENT

“MATERNAL
WAITING
HUT.”



**REDUCTION OF MATERNAL AND CHILD MORBIDITY
AND MORTALITY IN PAPUA NEW GUINEA through
MATERNAL WAITING HUT.**



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Introduction

ABOUT MATERNAL WAITING HOME INC

Waniati maternal waiting home Inc. is a Charity Organization relentlessly committed to improving the health of poor and marginalized pregnant mothers. We ensure urban disadvantaged and rural majority of the pregnant mothers be accommodated and cared with basic necessities before delivery, thereby increasing the level of safe delivery and reducing the maternal mortality throughout Papua New Guinea.

Maternal waiting hut is the initiative of the National Government of Papua New Guinea and Waniati Development Association Inc. has taken on board and implemented the program in Eastern Highlands Province.

FINANCIAL MANAGEMENT

Financial management is a key component in any organization. In order for an organisation to be successful, it depends entirely on proper planning, organising, controlling, and monitoring the financial resources of an organization to achieve objectives.

Waniati maternal waiting home Inc. has strict financial management system and procedures which were established to make sure that the financial resources of the organization are being properly handled.

With poor financial control in an organisation;

- Assets will be put at risk of theft, fraud or abuse
- Funds may not be spent in accordance with the NGO's objectives or donors' wishes;
- The competence of managers may even be called into question.



Pregnant mothers and Maternal Mortality Reduction Program Assistance (volunteers)



Pregnant mothers attending Antenatal Clinic



Program Managers, Staffs and Volunteers



1. The Accounting System

The Yearly operational budget

Waniati Development Association Inc. has yearly operational budget which includes all planned activities listed by type of activity. It is a financial framework listing all activities and deliverables as stipulated in the budget.

Procurement

Purchase of non-expendable items or fixed assets, such as computers, printers and photocopying machines:

- The purchase must be provided for by the agreement and approved by the Executive Director
- Three quotations must be obtained if the purchase value of a single item exceeds K1,000 or as specified by the agreement
- The Executive Director must confirm the choice (made from the quotations) of items to be purchased by signing the quotation before the item is actually ordered.

All items removed from the asset register should be accounted for by the Executive Director. The asset register should be updated as soon as new items are purchased or acquired, but at least once in a year.

In the case general purchases (fuel, stationary, refreshment, cleaning materials)

- A purchase order is completed before the item is purchased;
- The delivery note, confirming receipt of goods, is signed by the person of the organization receiving the goods
- The invoice is approved by the Executive Director for payment and signed, along with the payment and signed along with the payment request form and he or she indicates the relevant budget line item
- The payment is made by cheque or electronic transfer
- Low cost items such as refreshment and cleaning materials are mainly purchased via petty cash



Procurement Procedure

Waniati Development Association Inc. has procurement procedure where it clearly sets out the steps, responsibility areas, paper work and safeguards needed to purchase goods and services to implement projects and programmes, and ensure effective use of funds.

Process

Waniati Development Association Inc. has procurement process which describes the steps and the rules that needs to be followed to order, receive and pay for goods and services.

The higher the value of goods and services, the higher the risk and the more steps we need to follow. So we use a different process to purchases small items of stationary to the one we use to buy vehicle. For example, for higher the value of items, it is normal to obtain two or three quotations from supplier to find the best deal.

1. Prepare specification, check budget

Specify the standard, quantity and price of goods and services required, as describe in the activity plans. Check how much is available in the budget for the item in case the price has changed since the budget was first prepared. The budget holder or Authorized project staff shall prepare budget Specification note.

2. Prepare purchase requisition

Prepare formal request to purchase the goods and services specified in step 1, including a detailed description and why it is required. The budget holder or Authorized project staff shall prepare purchase Requisition form.

3. Check and authorize purchase requisition

Verify that there is genuine for the purchase (budget available for the high value items). The budget holder or Authorized project staff shall check and authorize purchase Requisition form. The budget holder or Authorized project staff shall prepare purchase Requisition form.



4. Obtain quotations

In line with internal procedures and donor, request price quotations from reputable independent suppliers to ensure best value of money and minimize the risk of collusion. The Logistician or Authorized person shall obtain supplier quotations.

5. Select supplier

Review quotations and select supplier based on price, quality and delivery times and after sales terms in value of money. For high value contracts purchasing panel (a small group of managers) will select the supplier. The budget holder or other authorized person shall select supplier quotations.

6. Issue purchase order (PO)

Send authorized purchase order to selected supplier and file a copy with the supplier's quotation. This is a legal binding contract. The budget holder or other authorized person shall issue purchase order selected supplier quotation.

7. Receive goods from supplier

On delivery, sign Goods Received Note to confirm receipt. Check details and file with purchase order. The authorized project staff or other authorized person shall sign on Goods Received Note (GRN) and Purchase Order.

8. Receive and check invoice

Check the invoice and payment terms, and match up with the associated paperwork. The finance staff shall check the Supplier invoice, supplier quotation, Purchase Order and Goods Received Note (GRN).

9. Prepare and authorize payment authority

a) Prepare Payment Authority form and attached all supporting documents and original invoice.

b) Check details, add cost Centre and account codes, then authorize payment.

a) The finance staff shall prepare Payment Authority form with all supporting documents.



b) The Budget holder or authorized person shall check Payment Authority form with all supporting documents.

10. Pay supplier invoice

Pay supplier as specified by the payment terms, usually within 30 days. Stamp invoice as “paid” and note payment date and details on Payment Authority form. The finance staff shall issue cheque payment with payment Authority form and all other supporting documents.

11. Enter payment into cashbook

The final stage is to record the payment in the organization's book of account. The finance staff shall record payment into the book of account.

3. Reporting to a donor

Waniati Development Association Inc. made Interval reports as per the agreement between the donor and the organisation. The reports usually consist of a narrative and a financial report. The narrative report covers all activities completed for the reporting period, in detail. The financial report lists all expenses progressively during the period of the agreement.

Recording of project activities

Activities should be executed as agreed upon in the agreement with the donor. Records and proof per activity must be kept. Reporting is done as follows;

a) Narrative reporting on activities

The programme manager summaries the activity, supported by the following documentation, also reporting on outcomes, challenges incurred and the results achieved, if measurable;

- The attendance register, signed by all participants of workshops, conference and seminars,
- The date, place and venue and subject of the workshop and group addressed (recorded on the attendance register)
- Evaluation forms, completed at the closure of the event by the participants.
- Questions regarding the presentation and the content of the workshop (listed on the evaluation document).



(See page: Annex 28- Expense summary)

(See page: Annex 29- Reconciliation of donor contribution)

Sometimes, during the period of the project, it appears that certain activities cannot be carried out as planned, or are not as effective as expected, but could, with adjustments, achieve better results. Under such circumstances, the consent of the donor is to be obtained ahead of the changes in the execution of the project. Should this require adjustments to budget line items, such changes are discussed with the donor as well. Only after written consent of the donor has been received may adjustments, to the programme be carried out by the recipient of the grant.

4. Staff administration

1. The Employment Agreement

The Employer and employee shall agree to the terms and conditions applied in the employment contract before the employer engaged the employee. Employment Agreement is a legal document binding the two parties and if the employer or employee breach of contract then it can be settled through the courts system.

(See page: Annex 33- Employment Agreement)

2. Salary Payment

Salaries are payable before the end of two weeks. Pay as you earn (PAYE) tax is deducted according to the latest tax table issued by the Receiver of the Revenue. A pay slip per employee is issued in duplicate. One is handed to the employee and the second copy is kept by employer.

Payment of the salary is made by electronic banking (which has to be deposited into the employee's bank account before or on the last day of the second week (fortnight) for which the salary is due). All salary deduction has to be paid to the relevant organizations.

- PAYE to the Receiver of the Revenue is payable within fourteen days after the end of that week for which the salary for paid (the return schedule is supplied by the Receiver of Revenue).



- Social security contribution of the employee is payable to the NASFUND within 30 days after every end of the month. The total amount due to the NASFUND consists of the contribution of the employees plus the same amount contributed by the employer. The return form is supplied by NASFUND.
- Pension fund and medical deductions are paid to the administrators of the respective funds, inclusive of employer's contribution, if applicable. Return forms are supplied by the institutions.

(See page . Annex 30- Payslip)-

3. Income tax registration of the organisation

Waniati Development Association Inc. (WDA) has registered income tax registration with the Internal Revenue Commission (IRC). WDA deducts PAYE from the employees' salaries in accordance with the latest tax table issued by the Internal Revenue Commission. PAYE deducted is paid to the Internal Revenue Commission within thirty days after the end of the month for which the salary was paid. After the end of the tax year (31 of December each year). A summary of PAYE paid to the Internal Revenue Commission during tax year. When an employee joins the organisation, form 6-0/0020, regarding the personal particulars of the employee (available from the Receiver of Revenue) is completed by the employee. This form provides all personal details, including the income tax reference number and File identity number to the employer.

4. Income tax registration of employees

Employees have to be registered with the Internal Revenue Commission (IRC). The IRC issues a registration certificate indicating the tax payer's registration number. A copy of this certificate has to be kept by the employer. The employee registration number is needed when issuing the IPRS certificates.

5. National Annual Super Fund (NASFUND)

It is compulsory for employers and employees of private organization to be registered at the NASFUND. The onus to register lies with the employer. A deduction of 15% is made from the employee's monthly basic remuneration. The employer and employee contribution equal amounts to NASFUND on a monthly basis. The maximum amount deductible is K150 .00. Registration entitles the employee to maternity and sick benefits, as well as death benefits.



6. The Employee Compensation Act of 1941

It is compulsory to register with the NASFUND as an employer under the Employee Compensation Act of 1941. The NASFUND issues form. This form is returned to the NASFUND on completion. A Notice of Assessment form is issued to the employer accordingly, indicating the annual contribution which the employer has to pay. The Employee Compensation Act entitles employees to the benefits of the Act if the employer sustains an injury as the result of an accident arising out of and in the and in the course of his or her employment, or if the employee has contracted a scheduled industrial disease owing to the nature of his or her occupation.

7. Administration of leave

When leave is taken, a leave form is completed ahead of the time.

(See page: Annex 31- Leave application)

(See page: Annex 32- Employee Record of leave)

Internal Controls

Waniati Development Association Inc. has internal controls in place to check that things are in good order.

- i. Checking that there are accurate and up-to date accounting records.
- ii. Checking that assets are recorded
- iii. Methods to detect fraud
- iv. Protecting staff members from temptation. E.g. keeping cash in a safe with two keys, one held by the treasurer and one by the accountant.
- v. Having cheques that must be signed by two authorized people.
- vi. Doing monthly bank reconciliation.
- vii. Ensuring any transaction is properly authorized. E.g. procurement should be authorized by at least three different people: the purchase is prepared by one employee, checked by another and signed off by a third.
- viii. Ensuring a separation of duties to avoid fraud. E.g. with procurement, the employee who decides where to purchase is different from the person who writes the cheques.



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- ix. Ensuring payroll is checked and properly authorized before the money goes out.
- x. Ensuring that all policies and procedures are approved by management and known to the staff.

External Controls

Waniati Development Association Inc. usually engaged external auditor to do annual audit for the organization. The auditor is to verify that the annual accounts provide true and fair picture of the organization's finances, and that the use of the funds is in accordance with aims and objectives as outlined in the constitution.

Fraud

Fraud is intentionally lying or cheating to gain an advantage or to cause someone else to make a loss. There will be occasions when internal control system fails to prevent losses through theft, fraud or other irregularities. Fraud includes theft of goods or property, falsifying expenses claims and falsification (or destruction) of records to conceal an improper action.

Other irregularities include unauthorized activities for private or personal gain: e.g. borrowing from petty cash, use of vehicles, booking money outside by using the organization's name as a guarantee or abuse of telephones and other equipment for private business. Although these activities are less serious than fraud they still be taken serious as they represent abuse of NGO resources.

How Waniati Development Association Inc. deals with fraud

▪ **Deterrence**

WDA has routine controls, check and balances are in place to safeguard the assets of the organization. The control also protect staff from any suspicious of, or temptation to, fraud or other impropriety. The employees and volunteers are therefore obliged to cooperate fully with internal control procedures and failure to do will be dealt with as appropriate within the organization's disciplinary code.



- **Types of irregularities**

All instances of theft and fraud will be viewed as Gross Misconduct and the result in immediate dismissal and loss of terminal benefits. It should include a clear statement on the circumstances in which the Police will be informed.

- **Detection**

Procedure for reporting suspicious of irregularities should be made clear to all. This should make it easier for people to report concerns in confidence without fear of revenge. When irregularities are reported or detected, record the details in writing and report it to the Executive Director. Follow up all reports or suspicious immediately, do not allow rumors to spread.

- **Investigation**

When an incident is reported, it must be dealt with quickly and sensitively. Look for corroboratory evidence before instigating a formal investigation. If all the evidence points to an irregularity, the individual (s) should be formally interviewed with a third person presents to take notes.

Protect documents and reports by either removing access to them by those involved in the irregularity or by suspending the people involved during the investigation. Depending on the nature of irregularity, an investigation should be conducted by a senior member or board member, the internal auditor, the external auditor or, in more serious cases, the police.

Corruption

Is the misuse of entrusted power for private gain? Corruption appears in many different forms including bribery, fraud, sexual exploitation, cronyism and money laundering. **Waniati Development Association Inc. supports zero-tolerance to corrupt practices.**

It is illegal to receive and pay a bribe. Waniati development Association Inc. recognized that bribery is unethical and we have moral obligation to fight bribes in our work. Paying bribes implants and sustains corruption.



Appendices

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Appendix 1: Chart of Accounts

Waniati Maternal Waiting Hut - Chart of Accounts and Coding			
No	Account Description	Code	Comments
1	INCOME/REVENUE	Y04	
	Donors		
	UNFPA	D-Y0401	For grants received from this donor
	UNICEF	D-Y0402	For grants received from this donor
	Steamship	D-Y0403	For grants received from this donor
	U S Embassy	D-Y0404	For grants received from this donor
	DFAT	D-Y0405	For grants received from this donor
	Digicel Foundation PNG	D-Y0406	For grants received from this donor
	Others		
	EHPHA	O-Y0407	Funds Received from EHPHA
	DHSP/DSIP & PHSP/PSIP	O-Y0408	Funds Received from District & Provincial MPs
	Members Contributions	O-Y0409	Funds coming in from Members Contributions
	Others	O-Y0410	fundraising activities and miscellenous donations
2	EXPENDITURES	X05	
	Administration Expense	A-X05	
	Bank charges	A-X0501	Service fees, interest charges on OD balances
	Board meetings	A-X0502	Room hire, refreshment, AGM expenses
	Depreciation	A-X0503	Cost of depreciation of fixed assets
	Postage & stationaery	A-X0504	Postage, office and photocopier consumables
	Advertisements	A-X0505	Posters, leaflets, advertising training courses
	Rentals	A-X0506	Office rent, insurance and utilities
	Telephone/fax	A-X0507	Telephones accounts, not repair
	Salaries & Wages	A-X0508	Gross salaries, housing, medical aid and pensions
	Distributions Expense	D-X05	
	Training	D-X0501	Course fees, meals & accommodation
	Travel and subsistence	D-X0502	Per diem, meal & overnight allowances, bus fares
	Motor Vehicles Expense	D-X0503	All cost involves in Motpr Vehicles
	Sundries Expense	S-X05	Expenses that is not incur regularly
3	ASSETS	AS01	
	Current Assets:	C-AS01	
	Cash at Bank	C-A0101	Current Amount that is in the Bank Account
	Prepayments	C-A0102	Payments made out for the future services provided
	Advances	C-A0103	Staffs getting soft loan from the organization
	Grants Receivables	C-A0104	Grants due for this year but not yet received from the donor
	Petty Cash	C-A0105	Certain amount that is set aside to meet small expenditures
	Debtors	C-A0106	money owed to us (eg unpaid training fees)
	Stocks	C-A0107	stock of raw materials, eg wood and metal
	Non-Current Assets	NC-ASS01	
	Office Furnitures	NC-ASS0101	Chairs, Tables, Drawers
	Office Equipment	NC-ASS0102	Computers, printers, other health equipment tools
	Project Equipment	NC-ASS0103	large tools and training equipment
	Motor Vehicle	NC-ASS0104	Vehicles owned by Organization
	Bank Deposit Account	NC-ASS0105	high interest call account
	Bank Current Account	NC-ASS0106	Cheque account
	Land & Building	NC-ASS0107	Cost of all land and buildings
4	LIABILITIES	LIB02	
	Current-Liabilities	CR-LIB02	
	Creditors & accruals	CR-LIB0201	unpaid suppliers' invoices and accrued expenses
	Grants in advance	CR-LIB0202	Donor funds received for future activities
	Reserves	CR-LIB0203	Funds designated for use in future years
	Non-Current Liabilities	NCR-LIB02	
	Bank Loans	NCR-LIB0201	Long term Bank Loans



Appendix 6: Receipts and Payment

Waniati Maternal Waiting Hut Income, Expense and Balance of Cumulative Funds For the Year Ended 31 December 2020.		
Income	K	K
Members Contributions		
Special Contribution		
Donors & Partners		
EHPHA		
Goroka District DSIP		
Goroka District - HSIP		
Digicel Foundation PNG		
Others		
Total Income		
Expenditures		
MV Running Expense		
Advertising Expense		
Travelling Expense		
Staffs Salaries Expense		
Office Rental Expense		
Electricity Expense		
Stationery Expense		
Office Phone Expense		
Insurance Expense		
Depreation Expense		
Assorted Goods Expense		
Sundries Expense		
Total Expenditures		
Excess of Income/Expenditure for the Years		



Appendix 7: Balance Sheet

Waniati Development Association Inc. Balance Sheet as 31 December 2021		
	K	K
Fixed Assets/Noncurrent Assets		
Land		
Building		
Office Furniture		
Office Equipment		
Motor Vehicle		
Current Assets		
Cash at bank & in hand		
Grants Receivables		
Debtors		
Subscription in advance		
Current Liabilities payable within 12 months		
Subscription in arrear		
Creditors and accruals		
Net Assets		
Represented by:		
FUNDS		
General Purposes Fund		
Designated Fund-Equipment replacement		
Designated Fund-Equipment replacement		
Total Funds		



Appendix 8: Notes to the Account

Appendix 9: Income and Expenditure budget

WANIATI MATERNAL WAITING HUT Fiscal Year Budget Template				
	Operatating PGK	In Kind PGK	Capital PGK	Cash Budget PGK
INCOME				
Individual Donors				
Coorporate Donors				
Private Foundations				
Government Funds				
EHPHA				
Members Contribution				
Fundrising				
Recycle Sales				
Etc.....				
GENERAL EXPENSE				
Liability Insurance				
Contingent Libilities				
Salaries				
Payroll Taxes				
Office Supplies				
Rent				
Postage & Frieght				
Food & Logding				
Professional Services				
Etc.....				
FUNDRISING EXPENSES				
Photography & Videos				
Travel & Fees				
Advertising & Marketing				
Donor Recognition				
Etc.....				
ADMINISTRATIVE EXPENSES				
Auditing & Legal Fees				
Telephone, Fax & Internet				
Computer Software & Supplies				
Etc.....				
Total Capital Resources Provided				
Total Capital Resources Used				
Total Operating & Cash Income				
Total operating & CashExpense				
Differences				



Appendix 10: Capital Budget

Appendix 11: Cash Flow Forecast

CASH FLOW FORECAST - (Jan-Dec 2020)													
MONTHS	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	
Incoming Money													Dr
Balance													Cr
Donor 1- EHPHA													Bal
Donor 2- Digicel PNG Foundation													
Donor 3- DFAT													
Donor 4- UNICEF													
Donor 5- UNFPA													
Members Contribution													
Total Income													
Outgoing Money													
Maternal Waiting Hut Building													
Purchased Used Vehicle													
MV Running Costs													
Supplies													
Salaries													
Foods													
Workshop													
Board Meetings													
Utilities													
Office Equipment													
Office Stationery													
Telephone & Internet													
Total Outgoing													
Opening balance													
Closing Balance													



Appendix 12: Summary budget

WANIATI MATERNAL WAITING HUT				
FIVE (5) YEARS OPERATIONAL BUDGET ESTIMATE SUMMARY				
	Expenditure Areas	No Of Years	Cost per Year	Total Yearly Budgeted Cost
			PGK	For 5 Years PGK
1	DISTRIBUTION EXPENSE COSTS			
2	ADMINISTRATION EXPENSE COSTS			
3	FINCANIAL EXPENSE COSTS			
	Total 5 years Budgeted Operation Cost Estimates			

Note: All costs will be adjusted, when the Organization expands.

Appendix 13: Consolidated Budget

Waniati Maternal Waiting Hut						
Consolidated Operation Costs Budget Estimates for 5 Years						
Items	Year 01	Year 02	Year 03	Year 04	Year 05	Balance
	PGK	PGK	PGK	PGK	PGK	PGK
Suggested/ Predictable Income						0.00
AREAS OF EXPENDITURES						
A. DISTRIBUTION EXPENSE COSTS						
1. MV Running Expense - Fuel & Servicing						
2. Advertising Expense						
Sub-total						
B. ADMINISTRATION EXPENSE COSTS						
Staffs Salaries Expense						
Travelling Expense						
Office Rental Expense						
Electricity Expense						
Stationery Expense						
Office Phone Expense						
Insurance Expense						
Sub-total						
C. FINANCIAL EXPENSE COSTS						
Interest Expenses						
Sundry Expenses						
Sub-total						



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Appendix 14: Budget Compared to Actual Income

a. Surplus Budget

WANIATI MATERNAL WAITING HUT			
Fiscal Year Estimate Budget Compare to Actual Income			
1. Surplus Budget Template			
	Budgeted Income & Expenditures PGK	Actual Income & Expenditures PGK	Balance PGK
INCOME			
Individual Donors	x		
Coorporate Donors	x		
Private Foundations	x		
Government Funds	x		
EHPHA	x		
Members Contribution	x		
Fundrising	x		
Recycle Sales	x		
Etc.....	x		
Total Income	xxx		xxx
GENERAL EXPENSE			
Liability Insurance		x	
Contingent Libilities		x	
Salaries		x	
Payroll Taxes		x	
Office Supplies		x	
Rent		x	
Postage & Frieght		x	
Food & Logding		x	
Professional Services		x	
Etc.....		x	
Sub-total		xx	xx
FUNDRISING EXPENSES			
Photography & Videos		x	
Travel & Fees		x	
Advertising & Marketing		x	
Donor Recognition		x	
Etc.....		x	
Sub-total		xx	xx
ADMINISTRATIVE EXPENSES			
Auditing & Legal Fees		x	
Telephone, Fax & Internet		x	
Computer Software & Supplies		x	
Etc.....		x	
Sub-total		xx	xx
Total Expenditures			xx
			xxx



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b. Deficit Budget

WANIATI MATERNAL WAITING HUT			
Fiscal Year Estimate Budget Compare to Actual Income			
2. Deficit Budget Template			
	Budgeted Income & Expenditures PGK	Actual Income & Expenditures PGK	Balance PGK
INCOME			
Individual Donors	x		
Coorporate Donors	x		
Private Foundations	x		
Government Funds	x		
EHPHA	x		
Members Contribution	x		
Fundrising	x		
Recycle Sales	x		
Etc.....	x		
Total Income	xx		XX
GENERAL EXPENSE			
Liability Insurance		x	
Contingent Libilities		x	
Salaries		x	
Payroll Taxes		x	
Office Supplies		x	
Rent		x	
Postage & Frieght		x	
Food & Logding		x	
Professional Services		x	
Etc.....		x	
Sub-total		xxx	xxx
FUNDRISING EXPENSES			
Photography & Videos		x	
Travel & Fees		x	
Advertising & Marketing		x	
Donor Recognition		x	
Etc.....		x	
Sub-total		xxx	xxx
ADMINISTRATIVE EXPENSES			
Auditing & Legal Fees		x	
Telephone, Fax & Internet		x	
Computer Software & Supplies		x	
Etc.....		x	
Sub-total		xxx	xx
Total Expenditures			xxx
			(xxx)



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Appendix 15: Donor Report

a. Normal Operational Report Template

WANIATI MATERNAL WAITING HUT			
Fiscal Fund Management & Acquital Report of Grant Received from Donors for Projects.			
Budget Line	Expenditures PGK	Balance PGK	Comments
Contribution		XX	Grand Receipt
AREAS OF EXPENDITURES			
A. DISTRIBUTION EXPENSE COSTS			
1. MV Running Expense - Fuel & Servicing	X		
2. Advertising Expense	X		
Sub-total	XX	XX	
B. ADMINISTRATION EXPENSE COSTS			
Staffs Salaries Expense	X		
Travelling Expense	X		
Office Rental Expense	X		
Electricity Expense	X		
Stationery Expense	X		
Office Phone Expense	X		
Insurance Expense	X		
Sub-total	XX	XX	
C. FINANCIAL EXPENSE COSTS			
Interest Expenses	X		
D. SUNDRIES EXPENSE	X	0	
Note: All Costs/Expenditures are with evidences or SOURCE DOCUMENTS Attached.			

b. Project Funded Report Template

WANIATI MATERNAL WAITING HUT			
Fund Management & Acquital Report of the Grant Received for the Project			
Budget Line	Expenditures PGK	Balance PGK	Comments
Contribution		XX	Grand Receipt
1. Overhead Costs	x		All Labors(Permenent & Causal)
2. Project Related Costs	x		All Building Materials
3. Other Necessety Costs			
a. Assorted Goods	x		Labor Meals
b. Fuel	x		Admin, Material Transportation and Logging Costs
c. Administration Expenses	x		Stationeries & Document Printings
Total Project Costs	xx	0	
Closing Balance		xx	There'll be a Negative Balance, if the organization adds any amount on top of what it received from a Donor.
4. Organization,s Contribution	XX	XX	Recipient's Contribution Amount
Note: All Project Costs/Expenditures are with evidences, where its Receipts, Payment Vouncers and Invoices are attached.			



FINANCIAL MANAGEMENT DOCUMENT
WANIATI MATERNAL WAITING HOME INCORPORATED

Appendix 16: Financial Management Work Plan



Waniati Maternal Waiting Hut

P.O Box 525

Email: waniatiassociation@gmail.com

GOROKA 441, E.H.P

Papua New Guinea

Ph: (+675) 70788422/71501114

FINANCIAL MANAGEMENT WORK PLAN

		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
FINANCIAL ACCOUNTING ROUTINES													
Banking Daily	Daily												
Payroll Monthly	Monthly	x	x	x	x	x	x	x	x	x	x	x	x
Prepare Payment vouchers/cheques Daily	Daily												
Prepare/check Purchase Orders Daily	Daily												
Reimburse/reconcile p.cash / advances Weekly	Weekly												
Update Cash Book Weekly	Weekly												
Bank reconciliation Monthly	Monthly	x	x	x	x	x	x	x	x	x	x	x	x
Trial Balance Monthly	Monthly	x	x	x	x	x	x	x	x	x	x	x	x
Filing Daily	Daily												
Update stock records Weekly	Weekly												
Reconcile stock records Monthly	Monthly	x	x	x	x	x	x	x	x	x	x	x	x
YEAR END													
Year-end reconciliation Annual	Annual												
Prepare financial statements Annual	Annual												
Prepare year-end schedules Annual	Annual												
Auditor's visit Annual x	Annual												
Income Tax annual return Annual	Annual												
BUDGETING													
Prepare first draft budgets Annual xxx	Annual												
Revise budgets Annual x x	Annual												
Budget to Board for approval Annual x	Annual												
REPORTS													
Prepare Budget Monitoring Report Quarterly	Quarterly												
Prepare Cash Flow Report Monthly	Monthly												
Prepare Donor Reports													
- DFID Quarterly x x x x	Quarterly												
- USAID Quarterly x x X x	Quarterly												
REVIEWS													
Assets Register Quarterly	Quarterly												
Insurance cover Six months	Six months												
Chart of Accounts Annually	Annually												
Delegated Authorities Six months	Six months												
Pay award Annually	Annually												
Update Finance Manual Annually	Annually												
Key:													
x = # of weeks													



FINANCIAL MANAGEMENT DOCUMENT
WANIATI MATERNAL WAITING HOME INCORPORATED

Appendix 17: Budget Forecast

ANNUAL BUDGET FORECAST Template - (Jan-Dec 2023)																
MONTHS	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec				
Incoming Money														Dr	Cr	Bal
Balance																
Donor 1- EHPHA																
Donor 2- Digicel PNG Foundation																
Donor 3- DFAT																
Donor 4- UNICEF																
Donor 5- UNFPA																
Members Contribution																
Total Income																
Outgoing Money																
Maternal Waiting Hut Building																
Purchased Used Vehicle																
MV Running Costs																
Supplies																
Salaries																
Foods																
Workshop																
Board Meetings																
Utilities																
Office Equipment																
Office Stationery																
Telephone & Internet																
Total Outgoing																
Opening balance																
Closing Balance																

Appendix 18: Expense Claim Form

WANIATI MATERNAL WAITING HUT Expense Claim Form			
Employee Name:		Employee ID:	
Department		Expense Period:	
Date	Description	Category	Amount Paid
Employee Signature: _____			Subtotal:
Date: _____		Advance Payment: _____	
			Total Reimbursement:



FINANCIAL MANAGEMENT DOCUMENT
WANIATI MATERNAL WAITING HOME INCORPORATED

Appendix 19: Purchase Order

WANIATI MATERNAL WAITING HUT			
P.O Box 525 GOROKA 441, E.H.P Ph: (+675) 70788422/71501114 Email: waniatiassociation@gmail.com		PURCHASE ORDER Date As: _____ Purchase Order No: _____	
Vendor Name: _____ Company Name: _____ Adress: _____ City: _____ Phone: _____			
Details	Qty	Unit Price	Total
Additional Notes:		SUBTOTAL	
		TAX	
		TOTAL	
		Signature: _____	
		Designation: _____	


Appendix 20: Cash Receipt Voucher

Waniati Maternal Waiting Hut P.O Box 525 GOROKA 441, E.H.P Ph: 70788422 E-mail: waniatiassociation@gmail.com			
CASH RECEIPT		Receipt No: 001 Date:/...../.....	
Received from: _____ The sum of: _____			
Cheque No	Description	AMOUNT	
A/C		Cash/Cheque	K
Received by:			<i>GST Inclusive</i>
Name: _____ Designation: _____ Amount: _____ Date: _____ Sign: _____			




FINANCIAL MANAGEMENT DOCUMENT
WANIATI MATERNAL WAITING HOME INCORPORATED

Appendix 21: Cash Payment Voucher


	Waniati Maternal Waiting Hut	
	P.O Box 525 GOROKA 441, E.H.P Ph: 70788422	E-mail: waniatiassociation@gmail.com
PAYMENT VOUNCER		Vouner No: 001
PAY To: JEFFERY Naik _____		Date:...../...../.....
The sum of: _____		
CHEQUE NUMBER	Description	AMOUNT
A/C	Cash/Cheque	K
Received by:		<i>GST Inclusive</i>
Name: _____		
Amount: _____		
Date: _____		
Sign: _____		
PREPARED BY: Name: _____		Designation: _____
Payment Approved by: Name: _____		Designation: _____
Date:...../...../.....		Sign: _____

Appendix 22: Memo


MEMO
Date: _____
From: _____
Subject: _____
Signature: _____
Position: _____
APPROVED BY:
Signature: _____
Name: _____
Position: _____
Date: _____



Appendix 23: Cash Advance Acquittal Form



CASH ADVANCE ACQUITTAL FORM

Amount of Advance:

Date received from Finance:

Purpose of the Advance: *Official Launching of the Project*

Department:

ACQUITTING FOR CHEQUE NUMBER: _____

Transaction Date	Cash Advanced	Supplier/Description	MYOB CODE	JOB CODE	CATEGORY	Receipt /Ref#	Expenditure	Balance
								11,200.00
15th/10/18	4,220.00	Refreshments				252	4,220.00	6,980.00
15th/10/18	600.00	Asaro Mudman				842	600.00	6,380.00
15th/10/19	500.00	Traditional Sinsing group				17366	500.00	5,880.00
15th/10/18	500.00	Traditional Sinsing group				833	500.00	5,380.00
15th/10/18	300.00	Flag raising, Okiufa Primary School				849	300.00	5,080.00
15th/10/18	400.00	Vehicle hire to pick up and drop off sinsing group				834	400.00	4,680.00
15th/10/18	500.00	Guest bilums				17376	500.00	4,180.00
15th/10/18	1,000.00	Garden food decoration at the grand stand				17364	1,000.00	3,180.00
15th/10/19	500.00	security and escort services police personals				17304	500.00	2,680.00
15th/10/18	500.00	security and escort services police personals				17371	500.00	2,180.00
15th/10/18	440.00	Vehicle cost from Gka to Lae				840	440.00	1,740.00
15th/10/19	600.00	1x Media staff Stipend				17308	600.00	1,140.00
15th/10/18	600.00	1x Media staff Stipend				17307	600.00	540.00
15th/10/18	200.00	Media coverage (Sape Meta - Wantok Niuspepa)				17369	200.00	340.00
15th/10/18	200.00	Media coverage (Pison Kolma - Post Courier)				17368	200.00	140.00
15th/10/19	200.00	Media coverage (Zachery Peal - National Newspaper)				17370	200.00	60.00
							-	60.00
							-	60.00
							-	60.00
							-	60.00
							-	60.00
							-	60.00
							-	60.00
							-	60.00
Total	K 11,260.00						K 11,260.00	-K 60.00

Cash Returned: **K -**

Approved overspent to be Reimbursed to Staff: **-K 60.00**

To the best of my knowledge I confirm that the above acquittal is true and correct. If there is a balance of unspent funds not returned, with this I approve deduction of salary effective next pay period.

Submitted By:	Name	John Nokue	Signature		
	Title	Program Manager - MWH	Date		10/19/2022
Verified By	Name	Solomon George	Signature		
	Title	Finance Officer	Date		/ /
Approved by	Name	Victor Timothy	Signature		
	Title	Program Director	Date		/ /

THIS TRAVEL ACQUITTAL MUST BE THEN COMPLETED AND DELIVERED TO THE FINANCE WITHIN 5 WORKING DAYS OF RETURNING TO THE OFFICE.



FINANCIAL MANAGEMENT DOCUMENT
WANIATI MATERNAL WAITING HOME INCORPORATED

Appendix 26: Vehicle Log Sheet



Waniati Maternal Waiting Hut

P .O Box 525
 Goroka, EHP
 Papua New Guinea
 Ph: 70788422
 Email: waniatiassociation@gmail.com

ORGANIZATION BYWEEKLY VEHICLE MILEAGE LOG BOOK

Period No: _____

Vehicle Descriptio:.....		No. Plate				
Date	Trip		Odometer Reading			Reason for Trip	Signature
	From	To	Start	Finish	Dist. (km)		
		Total Business Distance Covered				at the end of period:	



Appendix 27: Salary Advance Request Form

WANIATI MATERNAL WAITING HUT Salary Advance Request Form	
Employee Details:	
Employee Name: _____	Department: _____
Employee No: _____	Amount Requested: _____
Details of any other witness: _____	

Reason for Advance: _____	

I apply for the above mentioned salary advance and authorized the payroll department to deduct the loan repayment from my salary as follows;	
K _____	
If so any reason my services with the Organization are terminated whilst there is still a balabce on the advance owing, I then authorized the organization to deduct the full balance from my moneis or anyresources due to me.	
Date: _____	Sign: _____
Recommendations:	
_____	Date: _____
Department Head	
<i>In accordance with policy</i>	
_____	Date: _____
Human Resources Department	
Approval	
_____	Date: _____
Finance Controller	





Appendix 28: Expense Report Summary

Waniati Maternal Waiting Hut		EXPENSE REPORT SUMMARY	
		Year: _____	
Emp. Name: _____		From:	PERIOD
Employee ID: _____			
Department: _____		To:	
Manager: _____			
Purpose: _____			
DATE	DESCRIPTION	EXEPNESE TYPE	AMOUNT (PGK)
TOTAL EXPENSE			
<i>*Don't forget to attach Receipts!</i>			
Prepared By: _____		Date: _____	
Employee Name (Position)			
Authorized By: _____		Date: _____	
Employee Name (Position)			



FINANCIAL MANAGEMENT DOCUMENT
WANIATI MATERNAL WAITING HOME INCORPORATED

Appendix 30: Employee Pay Slip Template

		Waniati Maternal Waiting Hut P.O Box 525 GOROKA 441, E.H.P Papua New Guinea		Ph: (+675) 70788422/71501114 E-mail: waniatiassociation@gmail.com	
SALARY SLIP FOR THE MONTH OF :					
	Employee Code	22003	Payment Date	15/04/22	
	Name	Solomon George	Bank Name	Bank South Pacific (BSP)	
	Designation	Finance & Admin. Manager	Account No:	7023734986	
	Department	Finance & Administration	N.T.N		
	Location	Head Office	C.N.I.C		
	Employee Status	Permenent	Salary Days	30	
	Joining Date	1-Mar-22	Payment Mode	Direct Bank Deposit	
	ALLOWANCES		DEDUCTIONS		
	Basic Pay	750.00	Income Tax	112.5	
	House Rent		Nasfund	25	
	Rewards/Arrears	50.00	Advance		
	Vehicle Allowances	50.00	Insurance Cover	12	
	Vehicle Maintainance		Others		
	Shiff Allowances	50.00			
	Total	900.00	Total	149.5	
RUPEES:			Net Salary		750.50