

# **VOICE OF SALVATION AND HEALING CHURCH INTERNATIONAL**

## **FINANCIAL POLICIES AND PROCEDURES MANUAL**

**January 2024**

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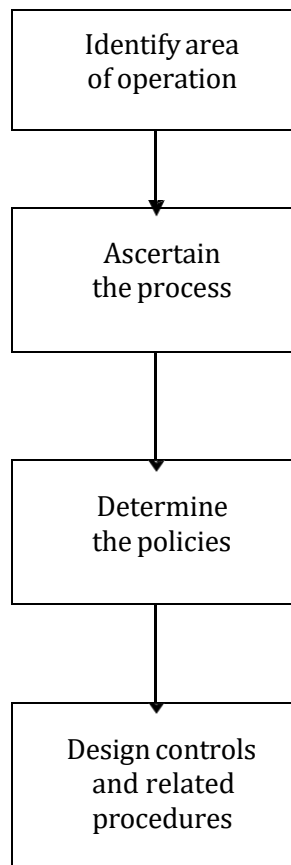
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## 1.0 PREAMBLE

The Financial Procedures Manual has been designed to cover the financial aspects of VOSH CHURCH administered Projects. The manual is based on the existing VOSH CHURCH accounting policies i.e. Revenue Recognition, Accrual, Procurement, Foreign Exchange, Endowment and Fixed assets. (Refer to Annexes).

Once adopted, the manual will become binding on all VOSH Church Ministers and staff with regard to financial procedures. The National Council of Elders shall endorse any change in the manual.

A detailed analysis has been undertaken to identify areas of operations, risk involved and key controls in existence to prevent and detect any deviations or misstatements. Improved and additional controls have also been identified in addition to the existing procedures being practiced, both of which are documented in this manual. The recommended procedures are based on best practices taken into account, the size of operations, Church structure and practicality of its implementation. The manual is useful for both to implement the recommended procedures and for future reference. The approach to develop the manual is as follows:



## **2.0 ETHICAL CONSIDERATIONS**

VOSH CHURCH is committed to maintaining an untainted reputation before members, donors, partners, beneficiaries and suppliers. All VOSH CHURCH ministers/employees are under obligation to maintain the integrity of the financial management process including procurement and must avoid circumstances that compromise their decisions or actions and should always ensure ethical business practices and the interests of the Church are observed.

### **2.1 Standards of Conduct**

VOSH CHURCH ministers/employees are required to achieve very high standards of conduct in all financial activities and failure to, will attract disciplinary action being taken against offending ministers/employees including termination of employment and/or taking legal measures to recover for financial losses and Church image distortion. VOSH CHURCH ministers/employees in doubt are urged to discuss areas of concern with their immediate supervisor.

### **2.2 Personal Benefits to Employees**

It is a major violation of VOSH CHURCH policies for VOSH CHURCH ministers/employees involved in the finance process to solicit or accept any form of payment, gift, entertainment, future employment promises or any services of personal benefit to the employee from a prospective vendor, a contracted vendor or other service provider. Proven violations will lead to disciplinary action up to dismissal from employment and/or legal action. Any kinds of offers, discounts, benefits or collateral services from suppliers should be made to VOSH CHURCH and not to employees. Any supplier's offers or invitations, however nominal or of minimal value should be declared by the employee to the Senior Management and failure to may be perceived as an intention to defraud VOSH CHURCH.

### **2.3 Conflict of Interest**

It is a major violation of VOSH CHURCH policies for VOSH CHURCH ministers/employees to engage in any operation wherein VOSH CHURCH or its affiliates may have financial and procurement transactions.

It is prohibited for VOSH CHURCH employees to have a personal interest of financial benefit in a contract with VOSH CHURCH other than their own contract of employment.

Purchases from any VOSH CHURCH employees, board members or firms in which they have interest is prohibited.

VOSH CHURCH minister/staff are under obligation to inform the Senior Management should an interest or relationship arise that is potentially detrimental to the interest of VOSH CHURCH. Proven violations will lead to disciplinary action up to dismissal from employment and/or legal action.

#### **2.4 Misrepresentation**

It is a major violation of VOSH CHURCH policies for VOSH CHURCH minister/employees involved in the financial process to knowingly conceal, falsify or misrepresent a material fact relating to any financial transaction.

Misrepresentation may include but is not limited to; signing for receipt of goods/services not yet received or completed, altering any document to disguise or change the outcome. Proven violations will lead to disciplinary action up to dismissal from employment and/or legal action.

#### **2.5 Confidentiality**

It is a major violation of VOSH CHURCH policies for VOSH CHURCH Ministers and employees to divulge confidential information. Proven violations will lead to disciplinary action up to dismissal from employment and/or legal action.

## **3.0 ACCOUNTING POLICIES**

### **3.1 Basis of Accounting**

Tithes and offerings, End year thanksgivings, in kind giving and other church collections are recognised when received. Income from donations is recognised on receipt.

Resources expended are recognised in the period in which they are incurred and relate to and will include attributable VAT where it is not recovered. Resources expended are allocated to a particular project or activity where the cost relates directly to that project or activity.

### **3.2 Foreign Currency**

Transactions in foreign currencies are recorded using the rate of exchange ruling at the date of the transaction. In posting each transaction, the foreign exchange rate to be used shall be the rate of the monthly fund transfer from the VOSH CHURCH head office to the countries. For church branches the rate of transfer, if applicable will be the rate from the Mission HQs. If a transfer is not made the currency rate for the month will be the rate obtained from the local bank in local currency. All currency rates used are to be input into the accounting system.

On consolidating financial information the income and expenditure is translated at the average rate of exchange for the period. Monetary assets and liabilities denominated in foreign currencies are translated using the rate of exchange ruling at the balance sheet date.

### **3.3 Tangible Fixed Assets and Depreciation**

Donor funded assets purchased for particular projects are expensed and not capitalised to that project. Assets purchased from core funds and costing more than KES. 3,000 are capitalised at cost. Depreciation is provided on all capitalised tangible fixed assets at rates calculated to write off the cost on a reducing balance basis. All assets, both capitalised and non-capitalised are included in the asset register clearly indicating whether capitalised or not.

Assets of more than KES 3,000 and can last for than one year shall be expensed but recorded in the inventory register.



## **4.0 FRAUD AND ANTI-CORRUPTION**

### **4.1 Policy**

VOSH CHURCH's fraud and anti-corruption policy aim is to minimise fraud through a number of measures including clear policies and processes, a code of conduct, regular internal and external audits and training for all staff. VOSH CHURCH recognises it is accountable to a wide range of stakeholders through its work.

VOSH CHURCH considers fraud and corruption as similarly offensive actions. Fraud covers an act of deception, bribery, forgery, extortion, theft, misappropriation, false representation, conspiracy, corruption, collusion, embezzlement, or concealment of material facts. Both corruption and fraud amount to abuse and theft. The following are included under this policy as acts of fraud and corruption.

- Falsifying time sheets or payroll records
- Falsifying travel and entertainment expenses
- Fictitious reporting of receipts from suppliers or shipments to customers
- Misappropriation of VOSH Church equipment, resources and even data
- Overstatement of income
- Overstatement of assets
- Understatement of liabilities
- Bribery
- Kickbacks
- Fraudulently obtaining income or assets
- Submitting incorrect tax returns to authorities on behalf of the organisation

VOSH Church is committed to investigate any and all suspected acts of fraud, misappropriation or other similar irregularity.

## 4.2 Whistle Blowing

All ministers, staffs, beneficiaries and church partners are to be made aware of immediate supervisors in order to report suspected acts of wrongdoing.

VOSH CHURCH's Code of Conduct has a 'duty to report' by minister/staff any suspicious, unethical, abusive or corrupt activities and holds staff guilty for not reporting. Members, staff, ministers, suppliers, contractors, and partners are guaranteed confidentiality in any reporting and assured that they will be treated with due consideration if they whistle blow on corruption cases and other malpractices.

No VOSH Church minister/employee, or any other person helping to reduce corruption or fraud shall:

- be dismissed or threatened to be dismissed;
- be disciplined, suspended or threatened to be disciplined or suspended;
- be penalised or any other retribution imposed, or
- be intimidated or coerced,

based upon the fact that the minister/employee/member has reported an incident or participated in an investigation in accordance with the requirements of the fraud and anti-corruption policy and not implicated.

Violation of this itself will result in disciplinary action, up to and including dismissal. If an allegation is made in good faith, but it is not confirmed by the investigation no action will be taken against the originator. However, when individuals make malicious allegations, action may be considered against the individual making the allegation.

## 4.3 Reporting a Suspected Fraud

Ministers, staff, members and volunteers must immediately report any suspicion of fraud or dishonesty to their immediate supervisor/leader. Failure to report any suspected fraud will be treated as a serious issue and may result in disciplinary measures being taken. The immediate supervisor/leader must immediately report the suspicions to the CEO. If for any reason the member, staff, minister or volunteer is unable to report to immediate supervisor/leader for any reason, they should contact a more senior leader or the CEO directly.

#### **4.4 Investigation of a Reported Incidence**

Once a suspected fraud is reported, immediate action is required to prevent the theft, alteration, or destruction of relevant records. Such actions include removing the records and placing them in a secure location, limiting access to the location where the records currently exist and preventing the individual suspected of committing the fraud from having access to the records.

The immediate supervisor/leader must establish whether there are clear grounds for initiating an independent investigation, with direction from the CEO. If this is established, then a formal investigation must take place using an independent third party e.g. a leader not associated with the individuals involved or by an independent professional firm of auditors.

All results of investigations are reported to the CEO. Any investigation that highlights an infringement of corruption, fraud and the code of conduct is reported to the CEO who will report the act to the NCE

All participants in a fraud investigation shall keep the details and results of the investigation confidential. However, as noted above, from time- t o - t i m e other members of the management team will need to be consulted in conjunction with the investigation.

#### **4.5 Steps to Mitigate Occurrence**

Through the active monitoring of programme outputs a check is made that inputs are used correctly to deliver activities and to deliver expected outputs. The monitoring of activities will highlight shortfalls in delivery that could indicate misappropriation or corruption.

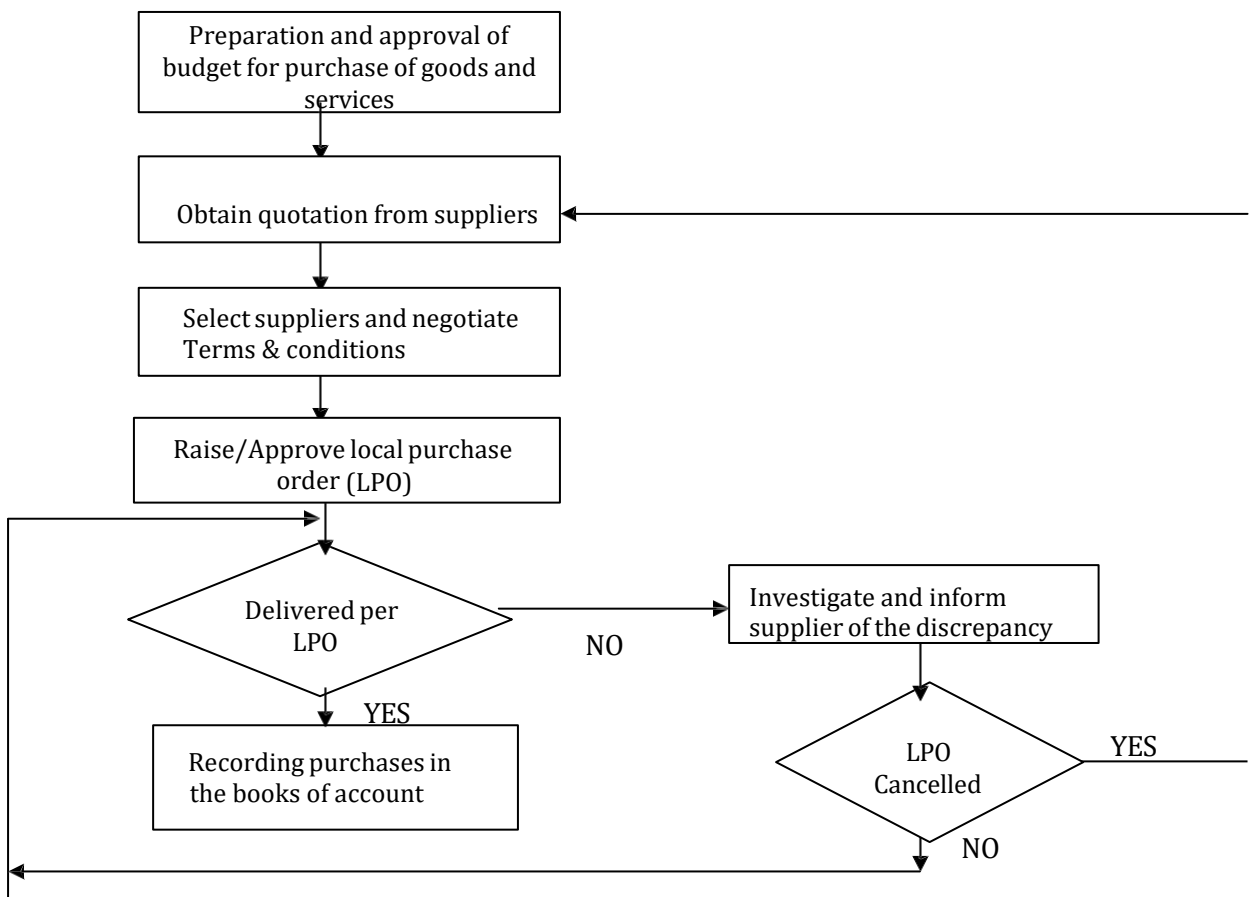
VOSH Church will apply criminal and administrative sanctions in a robust manner to demonstrate a zero tolerance to corruption, fraud, abuse of power, code of conduct violations and abuse to programme beneficiaries.

## 5.0 PROCUREMENT OF GOODS AND SERVICES

### 5.1 Policies

- Procurement of goods and services shall be properly authorized.
- Procurement of goods and services shall be made for the best terms available and shall avoid all personal conflict of interest.
- Goods and services received shall be properly inspected for quality, quantity and condition.
- All procurement of goods and services shall be properly accounted.
- Refer to Annexure III for VOSH CHURCH Policy on Procurement.

### 5.2 Process



**5.3 Policies and Procedures**

<b>Policies</b>	<b>Responsibilities and Procedures</b>
<p>Procurement of goods and services shall be properly approved.</p>	<p>Procurement of goods and services in total shall be approved by means of annual and quarterly budgets. The budget prepared must be in accordance with church policy &amp; procedures.</p>
	<p>For this purpose, an estimated expenditure on procurement of goods and services shall be prepared by identifying line items of expenses, activity plan and funding commitments for the current and future quarters together with quotations obtained.</p>
	<p>Any intended purchase of goods and service shall be first fully defined in terms of its quantity, quality and other performance parameters to ascertain type of good and service to satisfy the user needs.</p>
	<p>The purchase requisition shall be reviewed and approved after considering the budget availability, estimated expenditure and need. The actual expenditure shall be within the approved budget.</p>
<p>Procurement of goods and services shall be made for the best terms available and shall avoid all possible personal conflict of interest.</p>	<p>Inquiry shall be made as to the need of goods/services required and make appropriate decision for procurement.</p>
	<p>Quotation shall be obtained from various available suppliers. Where purchase is of significant value, at least three quotations shall be obtained before placing the order.</p>

Policies	Responsibilities and Procedures
	<p>Purchases shall be carried out wisely and economically as opposed to cheap. The best shall be bought with in the allocated budget. This requires taking other factors like quality, delivery, payment terms, after sale service etc into account.</p>
	<p>In certain cases, donor agencies stipulate conditions for the purchase of certain goods and services. These shall be complied with.</p>
	<p>Decision for procurement shall be made after careful vetting of various quotations and suppliers.</p>
	<p>On approval, a local purchase order (LPO) shall be raised to place the order with the supplier selected.</p>
	<p>LPO shall be raised on pre-numbered printed forms. Unused LPO books shall be kept by Accounts/ procurement department/ respective VOSH CHURCH Officer under lock and key at all times. Access to LPO shall be limited to account/ procurement department or respective VOSH Church Officer.</p>
	<p>LPO shall be prepared in triplicate as follow:</p> <p>Original – Sent to supplier                      Duplicate – For accounts                      Triplicate - Book copy</p>
	<p>All terms and condition as agreed with the supplier shall be stated on the LPO including VAT &amp; discounts.</p>

<b>Policies</b>	<b>Responsibilities and Procedures</b>
	LPO shall be signed by the chair and treasurer at the church designated levels.
Goods and services received shall be properly inspected for quality, quantity and condition.	All goods/services received shall be checked with the LPO to ensure that only ordered items are received and in case of any discrepancy shall be reported to respective VOSH CHURCH Officer and Accountant.
	Inquiry shall be made with the supplier in case where goods/services received are not in accordance with the LPO and corrective action shall be taken to avoid incurring any loss in procuring wrong goods and service.
	In case of goods returned to suppliers for which an invoice was raised, a credit note must be obtained at the time when such goods are returned. The officer should not sign the delivery note and the reason for non- acceptance should be noted on it.
	In case of procurement of any technical goods or services, external assistance (expert) may be sought in identification and specification of goods/services.
	Acknowledge the receipt of goods/services by signing the delivery note or by preparing goods received note.
All procurement of goods/services shall be properly accounted.	All supporting documents including LPO, invoice, delivery note etc shall be verified to ensure that only those goods specified in LPO are received.
	Record purchases of goods and services in the books of account.

#### 5.4 Significant Aspects in Procurement of Goods and Services:

The following aspects shall be considered in procuring goods and services:

##### 5.4.1 Obtaining Quotations

Quotations shall be obtained based on the following:

<b>Estimated Purchase Value for Items Budgeted</b>	<b>No. of Quotations</b>
Purchase of goods and services up to US\$ 500.	Two
Purchases above US\$ 500.	Three

Based on the procurement plan, recurring procurement goods and services e.g. stationery etc. purchased terms may be agreed as follows:

1. Monthly
2. Quarterly

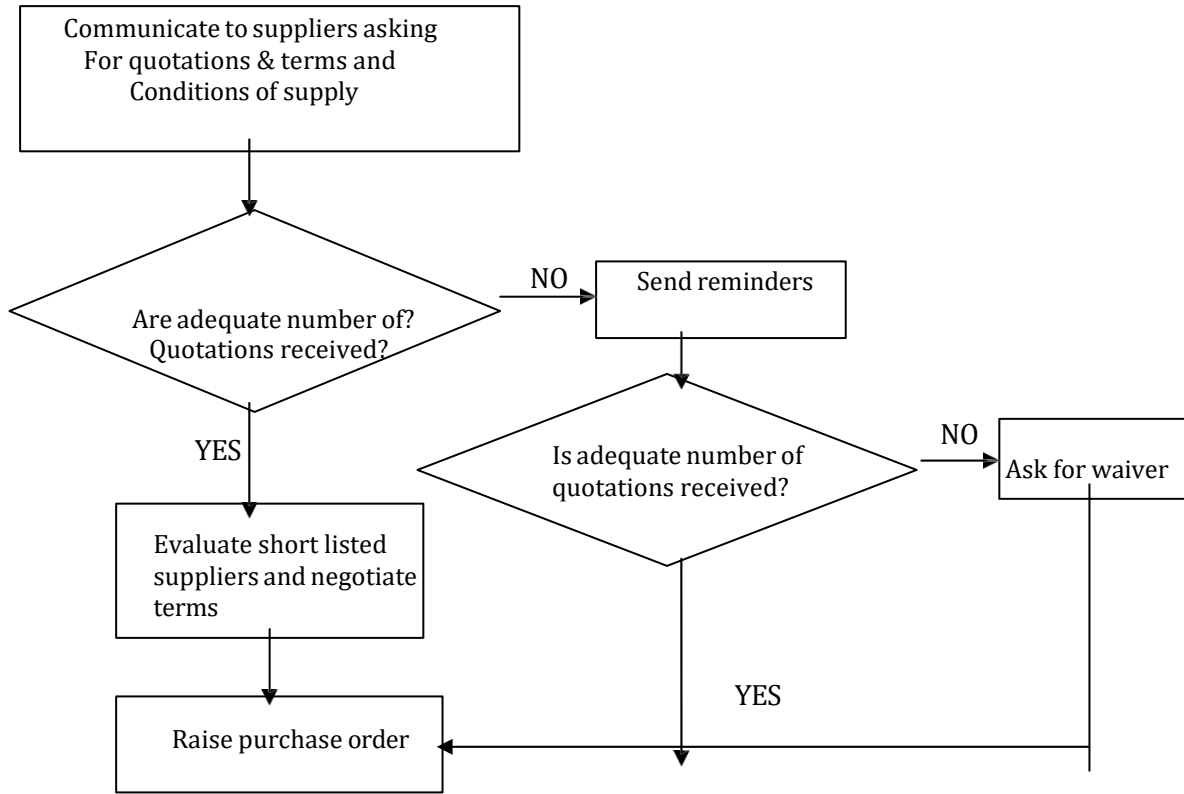
to avoid unnecessary cost and administrative time.

The following shall be considered in obtaining quotations:

- Detailed description of items required
- Quantity and specified units.
- Scope of work (where applicable)
- Deadlines / delivery dates
- Payment terms
- After sales service (where applicable)
- Place of delivery / freight terms, including details of staggered deliveries
- Warranty provisions
- Pricing structure (CIF etc)
- Contact terms and conditions including non-performance
- Deadlines and related details for submission of quotation including bid acceptance / selection procedures.



5.4.2 Process (Quotation):



### 5.4.3 Total Process Waiver

Waiver of quotations can be obtained:

The requirement of obtaining quotation can be waived in rare or exceptional cases where it is not practical or the amount is not material. Such waivers can be limited to emergency purchases, which include failure to obtain an item which could endanger life or property, or cause substantial additional expense or significant loss of revenue under the programme activities or in case where there is only sole supplier available.

Proper documentation and approval by the CEO and the treasurer shall be obtained in line with church policy.

### 5.4.4 Local Purchase Order

The Local Purchase Order shall be prepared in three copies and contain the following:

- Date of order
- Purchase Order Number
- Department placing the order
- Name and address of the supplier
- Quantity of goods required
- Detailed description including quality description of goods/services required
- Pricing details
- Payment terms and conditions
- Accounts code
- Expected delivery date
- Delivery location (physical address and contact)
- Terms and conditions applicable to the purchase order (printed on the reverse of the Purchase Order).
- Signature by authorized signatories and church stamp
- Available budget and relevant line item

## **6.0 BANK ACCOUNTS**

### **6.1 Opening of Bank Account**

As and when necessary, separate bank account shall be opened for each new project.

VOSH CHURCH Mission Headquarters shall authorise the opening of the bank account and assign signatories.

### **6.2 Closure of Bank Account**

The bank account shall be closed on termination of each project and or/ retained for a similar project.

In case of closure, VOSH CHURCH Mission Headquarters shall authorise the same. No further transactions shall be routed once the closure is authorised.

However to ensure that all items are cleared, a grace period, not exceeding three (3) months will be exercised. In case of any balance remaining, the amount shall be transferred to VOSH CHURCH main account.

### 6.3 Bank Account Signatories

Cheques and other bank account instructions (e.g. funds transfer, standing order etc) shall be signed jointly by any two signatories based on the following structure:

#### Mission HQs

Category 1: Individual payments up to US\$.500 or local currency equivalent.	Jointly signed by any two signatories as follows: <ul style="list-style-type: none"> <li>• Chief Executive Officer,</li> <li>• General Secretary</li> <li>• National Treasurer</li> </ul>
Category 2: Payments Above US\$. 500 or local currency equivalent	Jointly signed by two signatories as follows: <ul style="list-style-type: none"> <li>• Chief Executive Officer's signature mandatory</li> <li>• General Secretary</li> <li>• National Treasurer</li> </ul>

#### Regions

Category 1: Individual payments up to US\$.500 or local currency equivalent.	Jointly signed by any two signatories as follows: <ul style="list-style-type: none"> <li>• Regional Bishop</li> <li>• Regional Secretary</li> <li>• Regional Treasurer</li> </ul>
Category 2: Payments Above US\$. 500 or local currency equivalent	Jointly signed by two signatories as follows: <ul style="list-style-type: none"> <li>• Regional Bishop's signature mandatory</li> <li>• Regional Secretary</li> <li>• Regional Treasurer</li> </ul>

## 6.4 Bank Reconciliation

### General Principles

By the 8<sup>th</sup> day of every month, the Church Accountant shall prepare bank reconciliation of the previous month, which will be reviewed and signed by his/her supervisor.

### Format of Bank Reconciliation

Bank Details: _____	Date: _____
BALANCE AS PER BANK STATEMENT	<b>X</b>
Add: Amounts banked not reflected on the bank statement	<u>XX</u> XX
Less: Unrepresented cheques released to 3 <sup>rd</sup> parties	<u>(XX)</u> XX
BALANCE AS PER CASH BOOK	<u>XX</u>

\_\_\_\_\_  
Signature: Accountant

\_\_\_\_\_  
Signature supervisor

### Additional information:

The following additional information shall be provided for each of the items on the reconciliation:

Item	Additional Information Required
Amounts banked	Date of receipt, date when the bank credited as reflected on the bank statement
Unpresented Cheques released to 3 <sup>rd</sup> parties	Date of cheque, date subsequently presented at bank.

## 6.5 Changing Bank Signatories

Immediate changes shall be made to authorized signatory, if any of the authorized signatories resign from their position.

VOSH CHURCH Mission Headquarters shall authorize any change in bank signatories.

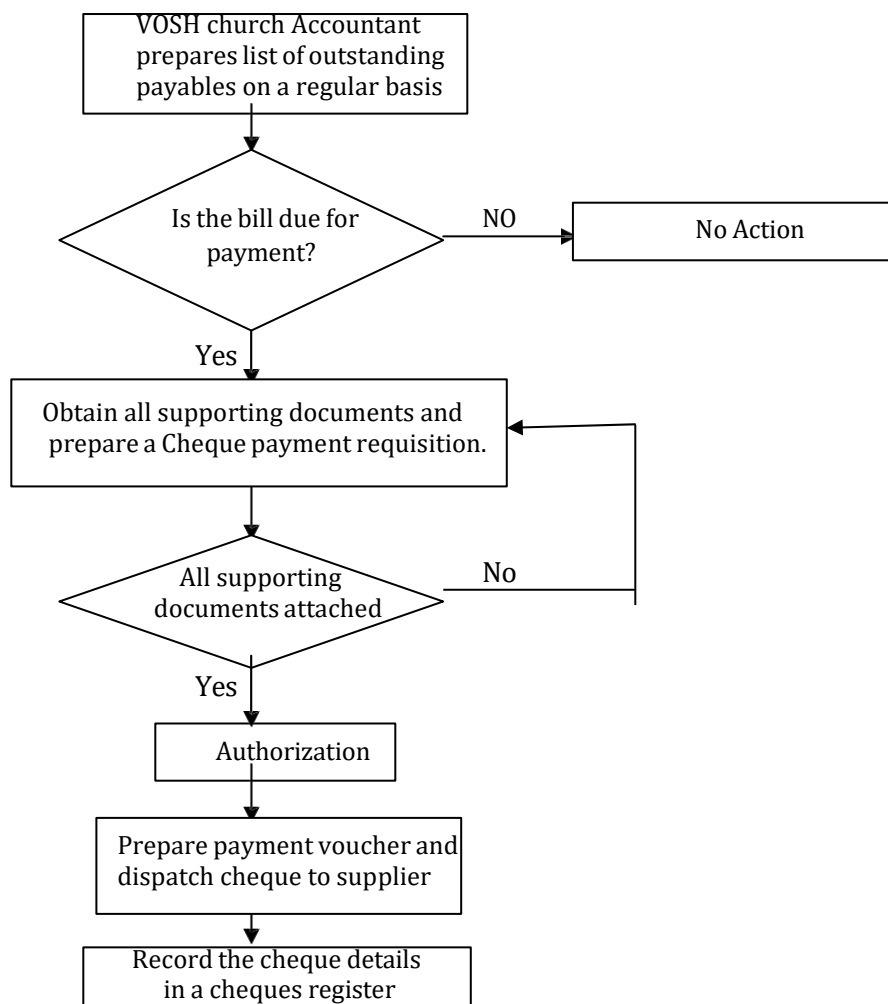
## 7.0 PAYMENTS

### 7.1 Bank Payments

#### 7.1.1 Policies

- All payments shall be made for only those goods and services received by the church with no discrepancies as to the quantity or quality as specified in LPO.
- All payments shall be properly authorized
- All payments shall be properly supported by documents (e.g. contracts, invoices, LPOs, etc.)
- All payments should be subject to the available budgets
- All payments shall be properly accounted for as per an established accounting codes and dimensions.

#### 7.1.2 Process

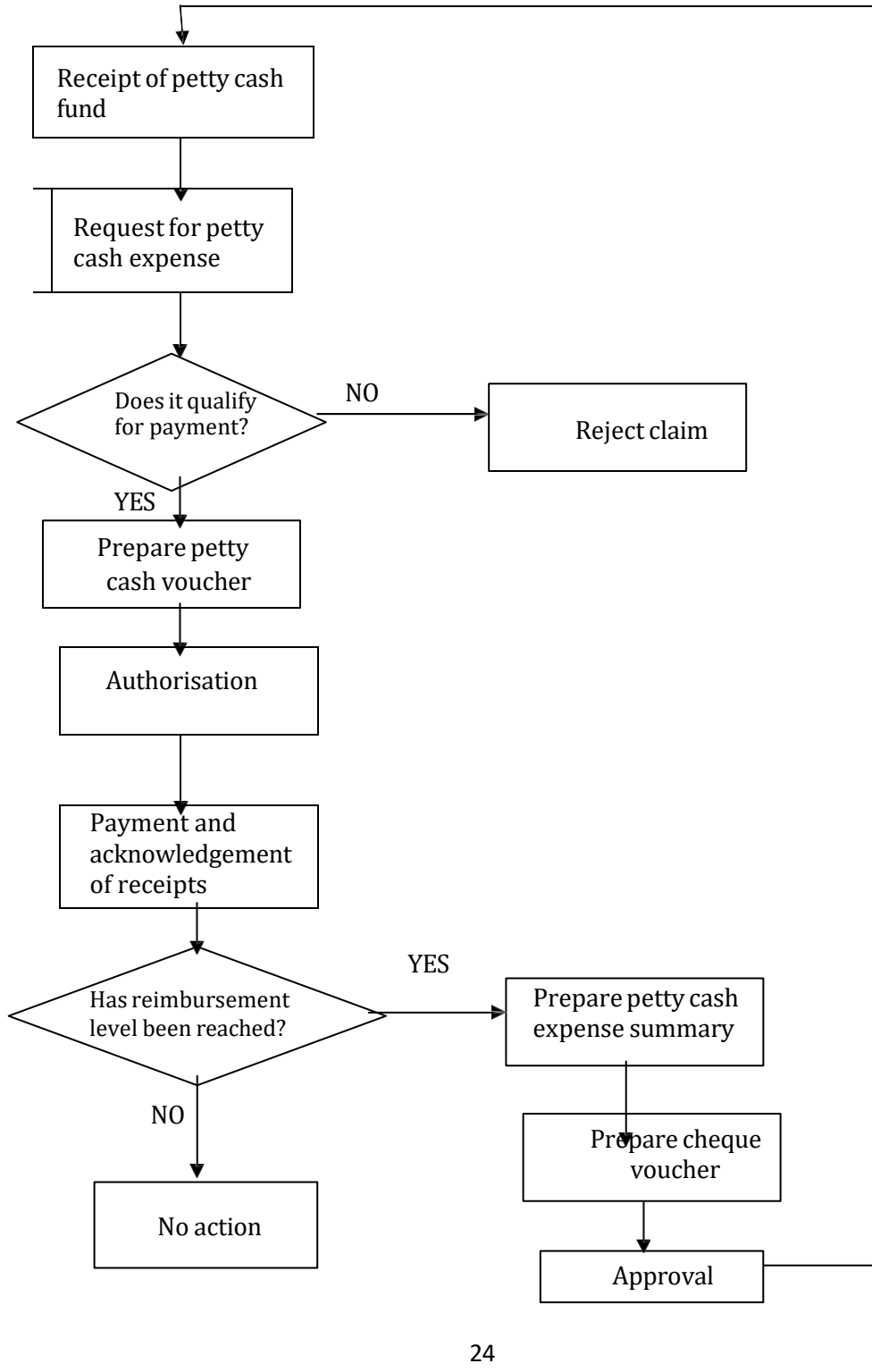


**7.1.3 Responsibilities and Procedures – For payments**

<b>Policies</b>	<b>Responsibilities and Procedures</b>
<p>All payments shall be made for only those goods and services received by the church with no discrepancies to the quantity or quality as specified in LPO.</p>	<p>A list shall be prepared for outstanding invoice showing amount and due date.                      Payments shall be made for the purchases which were ordered and received by the church as evidenced from the delivery note and acknowledgement of the received goods/services as per the purchase order.                      The list shall be reviewed by church Accountant on a need basis.</p>
	<p>Payment shall be made as per the agreed terms of purchase as stated on LPO. Optimum credit period shall be obtained to maximize cash flow.</p>
<p>All payments shall be properly supported by documents (e.g. contracts, invoices, LPOs, etc.)                       Check availability of the budgets</p>	<p>All payments shall be made for the invoices with complete and accurate supporting documents e.g. purchase order, delivery note etc.                      No payment shall be made before the receipt of goods and services. However, an advance may be given if it is essential to secure goods or services.                      In such case approval by the church CEO or Treasurer shall be obtained before placing the order.</p> <p>Any inconsistency among the supporting documents shall be queried and appropriate action shall be taken before any payment is made.</p> <p>A cheque requisition/voucher/coding slip shall be prepared together with all supporting documents. The form shall state the cheque number, payee, date, invoice reference, purchase order number, description of the payment, debits and credits.</p> <p>The original invoice together with delivery note and LPO shall be filled with a “paid” stamp stating date of payment, signature of relevant accountant at designated level.</p>
<p>All payments shall be properly authorized.</p>	<p>The cheque requisition/voucher shall be approved by the CEO and Treasurer for payment. All supporting documents shall be reviewed and signed as an acknowledgement of approval. The cheque shall be signed as per the authority limit.</p>
<p>All payments shall be properly accounted for.</p>	<p>Payments made shall be recorded in the books of account.</p>

## 7.2 Petty Cash

### 7.2.1 Process





### 7.2.2 Responsibilities and Procedure – For Petty Cash Fund

Personnel	Responsibilities and Procedure
Asst. Accountant	Responsible for safe custody of petty cash float. The maximum petty cash float shall not be more than KES.20,000. Any increase in the limit shall be approved by the Treasurer.
	Prepares petty cash vouchers. All petty cash vouchers shall be written in ink to prevent alterations. All petty cash vouchers shall be given serial number before making any payment.
	All vouchers shall be attached with supporting documents (e.g. contracts, invoices, LPOs, etc). Prepares cheque requisition and cheque for the reimbursement of petty cash float
	All vouchers shall be signed as an acknowledgement of preparation of petty cash voucher.
	All vouchers shall be stamped for payment to avoid double payment.
	A summary for petty cash shall be prepared on reaching the replenishment level. The list prepared shall be used to analyse all payments which shall reconcile with the closing balance in hand.
Church Accountant	All vouchers shall be checked and approved together with supporting documents to ensure that only valid claims are paid. The Church Treasurer shall sign to acknowledge the approval.
	Review/Check the petty cash voucher.
	A surprise petty cash count shall be made frequently to ensure that the float is not being misused. Petty cash float shall be kept separately from any other cash collection. The other collection shall not be used for petty cash expenses.

### **7.2.3 Petty Cash Payment**

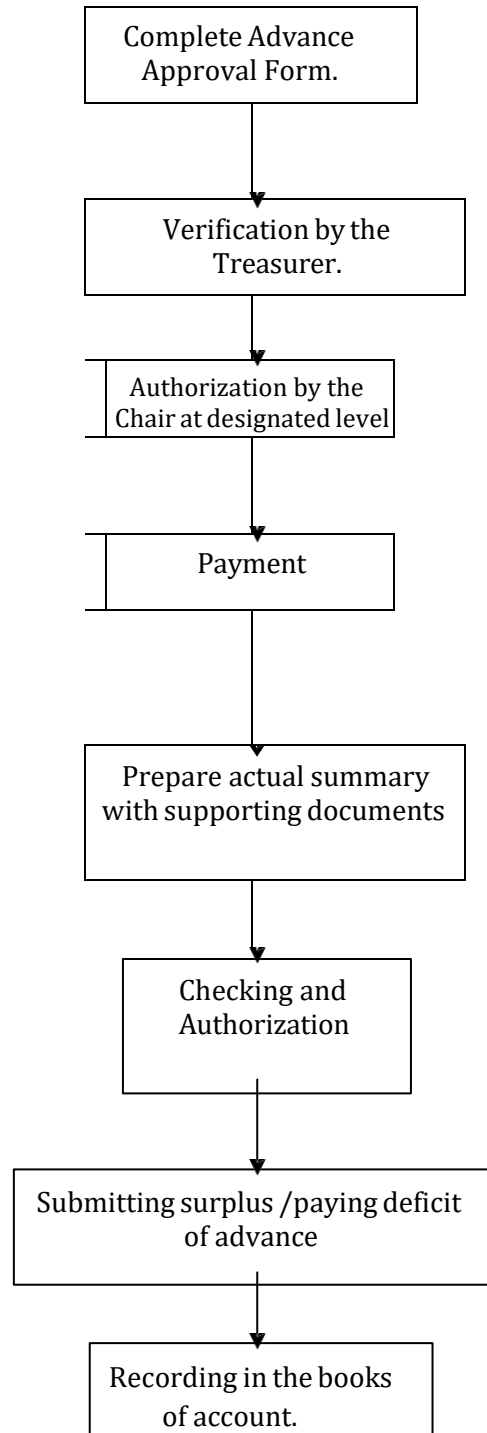
Petty cash payments shall be limited to an individual payment up to a maximum of KES 5,000.

Due to the risks involved, the practice of payment in cash shall be discouraged and payments by cheque encouraged. Petty cash shall not be used for advancing short-term loans and advances. Salaries, overtime and other staff benefits shall not be paid out of petty cash with the exception of occasional payment to casual workers and other emergencies.

### 7.3 Activity Advance

Advance shall be given to facilitate departmental activities.

#### 7.3.1 Process:



### 7.3.2 Responsibilities and Procedures – For Activity advance

The following are the responsibilities and procedures:

Personnel	Responsibilities and procedure
Departmental officer	Prepare estimates for expenses for the activity at least 7 days in advance.
	Present estimates for the CEO and Treasurer's approval.
	At the end of the activity, submits a summary of actual expenses incurred together with supporting documents to the Church Accountant. Any surplus of cash is also submitted.
Church Asst. Accountant	Prepares cheque payment voucher and cheque for the advance on approval of the budget. Where payment by cheque is not reasonable then prepare petty cash voucher.
	Verifies actual expenses with supporting documents and ensures that any surplus is properly accounted for.
	Any expense not supported by documents shall be rejected and recovered from the relevant person.
	Submits actual expenses to the CEO and Treasurer for approval.
Chief Executive Officer or Treasurer	Approves budget for the activity.
	Authorizes and signs cheque for the advance.
	Approves actual expenses. Any major variation from the budget shall be queried.

## 8.0 FIXED ASSETS

### 8.1 Acquisition of Fixed Assets

#### 8.1.1 Policies

- All acquisition of fixed assets shall be authorised and approved.
- All acquisition of fixed assets shall have an approved budget
- All fixed assets acquired shall meet its intended purpose
- All acquisition shall follow procurement process
- All acquisitions shall be made for the best terms available in terms of price, quality, delivery, payment and after sales service
- All acquisitions shall be properly accounted and identified in the records.

#### 8.1.2 Procedures and practices – Fixed Assets

<b>Policies</b>	<b>Procedures and practices</b>
All acquisition of fixed assets shall be authorized and approved.	Acquisition of fixed assets shall be authorised through annual budgets.
	While preparing annual budgets, capital expenditure shall be forecasted according to the future needs and the availability of funds.
	Shall follow procedures as outlined in PROCUREMENT OF GOODS AND SERVICES.

<b>Policies</b>	<b>Procedures and practices</b>
<p>All fixed assets acquired shall meet its intended purpose.</p>	<p>Any intended acquisition of fixed assets shall be first fully defined in terms of its quality, type, model, design, reliability and useful life in relation to the intended use. For the purpose of clarity in defining the parameters of performance of a fixed asset, the intended user shall be involved and decision shall be taken after considering all the above including the budgeted funds available for the purchase.</p>
	<p>An enquiry shall be made of the type of fixed asset available, which could satisfy the intended use.</p>
	<p>Prior approval from the chair at designated levels before ACCEPTING the donation of fixed assets, which have not been approved in the annual budgets.</p>
<p>All acquisitions shall be made for the best terms available in terms of price, quality, delivery, payment and after sales service.</p>	<p>Quotations shall be taken from various available suppliers. For this purpose, at least three quotations shall be considered before placing the order. Where acquisition of fixed assets involve material amount then tenders might be sought to ensure transparency and value for money.</p>
	<p>Purchases shall be carried out wisely and on an economical basis as opposed to cheap basis. The best shall be bought for what can be afforded. This requires taking other factors into account beside price including delivery, payment terms and after sales service.</p>
	<p>In certain cases conditions are stipulated for the purchase of fixed assets by the donor. These shall be complied with when purchases are made.</p>

Policies	Procedures and practices
	<p>After careful vetting of various quotations, a decision shall be made of the supplier and fixed asset to be purchased.</p>
	<p>A local purchase order (LPO) shall be raised to place the order with the supplier selected. LPO shall only be raised on the receipt of purchase requisition by the relevant user department.</p>
	<p>LPO shall be raised on pre-numbered printed forms. Unused LPO books shall be kept by CEO at all levels under lock and key at all times. Access to LPO shall be limited to the person –in-charge.</p>
	<p>LPO shall be prepared in triplicate which are used as follows:                      Original – Sent to supplier                      Duplicate – For accounts                      Triplicate – Book copy</p>
	<p>All terms and condition as agreed with the supplier shall be stated on the LPO including VAT and discounts.</p>
	<p>LPO shall be signed as an acknowledgement of authorization as per the policy.</p>
<p>All acquisitions shall be properly accounted for in the records.</p>	<p>On receiving the ordered fixed asset, it shall be first checked with the LPO to ensure that only the ordered fixed asset is received.</p>
	<p>Invoice for the purchase of the fixed asset shall be checked to be in agreement with the LPO. Any discrepancy noted shall be promptly inquired with the supplier.</p>

Policies	Procedures and practices
	Accounting records including ledger and fixed assets register shall be updated by respective VOSH CHURCH Officer at designated level on receipt of the fixed asset and its invoice. Asset purchase shall be marked immediately.
	Upon delivery of fixed asset, may be insured if need be. This is particularly significant in case of lap top computers, mobile phones, etc.
	Fixed assets shall be classified as per the capitalisation policy of the church.

## 8.2 Disposal of Fixed Assets

### 8.2.1 Policies

- All disposals of fixed assets shall be authorised and approved.
- Fixed assets shall be disposed at the best price available.
- All disposals shall be properly accounted for in the records.
- Wherever applicable donor agency policies should be adhered.

### 8.2.2 Procedures and practices – Disposal of Fixed Assets

Policies	Procedures and practices
All disposals of fixed assets shall be authorised and approved.	All disposals shall be fully justified as to the reason for being disposed.
	All disposals of fixed assets shall be authorised and approved by the NCE in writing.



<b>Policies</b>	<b>Procedures and practices</b>
<p>Fixed assets shall be disposed at the best price available.</p>	<p>Where the expected disposal value is significant, then it may be necessary to advertise to invite tenders.</p>
	<p>Tender documents returned shall be kept in a church tender box until the official opening date.</p>
	<p>Tenders shall be opened in front of the personnel authorised by the Board/Governance.</p>
	<p>In case where less than 3 tenders are received, the same shall be notified to the Board/Governance. A decision shall be taken as per their directives.</p>
	<p>A sale agreement shall be prepared considering the terms and conditions as mentioned in the invitation of tenders. Both parties shall sign the agreement before the fixed assets are transferred to the buyer.</p>
	<p>As soon as the sale is finalised, copies of the documents shall be sent to the Board.</p> <p>The donor agency policies (if applicable) should be adhered.</p>
<p>All disposals shall be properly accounted for in the records.</p>	<p>The cost and the related accumulated depreciation of the fixed asset disposed shall be removed from the ledger and the fixed asset register.</p> <p>The donor agency policies (if applicable) should be adhered.</p>

Policies	Procedures and practices
	<p>On disposal, cost and related accumulated depreciation is transferred to disposal account using the following entries:-</p> <p>Disposal account .....Dr.                      Fixed asset cost account...Cr.</p> <p>(to transfer cost to disposal account)</p> <p>Fixed asset accumulated dep. account...Dr.                      Disposal account...Cr.</p> <p>(to transfer accumulated dep. to disposal account)</p>
	<p>Sales proceeds from the disposed asset shall be recorded as follows:-</p> <p>Bank account.....Dr.                      Disposal account...Cr.</p> <p>(to record sales proceeds from disposed fixed asset)</p>
	<p>Any balance remaining in the disposal account is transferred as gain/ (loss) in disposal to income and expenditure account.</p>

## 8.3 Usage of Fixed Assets

### 8.3.1 Policies

- Fixed assets shall be safeguarded from theft and misuse.
- Fixed assets shall be used effectively and efficiently.
- Fixed assets shall be kept in a good and usable condition.
- Fixed Assets should be insured.
- Fixed Asset register must be maintained.

### 8.3.2 Procedures and practices

<b>Policies</b>	<b>Procedures and practices</b>
Fixed assets shall be safeguarded from theft and misuse.	All necessary measures shall be taken to prevent theft of fixed assets. E.g. security locks and alarms at premises and in motor vehicles.
	Passwords shall be implemented for using computers to avoid abuse of information particularly where sensitive information is stored.
	Fixed assets shall be adequately insured for theft or accident. Laptops and other equipment, which will be used outside the office premise, shall be covered under "All risk".
Fixed assets shall be used effectively and efficiently.	Fixed assets shall be used only for office work. Misuse of fixed assets shall be prohibited.
	Regular checks shall be carried out to ensure that fixed assets are being used only for their intended purposes.
	All movement of fixed assets shall be recorded in the movement registers. This is particularly significant in respect of movable assets e.g. lap top computers, vehicles, etc.

	A fixed assets register shall be maintained on a standard format which includes description of asset, cost/revaluation, accumulated depreciation, physical identification number, location, date of purchase/revaluation, date of physical inspection and condition of assets.
Fixed assets shall be kept in a condition fit for use.	Regular preventive maintenance shall be undertaken by an administrative staff at the designated level.
	Regular physical inspection and review of fixed assets shall be carried out at least once in a year to assess the existence and condition of fixed assets.
	Training shall be given wherever applicable for the proper use of the fixed asset.

## 9.0 SALARIES AND WAGES

### 9.1 Policy

- All payments for salaries and wages shall be made only for valid services provided by personnel.
- All payments shall be properly authorized.
- All payments shall be properly supported by documents
- All payments shall be properly accounted for including calculation of salaries and wages and deduction of statutory payments and others.
- All payments shall be made only if the budget is available.

### 9.2.1 Procedures and Responsibilities

Policies	Procedures and practices
<p>All payments for salaries and wages shall be made only for valid services provided by personnel.</p>	<p>New employees shall be included in payroll only on the approval and authorisation by CEO in consultation with councils/ committees at designated levels.</p>
	<p>Any increment or change in terms and condition based in church policy shall be properly and timely reflected in payroll calculations and supported by documents e.g. Increment letters and other notifications.</p>
	<p>No salaries and wages for terminated ministers/employees shall be paid after the month of termination. All deductions or payments shall be made as full and final settlement in the same month. And in no case any debt shall be outstanding in the name of terminated employee after the final settlement.</p>
	<p>Salaries and wages shall be calculated as stipulated in letter of engagement. Unpaid leave will solicit for checking leave record and any unpaid leave shall be recovered in the same month.</p>

Policies	Procedures and practices
	In some cases donors require submission of time sheets as an evidence of time/services rendered for programmes. In such cases, salaries and wages shall be paid only after the submission of monthly time sheets. In the absence of timesheets, the donor may not accept the expenditure as valid
	In some cases, donors stipulate the maximum value of benefits payable to employees. These stipulations shall be complied with to avoid rejection of the excess benefits by donors. In this regard it is recommendable to refer contribution agreements/grant letters.
All payments shall be properly authorized.	The CEO and treasurer at designated levels shall approve monthly payroll and reconciliation and sign the same as an acknowledgement of approval. No payments shall be made without the approval.
	Monthly reconciliation must be prepared together with monthly payroll to reconcile salaries from month to month to ensure completeness and accuracy.
	Salaries and wages shall be paid by cheque or transfers where ever possible. No cash cheques shall be issued under any circumstances.
	All payments shall be made only if the budget is available.
All payments shall be properly supported by documents	Payments of salaries and wages shall be supported by monthly payroll, reconciliation and payslips.

Policies	Procedures and practices
	Staff members must receive their pay slips and must sign to acknowledge the receipt.
All payments shall be properly accounted for including calculation of salaries and wages and deduction of statutory payments and others.	Salaries and wages shall be accounted for completely and accurately in general ledger. The accounting entries shall correspond with the monthly payroll.
	All statutory deductions must be made for all members of staff. These deductions must be remitted to the authorities concerned before due dates.
	Employers' contribution e.g. pension and NSSF etc shall be calculated correctly as per the statutes or employment contract and the same must be remitted to the authorities concerned before due dates.
	All deductions for advances must be regularly made and a proper record be maintained. Under no circumstances shall an advance deduction for a particular month be waived without a prior written approval from the CEO.
	Casual support staff must be paid from the petty cash on day- to-day basis. They must sign the petty cash voucher before the cash is paid. No casual support staff shall be engaged without prior approval from the leader at the designated level and subject to availability of budget.

**9.3 Staff Records:**

The church must maintain of all ministers/staff personal files at all designated levels. The following shall be considered: Personal files of all staff shall be maintained by the human resource department/ administrative secretary. The personal files shall contain the following:

- Letters of Appointment
- Job description
- Salary reviews
- Records of sickness, annual leave, maternity leave and unpaid leave
- Evaluation records, etc.
- All correspondence to and from staff
- Copies of the reference checks
- Resume, previous experience letters, certified copies of qualification certificates, etc.

All Ministers/staffs when appointed shall be issued with a written job definition and allocation of duties and responsibilities.

Satisfactory references must be obtained when employing new staff to a position of trust or significant responsibility. Certificate of good conduct may also be required.

Under no circumstances shall the total numbers of staff exceed the budgeted head count.

Staff attendance records shall be maintained and reviewed by Administration department. Written authority must be obtained from the Chief Executive Officer by a member of staff for unpaid leave. Such leave shall be granted by the Chief Executive Officer on a case-by-case basis and in consultation with NCE.

Staff personal files are the property of the Church. Each file contains confidential records of staff. Therefore, access to the staff personal files must be restricted to authorized personnel only.

#### **9.4 Transfer Allowance:**

A minister/employee transferred to a new work station shall be facilitated together with his/her family to move to the new station. The old work station shall cater for the minister's travelling costs.

#### **9.5 Extraneous Allowance:**

In case a Mission/ Regional employee works late hours when safety/ security of the individual may be compromised, the management at the designated level shall facilitate him/her to reach home safely.

#### **9.6 Retirement:**

Where a fulltime minister/employee retires from the Church procedurally or opts for early retirement, the following send-off payments shall apply besides pension benefits. A Church minister/employee who reaches retirement age but has or retired from gainful employment elsewhere shall qualify for 50% of the retirement package below. (This is an affirmative action to assist Ministers who are not in pension scheme).



**The Clergy**

No	Years of service	Archbishop/ Asst. Archbishop/ Presiding Bishop	Regional/ Aux. Bishop	Snr. Pastor/ Evangelist/ Pastor
1.	30 years and above	1,000,000	500,000	250,000
2.	20 – 29 years	750,000	375,000	190,000
3.	10- 19 years	500,000	250,000	125,000
4.	Below 10 years	300,000	150,000	75,000

**Church Employees**

No	Years of service	Senior Management Staff	Management Staff	Non- Management Staff
1.	30 years and above	450,000	400,000	250,000
2.	20 – 29 years	370,000	350,000	190,000
3.	10- 19 years	225,000	200,000	125,000
4.	Below 10 years	125,000	100,000	75,000

**Retirement Age**

No	Position	Normal	Early
1.	Archbishop	70	65
2.	Assistant Archbishop	70	65
3.	Presiding Bishop	70	65
4.	Assistant Presiding Bishop	70	65
5.	Regional Bishop	70	65
6.	Auxiliary Bishop	65	60
7.	General Secretary	70	65
8.	National Treasurer	65	60
9.	Senior Pastor	65	60
10.	Evangelist	65	60
11.	Pastor	65	60
12.	Employee	60	55

## 10.0 TRAVEL AND SUBSISTENCE

### 10.1 Travel

Travelling expenses includes payments for:

#### a) Bus fares:

- i) The Mission HQs/Regional offices will pay bus fares for individuals whose travels have been sanctioned by NCE/ RCE respectively.
- ii) Payments for bus fares shall be supported by a valid bus ticket.

#### b) Domestic air fare:

- i) The Mission HQs will pay domestic air fare for individuals whose air travels within the country have been sanctioned by the NCE.
- ii) Payments for domestic air fares require prior approval of the CEO or the National Treasurer (in writing) for air travel sanctioned by the Mission HQs.
- iii) Where air fare is to be paid for by a Region, prior approval of the Regional Bishop or the Regional Treasurer (in writing) is mandatory.
- iv) A valid receipt and a boarding pass in support of the air travel is a must.

#### c) International air fare:

- i) The Mission HQs will pay international air fare for individuals whose travel outside the country by air has been sanctioned by the NCE.
- ii) All payments for international air fares must be supported by a valid receipt and a boarding pass.

#### d) Mileage claim

##### Travelling in Own Car on Official Duty:

A Minister or employee who owns a car and is travelling on official duty may seek prior permission from the Presiding Bishop to use his/her car.

Where permission is granted, the Minister/employee will be entitled to a mileage allowance as outlined below:

<b>Engine Capacity</b>	<b>KES per km.</b>
4501- 5000	67.95
4001- 4500	60.95
3401- 4000	53.95
2301-3400	40.10
2001-2300	34.00
1851-2000	30.40
1651-1850	26.80
1451-1650	22.15
1351-1450	19.95
1251-1350	18.30
1051-1250	16.65
1050 and below	15.05
100- 175(motorbikes)	9.60

Reimbursement of mileage claim shall be guided by the following conditions:

- i) A minister/ employee must have used his/her own vehicle on official duty.
- ii) For national activities, a written approval to use own vehicle must have been given by Presiding Bishop.
- iii) A work ticket with details of the travel must be maintained by the claimant.
- iv) The claim is only applicable from the work station to/from the destination of the official duty.
- v) For Regional activities, a written approval to use own vehicle must have been given by the Regional Bishop.
- vi) The maximum mileage claimable shall be 400km on quarterly basis for national activities subject to availability of funds.
- vii) The maximum mileage claim shall be 350km within two months for Regional activities. Payments for Regional mileage claims shall be facilitated by the respective Regions subject to the availability of funds.
- viii) When funds are not available ministers/ employees will be encouraged to use public means.

For purposes of mileage claim, an **official duty** shall include the following:

- i) International travel sanctioned by NCE in case there is no pool transport.
- ii) Events organized by the Mission HQs such as missions, ordinations, weddings (ecclesiastical duties), special meetings, etc., in case there is no pool transport.
- iii) NCE meetings (6 times in a year) provided that the Mission HQs shall reimburse one way claim while the regions shall facilitate one way.
- iv) Monthly R.C.E meetings, missions, ordinations, weddings (ecclesiastical duties) special meetings, R.C.M meetings.

## 10.2 Accommodation

Payment for accommodation expenses for VOSH Church ministers and employees travelling on authorized official duties shall be regulated as follows:

NO	CATEGORY	NRB & MBS	KSM	NKR, KRC, KMG, ELD	ALL OTHER AREAS
1.	Presiding Bishop & National Executive Board	8,000	4,000	3,500	3,000
2.	Regional Bishops & Regional Executives	4,000	3,000	2,000	2,000
3.	Auxiliary Bishops & Sub-regional executives	3,000	2,000	1,500	1,500
4	Mission employees	2,500	N/A	1,500	1,500

The above accommodation rates shall be administered as follows:

- i) The hosting Region shall take responsibility for accommodating invited Minister(s)
- ii) The Mission HQs shall take responsibility for accommodating Minister(s) and employees attending national activities sanctioned by the Mission HQs.
- iii) The Minister/employee shall produce a receipt for accommodation. The amount given shall be considered as a taxable accommodation allowance if relevant receipts are not produced.
- iv) For any subsistence allowance given up to KES. 2,000, the Minister/ employee shall not be required to produce a receipt. However, should the amount exceed KES 2,000, a receipt for the full amount spent must be produced.
- v) Accommodation /per diem allowance shall apply only when a Minister/employee is working at least 30km away from the official work station.
- vi) Where more than one minister/staff travels for international missions sanctioned by the NCE, the Mission office shall directly pay for travel, accommodation and meal expenses. In addition, an out of pocket allowance of KES 1,500 per person per day shall be paid to the missionaries.

### 10.3 Meal Allowance

Payments for meals for VOSH Church ministers and employees out of work station on authorized official duties shall be regulated as follows:

No	CATEGORY	NRB & MBS	KSM	NKR, KRC, KMG, ELD	ALL OTHER AREAS	OUTSIDE KENYA
1.	Presiding Bishop & National executives Board	1,500	1,000	1,000	900	1,800
2.	Regional Bishops & Regional executives	1,200	800	700	700	1,300
3.	Auxiliary Bishops & Sub-regional executives	1,000	700	700	600	1,000
4.	Mission staff	1,000	600	600	600	1,050

The above meal rates shall be administered as follows:

- i) The meal allowance shall be paid only when Mission HQs has not prepared meals during meetings.
- ii) The meal allowance shall be applicable only when a minister/employee is working at least 30 km away from his/her work station, provided that the minister/employee works beyond lunch hour.
- iii) The meal allowance shall be paid only when the work being done is approved by the immediate supervisor.
- iv) Meals allowance shall only be paid subject to availability of funds.

### 11.0 PLANNING

Planning seeks to determine the direction in which the Church shall be moving in the future. The areas which planning seeks to explore include: -

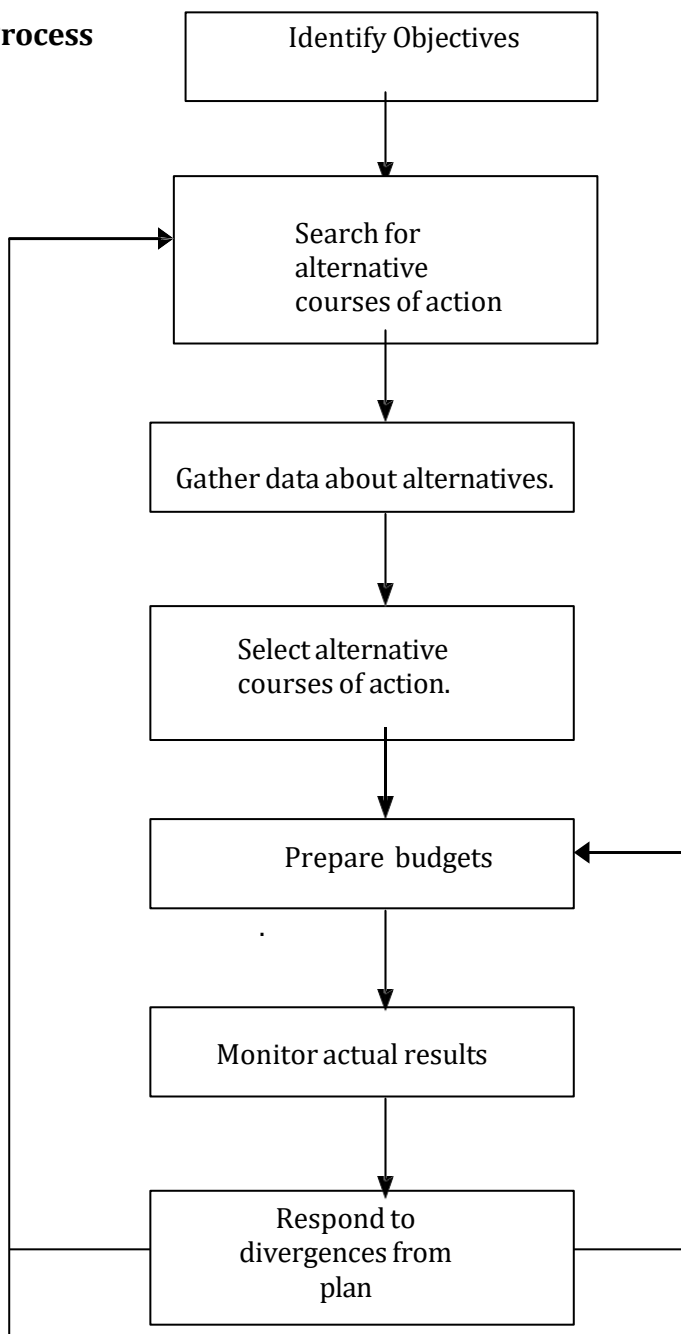
What it wants to achieve? (Objective).

How it intends to get there? (Strategy).

What resources will be required? (Operating plans)

How well it is doing in comparison to the plan? (Monitoring and Control).

#### 11.1 Process



A budget is a component of planning which express future Church's activities. It can be expressed in a number of ways, but usually it describes planned activities and strategies in financial terms. It is the yardstick by which the Church's performance is measured.

**The following shall be considered in preparing the budgets:**

Departments/Regions will prepare budgets after due discussion and finalization of proposal made by the CEO at designated levels.

The CEO and the Treasurer shall review and finalize the budgets and relevant notes for submission to the NCE.

Once approved by the NCE, the budget shall be submitted to AGM for adoption. Normally the Budget proposals shall be finalised by December of each year for use during the following financial year.

### **11.2 Budgetary Control Process**

This process consists of two elements:

#### **Planning**

It involves setting of budgets of income and expenditure on monthly basis.

#### **Control**

Involves comparison of actual results achieved against budgets on a monthly/quarterly basis. Any material variance shall lead to the control action to ensure objectives and plans are achieved effectively and efficiently.

### **11.3 Sensitivity Analysis**

The budget process shall incorporate some form of sensitivity analysis. Budgets shall be prepared on both the best and worst case scenarios. The budget assumptions shall be varied reflecting various internal and external factors that could impact on the financial results. Worst case scenarios can be an effective planning tool allowing for contingency plans to be put in place to combat possible negative impacts.

#### **11.4 Integrating Budgets and Reporting Functions**

Once a budget is prepared this is not the end of the budget process. The budget must be constantly monitored against actual results with variances reported and assessed.

Variances are generally categorized as either budget errors which shall be recorded to ensure that they are not made again in future years or unexpected variances resulting in a change in internal or external factors.

The reporting system shall be defined when the budget is still in the planning stage to enable the capture and reporting of these variances.

The principles of effective performance reporting shall be adhered to when incorporating budgets into the management information system.

##### **Performance reporting**

The purpose of producing information is to promote action when necessary. A performance report shall be a document that pulls together all salient information with balance and objectivity. Effective performance reports are reliant upon the availability of high quality information.

High quality information is based on the following principles:

##### **Relevance**

Information presented shall be sharply focused and shall reflect the defined objectives and overall strategy of the Church.

##### **Integration**

The objective shall be to have information, which entirely maps the business. Reports shall flow logically and represent the whole picture. Analysis of financial information shall be clearly tied to the supporting figures and non-financial facts.

##### **Timeliness**

It is better that management gets information within acceptable tolerances of precision early rather than completely accurate information too late to act on. Reports shall ensure that information is available promptly enough to plan from it and/or take corrective action to consolidate gains and minimize shortfalls.



**Frequency**

Monthly reports shall be prepared where practical and these shall contain performance information relating to the key operational issues defined by management – these will be the critical success factors (CSFs) and key performance indicators (KPIs).

It is important that only key information is presented monthly to enable a concise and useful report to be produced. On a regular basis i.e. quarterly, more informative reports shall be prepared, which contain a broader coverage of the Church activities and shall additionally address qualitative areas of the operations.

**Reliability**

Information shall be of sufficiently high quality that confidence could be placed in it. Its reliability is dependent on its source, integrity and comprehensiveness.

**Comparability**

Performance covers all aspects of the Church, both financial and non-financial. Performance is objectively measured by using performance indicators against clear benchmarks and targets.

**Clarity**

Text shall always be written in a clear and simple way. Everyday language shall be used wherever possible. The use of graphs and charts can be an effective communication medium for key indicators. They also enable trends to be easily identified.

**Sufficiently Detailed**

It is necessary for the information to be sufficiently detailed to allow informed decisions.

## **12.0 ACCOUNTING SOFTWARE**

- All VOSH CHURCH Offices are required to use Quick Books as a Standard Accounting Software
- All VOSH CHURCH Administered Projects with an annual budget of KES. 5,000,000/- or more are required to use Quick Books Accounting Software.

**VOICE OF SALVATION AND HEALING CHURCH INTERNATIONAL  
VEHICLE LOG BOOK**

**ACTIVITY:** \_\_\_\_\_

**VEHICLE TYPE, MAKE AND CC:** \_\_\_\_\_

**VEHICLE CHASSIS NUMBER :** \_\_\_\_\_

**VEHICLE REGISTRATION PLATE NUMBER:** \_\_\_\_\_

**VEHICLE OWNER:** \_\_\_\_\_

Date	Description and reason of the trip	Meter at start of Mission	Meter at end of Mission	Kilometers covered	Signature of Vehicle User	Authorised by (Signature)
<b>Total</b>						