# ANNEX 3 – Standard/recommended sections of a Policy & Procedures manual

1. General Principles
2. Financial Policies & Procedures
3. Local Finance Role & Responsibilities
4. Chart of Accounts
5. Budgeting and Forecasting
   * Forecasting
   * Budgeting
6. Grant/Project Management
   * Grant/Project Costing
   * Ongoing Financial Management of Grants/Projects
7. Month-end & Financial Reporting
   * Month-end
   * Financial Reporting
8. Procurement, Purchasing & Contracts
   * Procurement Procedure
   * Contracts Procedure
9. Staff Expenses, Cash Advances & Per Diems
   * Allowable Expenses
   * Unallowable Expenses
   * Expense Claim Procedure
   * Cash Advances
   * Per Diems
   * Compliance
10. Payments, Banking & Cash Management
    * Payments
    * Cash Handling
    * Receiving Income
    * Transfers from other FFI offices
    * Reconciliations
11. Petty Cash
12. Payroll
13. Record-Keeping & Archiving
14. Statutory Compliance, Audit & External Reporting
    * Statutory Registrations
    * Statutory Compliance
    * Audit
15. Insurance
16. Fixed Assets
17. Personnel & HR Management
18. Information Technology & Networking
19. Operational Health & Safety
20. Staff Travel
21. Risk Management