



# **UTTERMOST EVANGELISTIC TEAM**

## **Policy Manuals**

- 1. Operations Policy Manual**
- 2. Human Resources Policy Manual**
- 3. Financial and Accounting Procedures Manual**
- 4. Procurement Policy Manual**



# UTTERMOST EVANGELISTIC TEAM

## **Operations policy manual**

**2018**

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## ACRONYMS

AS

Administrative Secretary

CU

Christian Union

GB

Governing Board

SGM

Special General Meeting

UET

Uttermost Evangelistic Team

## 1.0 INTRODUCTION

UET has since its inception in the early 1980's continued to live its mission of commitment to prayerfully proclaim the gospel of Jesus Christ through preaching, teaching, mentoring and implementation of community development initiatives in Kenya.

Towards this end, what begun as a small fellowship in one university has continued to grow in membership with more branches opened in a number of universities within Kenya as well as establishment of non-student branches. Presently, the fellowship has 17 branches with 14 of those being student branches and 3 being non-student branches.

The expansion is well contemplated in the team's constitution under clause 2.0 which states the objectives of the team. Sub-clause 2.6 states "To open branches at Universities/Colleges and other areas where there is sufficient membership". This means that with the growth of the team, more branches have increased the operational span and thus a need for institutional systems and processes to be formalized in policies and procedures.

This aims to ensure that the team is accountable on resources that members have contributed, that the team has documented standard operating procedures in matters of operations, finance, asset management, human resources and personnel as well as aligning all the branches with the constitution to bring a unified approach that propels the team to continue realizing its vision.

This operation policy manual will operationalize the branches and the entire teams' alignment to the common goals as envisaged in sub-clause 5.6 of the UET constitution which states thus "The branches are part of the team hence no reason to register them separately under the Societies Act, 1968 or any other authority. A branch shall not come up with its own constitution and policies but shall be guided by the main UET documents.

Provided the Governing Board shall come up with Rules Governing the Operations of Branches".

This manual is prepared by the Governing Board in compliance with its constitutional mandate as contemplated under sub-clause 9.2(a) and is ratified by the AGM to be the operations policy

manual for UET. The manual shall be revised from time to time by the GB as per the need and/or in every 3 years. The policies shall be adopted by the AGM.

## 2.0 BRANCH OPERATIONS

All the branches shall be answerable to the GB through the secretariat. All the branches shall be expected to abide by the general direction of the GB and endeavor to cooperate in the matters that will bring success of the team through partnerships and coworking. No branch shall operate in isolation on matters that need working together for the success of the team as a whole. No branch shall conduct an activity that undermines, including conducting activities in parallel to the main teams activities, the success of the entire team's activity in regards to

1. Missions
2. Conventions
3. Team fundraisings
4. AGM
5. SGM
6. Summit
7. Among others

### 2.1 Establishing a branch

The GB shall declare a branch in anywhere that has been determined. The established branch shall elect the office bearers to run the new branch.

#### 2.1.1 Criteria to meet for the branch to be established

- a. The branch shall have at least 15 active members
- b. The branch shall operate for a period of 6 months under observation by GB to prove it has the capacity to operate independently
- c. The branch shall be geographically distant from an existing branch so that the creation of the new branch allows closer fellowship to members who would otherwise have to travel a significant distance for UET fellowship
- d. A branch shall be established on the recommendation of the mother branch

- e. The GB shall create a branch that has met the requirements
- f. The GB shall report to the AGM all the branches that have been created in the next AGM

## 2.2 Mother Branch

The GB may appoint an established branch to be a mother branch in order to help mentor the new branch to maturity. The mother branch and the new branch shall however be affiliated to the main fellowship and shall remain answerable to the GB individually

## 2.3 Dissolution of a branch

The GB may dissolve a branch for reasons that

### 2.3.1 Veers off the aims and objectives of the team

The branch in its operations veers of the aims and objectives of the team as stipulated in article 2 of the UET constitution in a manner that attempts to counsel and correct the waywardness cannot bring a restoration in a manner that preserves the unity to the fellowship

### 2.3.2 Violation of statements of beliefs

The branch adopts and practices believes that violate UET statement of believes as stated in the Teams constitution under article 4

### 2.3.3 Delinks Itself from the team

The branch in its operations refuses to heed to the counsel of the GB, ignores the direction of GB, delinks itself from the team and pursues interests other than those contemplated by the team and on correction opts not to amend its ways

#### 2.3.4 Other reasons.

The GB may dissolve a branch if for any other reasons it is impractical for the members of the fellowship to continue meeting and fulfilling the aims and objectives of the fellowship for which reason a branch is ordinarily formed

#### 2.3.5 Report to the AGM

The GB shall report to the AGM any branch that has been dissolved and the reasons thereof

### 2.4 Branch office bearers

All the office bearers in the branch shall be as contemplated in the team constituted under clause 12.0 of the UET Constitution. The branch officials shall be elected to comply with section 12.4 (a) to (f). The Branch Executive Committees can adopt other officials to cater for the special interests and unique setting of particular branches. The branch office bearers shall not be more than 9 and not less than 7

### 2.5 Branch finances

All the branch finances shall be handled by the branch treasurer. The branch treasurer shall cooperate with the GB treasurer and the committee responsible for accounting and auditing in the following ways:

- a. The branch treasurer shall submit to the GB treasurer the contributions that indicate the membership of the branch every financial year.
- b. The branch treasurer shall submit to the GB treasurer all the GB contributions as communicated from time to time.
- c. All the branch accounts shall be reported during the AGM by the treasurer who has been serving during the year.
- d. All the accounts shall be reported to the secretariat for consolidation and reporting to the team AGM every financial year.



- e. All branches shall hold AGMs before the main UET AGM and submit to the GB reports for consolidation in the main UET AGM.
- f. Branch financial reports shall comply with the team accounting and financial policy manual

## 2.6 Branch bank account

All the branch bank accounts shall be opened in consultation with UET secretariat. No branch account shall be operated without the express participation of the UET secretariat in its opening and regular reporting of the finance operations of the branch as it relates to the account (s) held.

### 2.6.1 Opening a branch account

A branch requiring to operate a branch account shall write a formal request letter to the administrative secretary. The administrative secretary shall establish that the branch: -

- a. Meets regularly
- b. Has elected branch officials in compliance with UET constitution and relevant policies
- c. Understands UET policies in regards to running the account and managing UET finances

The AS shall provide the necessary documentation to the branch to facilitate the opening of the account

## 2.7 Debt accrual

UET shall run with resources mobilized from members through contributions, fundraising from members and partners and other sources like sale of assets as shall from time to time be determined by the GB. UET branches shall not accrue debt. The process of contributing to the fellowship can involve commitment in pledges and regular contributions. The principle of pledging shall however be that God expects every member to fulfil their vow to God Eccl 5:4

No member shall be held in debt by UET by dint of pledge or commitment to give regularly. Those members who can't honor their pledge or give regularly as committed shall be released from their vow.

## 2.8 Branches relationship with Christian Union

UET is a registered body under the relevant laws of Kenya. As such UET does not operate under CU. The following guidelines shall govern the relationship between UET and the CU

- a. There shall remain a mutual respect and appreciation between UET and the CU.
- b. UET members can be members of the CU but are not answerable to the CU in matters of running UET
- c. There may be need to cooperate with CU in matters of spreading the gospel and answering to the great commission
- d. In an instance where a UET branch is being asked to operate under the CU, this shall be immediately reported to the GB for a resolution
- e. A branch shall clarify to the CU that it shall not operate under the CU but show willingness to cooperate in areas that advance the kingdom of God

## 2.9 Branches relationship with Other Ministries

UET is a registered organization under the laws of Kenya and shall operate independently of all other ministries. UET may however partner with other ministries in areas that would bring synergy in spreading the gospel of Jesus Christ. UET may partner with other ministries in areas that will help advance the strategic goals of UET. UET shall not be swallowed up in other ministries in an event that a ministry partnership is going on. In any partnership that UET shall enter into, the BEC shall approve it and enter into a written agreement. The agreement shall be reported to the GB for approval. All the agreements shall be reported to the branch and main UET AGM's for consideration and ratification. Every partnership that has been entered into shall not be binding unless approved by the UET trustees and the GB.

## 2.10 Disciplinary process of those who fall back

The grace of God has appeared to all men and it teaches us to say no to ungodliness. However, we fall into sin from time to time and this can happen to anyone who is born again. The bible provides the procedure for restoration and this shall be the guiding process for any person who has fallen.

- a. To avoid acting on falsehood and victimization, a fallen member shall be requested to confirm if they are truly in that state. 2 Cor 13:1
- b. A matter of this nature shall be handled in a way that does not judge a member more than what the bibles judges over the matter at hand Js 4:11-12, Jn 8:1-11
- c. The purpose of the restoration shall be to bring to the fold the lost sheep whose Christ paid the price of death on the cross to find 2 Cor 5:18
- d. The purpose of the restoration shall be devoid of personalization and it's end goal shall not be humiliating the wounded brother or sister who is already wounded Gal 6:1
- e. A matter of restoration shall be handled by the BEC chair and two more BEC officials. The BEC chair can appoint one to three strong members of mature Christian doctrine to help bring the lost member Gal 6:1-3
- f. The member who shall accept to be restored shall be taken through the biblical process of restoration
- g. The member who shall refuse to be restored shall be handled as per the biblical guidance provided by Jesus in Matt 18:15-20, and Paul in 1 Cor 5

### 3.0 Appendices

#### Appendix A

##### **Application Form for the establishment of a UET Branch**

Full Branch name:

Address:

Requested by

Telephone number:

Email address:

The name of the propose  
branch

How many members  
are available

Have the members been meeting  Yes  No

If Yes, for how long?

For official use only

The Branch has been granted under the following  
conditions.....  
.....  
.....

The Branch has not been granted for the following  
reasons.....

The branch shall be launched on .....

Signed .....GB Chair

Signed ..... AS



**UTTERMOST EVANGELISTIC TEAM**

**Human Resources Policy  
Manual**

**2018**

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## **List of abbreviations**

AS	Administrative Secretary
HR	Human Resources
NSSF	National Social Security Fund
NHIF	National Hospital Insurance Fund
PIN	Personal Identification Number
UET	Uttermost Evangelistic Team

## **1.0 INTRODUCTION**

### **1.1 About Uttermost Evangelistic Team**

UET has since its inception in the early 1980's continued to live its mission of commitment to prayerfully proclaim the gospel of Jesus Christ through preaching, teaching, mentoring and implementation of community development initiatives in Kenya.

Towards this end, what begun as a small fellowship in one university has continued to grow in membership with more branches opened in a number of universities within Kenya as well as establishment of non-student branches. Presently, the fellowship has 17 branches with 14 of those being student branches and 3 being non-student branches.

The expansion is well contemplated in the team's constitution under clause 2.0 which states the objectives of the team. Sub-clause 2.6 states "To open branches at Universities/Colleges and other areas where there is sufficient membership". This means that with the growth of the team, more branches have increased the operational span and thus a need for institutional systems and processes to be formalized in policies and procedures. This policy manual contains policies to guide Human Resources manages. The manual seeks to highlight these procedures in order to ensure transparency, accountability in human resources acquisition, deployment and separation. It will also ensure aligning all the human resources operations with the constitution and relevant legislation.

### **1.2 Vision, Mission and Core Values**

#### **Vision**

To be a lead organisation in transforming the lives of people in Kenya, by the holistic gospel of Christ through the power of the Holy Ghost.

#### **Mission**

As a non-denominational ministry, UET is committed to prayerfully proclaim the gospel of Jesus Christ through preaching, training, mentoring and implementation of community development initiatives in Kenya.

#### **Core Values**

Transparency and Accountability

Passion and compassion

Integrity and purity



Servanthood

Teamwork

Role modelling

### **1.3 Preamble**

The manual explains terms and conditions of service, rules and procedures, the benefits available, and therefore forms part of the employee's contract of employment. In case of any difference between this manual and staff contracts then the manual in compliance with National Laws will take the precedence. The Manual will incorporate and respect what is legally stipulated in the teams' constitution. In use of this manual, the management's role is viewed as facilitative in availing a fair amount of resources – human, material, financial and technical – as well as fostering the proper environment, which will allow staff to exploit their potential in performance.

The manual covers a wide range of information on basic human resource management policies and rules which will serve as a guide for all staff and is an important reference document. It is important that employees read the contents carefully and fully understand the implications of the terms.

The manual refers to contract term employees or permanent as may be the situation. Any doubts or queries regarding the application of any of the regulations contained in this manual should be referred to UET governing board (GB) through the chairman in writing. In an event that circumstances arise that are unforeseen and not addressed by policies contained in this manual, the GB will address the issue in reference to the constitution of the team and the laws of the country. Employees are expected to be fully conversant with the regulations and comply with them accordingly. Any amendments to this policies will be addressed through the GB and will only be adopted in a team's AGM or a SGM.

## **2.0 GENERAL PROVISIONS AND PRACTICE**

### **2.1 Policy Orientations**

#### **2.1.1 Application**

The policies contained in this manual will apply to all the employees of UET and a copy shall be availed to every employee at the point of signing their employment contract

### **2.1.2 Duties and Obligations of employees towards the goal of the teams' mission**

#### **2.1.3 Obligations of employees**

Employees shall commit to perform his/her duties with the interests of the team as stipulated in the constitution.

The following actions and not the only; are disallowed as long as one is an employee of the team:

- i. Receiving personal gifts due to the engagements of the team's work , doing business with the team for personal gain profit, material or financial or any other personal gain from a partner, participants and donors of UET
- ii. Undertaking to work for payment or a third party, without special permission of the GB.
- iii. Assuming a role or the duties of elected member or of leader in a political party.
- iv. Undertaking any action or stand likely to jeopardize the integrity, the independence and the impartiality as expressed by the team's constitution.
- v. Actions contrary to our Christian faith and statement of believes

#### **2.1.4 Delimitations**

The policies in this HR policy manual shall be adhered to in addition to the team's constitution.

#### **2.1.5 Application**

Employees will sign agreement to comply with the policies in this manual after reading them carefully. The policies come into force as soon as they are approved by the GB and ratified by the team's AGM.

#### **2.1.6 Modifications**

UET members, GB or UET employees may suggest modifications to the GB. The GB will forward the need to the AGM and if approved, a team will be constituted by the GB to review and revise the policies in regards to the suggestions agreed upon by the AGM. The proposed changes can only be ratified by the next AGM or special general meeting on presentation by the GB.

## **3.0 RECRUITMENT OF EMPLOYEES AND OTHER PROCESSES**

Recruitment at UET shall be on open, transparent competitive basis.

### **3.1 Recruitment procedures**

#### **3.1.1 The process of engaging new employees**

Priority will be given to qualified internal candidates and team members but all shall be subjected to interviews to ensure professionalism and always get the best fit for every position. In case qualified staff cannot be identified internally; the organization will then seek candidates externally by way of advertising and the following procedure in recruitment:

- Advertising
- Receiving of applications
- Shortlisting candidates who meet expectations
- Setting date for oral interview and/or written interviews as per the demands of the position/s
- Conducting interviews with a panel of at least three competent panelists
- Ranking of candidates
- Selection of the best 3 candidates ranked in order of qualification
- The best 3 and the choice of the panel are presented to the GB
- Making all the relevant considerations, the GB either approves the panelist's choice or settles for either of the other two.
- The GB shall do background checks of the selected candidate with a second option of candidate in case the first option doesn't qualify after background checks.
- The GB chairperson or his/her appointee shall enter in an employment contract with the selected candidate.

#### **3.2 Documentation/requirements**

After recruitment, the successful candidate will be issued with.

- i. Letter of appointment (in a prescribed format).
- ii. Employment contract
- iii. Job description
- iv. UET Constitution
- v. HR Policy Manual
- vi. Other policies that shall be in place at the time of recruitment

Each successful candidate shall be required to submit the following documents to the human resource manager, the GB appointee or the GB chairperson.

- Copy of NSSF Membership Card
- Copy of the National Identity Card

- Copy of NHIF Card
- Driver's License (if any)
- PIN Registration Certificate
- Two colored passport size photos
- Duly filled family status declaration form.

***Presentation of forged and/or false information of the above shall warrant dismissal without any compensation or notice.***

### **3.3 Contractual terms**

- i. Each employee shall sign a one-year renewable contract with a probation period of three months from the date of employment.
- ii. During the probation period, any party (the employee or the employer) may terminate the contract giving valid reasons which do not contravene the Kenyan law by giving a 2-weeks written notice.
- iii. Three months before the expiry of the one-year contract, either party will be expected to express interest for renewal of the contract; the employer shall then engage the employee in contractual conversations with the view to renewal or non-renewal based on documented appraisal records.
- iv. Subsequent contracts after the first (one-year) contract will be based on the availability of funds to retain the employee.

### **3.4 Office working Hours**

The official working hours shall be as follows:

Morning session: 8.00 a.m. to 1.00 p.m.

Afternoon session: 2.00 a.m. to 5.00 p.m.

Saturdays, Sundays, and public holidays are excluded but administrative staff will be expected to work over the weekends whenever there is; a GB meeting, GB committee, UET annual mission, UET annual convention or any other GB or UET Kenya event. Employees are expected to work for 8 hours for each working day for 5 days a week. Any hours worked outside the official working hours will be compensated as time in lieu upon filling in of a lieu form and getting approval by the employee's manager/supervisor.

### **3.5 Probation period and type of contract**

The new employee shall be under probation period for three months (for junior staff) and six months for senior staff. Confirmation or non-confirmation of the employee, depending on satisfactory work and conduct shall be communicated to the employee before end of the probation period.

### **3.6 Execution of the contract**

The employee's contract shall be terminated:

- i. If he/she resigns or dies.

The employer shall terminate the contract:

- ii. Through collective or individual dismissal according to the procedures of termination in force in the Employment Rights and for the employees with a contract of a specified period.

The party that initiates the breach of contract has to inform the other party in writing. It is for the party that takes initiative on the breach of the contract to prove that the notice has been given in writing.

#### **3.6.1 Rules concerning the duration of the notice**

The period of notice for both parties shall be one (1) month for all employees.

#### **3.6.2 Payment in lieu of notices**

Any party that does not wish to give notice will have to give compensation to the other party equivalent to one gross-monthly salary.

#### **3.6.3 Compensation upon termination of contract**

The office shall set aside every month on a special account 10% of the Basic salary as Gratuity, which together with repatriation costs shall be paid to the employee on successful completion of the contract.

### **3.7 Staff conduct**

#### **3.7.1 Conduct**

Respect amongst employees shall be observed and employees shall keep off from use of bad language and insubordination. Continuous use of bad language will result to summary dismissal.

#### **3.7.2 Dress Code**

UET employees are required to maintain a neat, clean, ethical and professional appearance and to conform to Christian and business ethics and etiquette. The purpose of this policy is to

provide a standard of presentation expected of UET Kenya employees that befits the organization's mission.

### **3.8 Employee Induction**

All new employees shall undergo orientation and induction to foster a sense of belonging and also help them settle down quickly into the job. This will help them to know the team's structure, operations and to become familiar with the people, the surroundings, the job and the organization. It will also instill a clear set of goals and expectations of the job.

### **3.9 Job Orientation**

At the commencement of employment, employees will get orientation on; personnel; administration and financial policies by the GB or an appointee of the GB and will also get job specific orientation by the supervisor. New employees will be expected to show commitment to the induction by setting time for the process.

## **4.0 PERFORMANCE MANAGEMENT**

Each year the employer will conduct an evaluation/appraisal exercise of job performance of an employee. This procedure aims at increasing the quality and efficiency of the work being done by the employee. Every employee is required to cooperate with the employer so that this exercise will be meaningful and worthwhile. The outcome of this exercise is for the personal benefit of the employee and the organization. This exercise will form the basis for promotion and/or continuation of employee contract.

### **4.1 Terms for other promotion**

Duties of an employee can change without leading to a promotion. It is the case of an employee to whom it is decided to entrust additional duties. On the other hand, the transition from one level of employment to a higher one will lead to a change of remuneration.

## **5.0 CERTIFICATE OF SERVICE.**

A certificate of service will be given to an Officer on request, upon the termination of his/her service.

## **6.0 SALARIES AND ALLOWANCES**

### **6.1 Salary Structures**

#### **6.1.1 Basic Salary and other amenities**

Salaries will be agreed upon between the employee and the GB in accordance to the labour laws of Kenya and subject to availability of funds.

### **6.1.2 Methods of payment of salary**

The salary is paid on monthly basis through a payee cheque or bank to bank transfer

### **6.1.3 Other Allowances**

#### **i. Travelling while on duty**

Cost of transport, accommodation, and meals for employees on official duty shall be covered by the team. The approved mode of transport is public means and costs shall be accounted for by use of receipts and narration of a clear itinerary.

### **6.1.4 Indemnity of the employer while travelling by private or hired public means**

It will not be the liability of the employer to cover any damage on Private vehicles or public vehicles used by employees while on duty.

## **7.0 EMPLOYEE WELFARE**

### **7.1 Pension scheme**

The employee shall join the National Social Security Fund where the law of the country requires. The UET Kenya administration will ensure that the law is adhered to.

## **8.0 LEAVE AND ABSENCE FROM WORK**

### **8.1 Period of service and length of leave**

An employee is entitled to a 23 days' annual leave after working for 12 months. The leave days shall be prorated as per the period of the current year worked. The employee shall be encouraged to take the annual leave and only carry over at most 5 leave days to the next year only with approval of the GB chair.

### **8.2 Authorized absence for the calculation of leave**

For the calculation of right to leave, the following authorized leave is taken as effective period of service: -

- i. Absence due to sickness
- ii. Absence due to accident at work or occupational sickness
- iii. Maternity leave
- iv. Special permission to attend family matters

- v. Absence authorized by labor office
- vi. Absence for professional training.

On the other hand, non-authorized absence such as: -

### **8.3 Unpaid leave**

An employee is entitled to be granted unpaid leave on request to a maximum of 10% contract period

### **8.4 Determination for the date of departure for leave**

The employee desiring to proceed on leave shall apply for leave at a notice of at least; two weeks for leave exceeding ten days, one week notice for leave exceeding five days and at least two days' notice for leave of 5 days and below.

### **8.5 compassionate leave**

This does not call for salary deduction or a normal leave deduction. It should be clear that the special permission mentioned above concerns only the legal family of the employee (members of nuclear family, parents, brother or sister) and that supporting documents must be produced for special events (marriage certificate, birth certificate, death certificate etc.).

The length of the compassionate leave shall be expressed in working days, a maximum of ten (10) days per year. These days are given as follows: -

- i. Death of a spouse - 10 days
- ii. Death of a parent – 10 days
- iii. Death of a brother or sister - 10 days
- iv. Death of a father in law, mother in law - 5 days
- v. Death of a child - 10 days.

When any of the above events happen and the employee had to travel far (where the journey takes more than a day), the employer may grant additional working days to a maximum of three (3) days.

### **8.6 Public Holidays**

All Gazetted public holidays shall be non-working days but if work circumstances require the employee to be on duty, the employee shall be compensated by getting time off in lieu.

### **8.7 Maternity leave and nursing period**

It shall be granted according to the labour laws of the country. Thereafter the respective staff will be allowed to work half day for the next four weeks. During the duration of maternity leave, the employee shall be paid her normal salary.



## **8.8 Paternity Leave**

Male spouses shall be given paternity leave immediately following birth of child to help nurse the spouse who has given birth. The number of paternity leave days shall be as the prevailing laws of the country - Kenya.

## **8.9 Sick Leave**

The word 'sickness' is understood in a wide sense to mean incapacity to work as a result of bad health whether it is minor or serious sickness or following an accident or need to undergo surgical operation.

*Notification of the sickness to the employer is required. It shall be signed by a medical officer*

### **8.10 Sick leave certificate**

The employee shall inform the employer the reason for his absence by any means of his choice, within three (3) days and produce a medical certificate to support this; otherwise there will be a breach of contract or absconding of duty in which case the employee will lose all his/her rights of compensation. If the sickness goes beyond the period foreseen in the medical certificate, a new one must be produced.

### **8.11 Length of period for the suspension of contract due to illness**

Unduly protracted leave for health reasons may lead to a termination of the contract of employment.

## **9.0 GRIEVANCES, DISCIPLINE, TERMINATION**

### **9.1 Grievance procedure**

Aggrieved employees shall seek redress of their matters as follows:

- Share the issue at hand with his/her supervisor.
- In case the supervisor is the problem, the employee shall be free to share with the higher-level supervisor either verbally or in writing.
- In case the higher-level supervisor is not able to handle the conflict or s/he is the problem; share it with the GB
- The GB might opt to involve a committee in addressing the matter.

### **9.2 Discipline**

The disciplinary code shall be applied for corrective purposes. When an employee commits an offence, the employee will be corrected in accordance with the law. This means that;

- a) Thorough investigation into each alleged offence shall be carried out.
- b) That clear evidence of guilt shall be presented.
- c) All circumstances of the case shall be taken into consideration.

Disciplinary action shall always be prompt; fair and firm. Any delays in dealing with a problem may bring gossip and resentment thus leading to a tense or poor working environment. Unfair and inconsistent treatment is a disgrace to the organization and thus it will be discouraged. Equal treatment to all employees shall always be considered. The disciplinary proceedings shall be applied on the following offences depending in the level of indiscipline:

- i. Incitement
- ii. Absenteeism
- iii. Fighting
- iv. Lateness
- v. Stealing
- vi. Misappropriation of funds
- vii. Impersonation
- viii. Forgery and fraud
- ix. Insubordination
- x. Improper dressing
- xi. Abusive language
- xii. Breach of confidentiality

**9.21 Disciplinary Measures**

<b>Offences</b>	<b>Immediate Plan</b>	<b>Final Action</b>
Lateness	3 summons	2 warning letters then dismissal
Absenteeism <14 days >14 days	Salary deduction Suspension	Interdiction
Insubordination	Suspension of not more than 14 days	
Improper dressing	Summon / warning	
Abusive language	Summon	Dismissal
Breach of confidentiality	2 warnings	Dismissal
Fighting	Suspension of 14 days	Legal action
Stealing	Suspension of 14 days	Legal action and/or dismissal
Misappropriation of funds	Suspension of 14 days	Legal action and/or dismissal
Incitement	Interdiction	Dismissal

Impersonation	Suspension	Legal action and/or dismissal
Forgery	Suspension	Legal action and/or dismissal
Fraud	Show cause letter	Dismissal after recovery of lost assets

### 9.22 Disciplinary records

Disciplinary records shall be filed at each employee’s personal file.

### 9.23 Summary Dismissal/Termination

An employee who breaches the UET established code of conduct will be subject to disciplinary action which may take the form of summary dismissal. Summary dismissal results from gross misconduct.

## 10.0 PERFORMANCE MANAGEMENT

Performance planning and appraisal is a requirement and will be adhered to by all employees.

### 6.1 The process

- i. Employees will be required to prepare and submit annual performance plan latest January 31<sup>st</sup> of every year. Performance objective-based goals will be set and recorded.
- ii. The employee will discuss the performance plans/goals with their supervisor and amend where necessary.
- iii. The signed performance plan tool will be filed at the HR file of each employee through the GB Chair.
- iv. Progress towards achievement of objectives will be reviewed after six months by the employee and his/her supervisor. This will lead amendments if necessary.
- v. At the end of each year before office closure for December holidays, the employee shall do a self-appraisal and pass it the supervisor for supervisors’ appraisal
- vi. The supervisor will appraise and coach the supervisee
- vii. The supervisor will as well rate the employee and if both are in agreement, the appraisal tool will be passed to the next level supervisor for final appraisal.
- viii. After the next level supervisor if all is agreeable to the three parties, the form will be printed and signed by the three and filed in the employees HR file.
- ix. If an employee doesn’t agree with the immediate supervisor, they are free to appeal to the next level supervisor. If no agreement is reached, the employee is free to decline signing their form and go to the GB. The GB will have the discretion to make a decision on the performance rating of the employee

## **6.2 Aims of performance management:**

- i. Be clear about the requirements of the job for the period in question;
- ii. Determine training needs to support the achievement of work objectives;
- iii. Highlight any management/support issues the employee may have;
- iv. Regularly monitor staff progress towards achievement of objectives;
- v. Discuss career planning and identify talents or skills not utilized or under-used;
- vi. Record and rate achievements and highlight strengths and weaknesses, through an appraisal at the end of the period.

## **6.3 Objectives of the performance management**

- i. An appraisal is a two-way process and means having an opportunity to discuss work relations and performance between an employee and his/her supervisor.
- ii. It is also an opportunity to talk about any training needs a staff member may have and also advise his/her supervisor on areas of career development. The performance management form assists this process.
- iii. Performance management will guide the management and/or the GB on individuals' capacities and willingness to develop. This will help in assigning of roles and responsibilities



**UTTERMOST EVANGELISTIC TEAM**

**Financial and Accounting  
Procedures Manual**

**2018**

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## **ACRONYMS**

**UET – Uttermost Evangelistic Team**

**AS – Administrative Secretary**

**GB – Governing Board**

## **1.0 INTRODUCTION**

UET has since its inception in the early 1980's continued to live its mission of commitment to prayerfully proclaim the gospel of Jesus Christ through preaching, teaching, mentoring and implementation of community development initiatives in Kenya.

Towards this end, what begun as a small fellowship in one university has continued to grow in membership with more branches opened in a number of universities within Kenya as well as establishment of non-student branches. Presently, the fellowship has 17 branches with 14 of those being student branches and 3 being non-student branches.

The expansion is well contemplated in the team's constitution under clause 2.0 which states the objectives of the team. Sub-clause 2.6 states "To open branches at Universities/Colleges and other areas where there is sufficient membership". This means that with the growth of the team, more branches have increased the operational span and thus a need for institutional systems and processes to be formalized in policies and procedures. This policy offers Financial Accounting and Operation Procedures. The manual seeks to highlight these procedures in order to ensure transparency and proper accountability. It will also ensure aligning all the branches with the constitution to bring a unified approach that propels the team to continue realizing its vision.



## **2.0 OVERVIEW OF ACCOUNTING AND PROCEDURES MANUAL**

### **2.1 Purpose**

UET continued service to The Lord and Humanity, depends on its ability to safeguard and manage effectively and efficiently all its funds entrusted to it. Central to this goal is a sound structure of financial management and control to maintain both integrity and confidence.

This Manual describes the financial and procurement policies and procedures for ensuring accountability on effective and efficient use of funds. The procedures are aimed to give accurate, complete and timely financial information.

Any deviations from adhering to the procedures contained in this Manual should be in writing and approved by the GB chairperson.

The implementation of this Manual is essential for the successful delivery of UET services as we conduct our activities morally, ethically, and in the spirit of public accountability and transparency, and in conformity with applicable laws and regulations and practices common with responsible organizations.

This Manual has been designed to suit specifically the accounting and financial management practices at UET, and the general principles and essential features are applicable to all resources no matter their source.

This Manual is not exhaustive but provides a framework for accounting and financial procedures within UET.

As circumstances and requirements change the manual should be reviewed and updated regularly to take into account potential new regulations, tax law regulations, as well as new developments in the accountancy profession and changes in the organization.

### **2.2 Importance of Financial Accountability**

The ability to provide accurate, complete and timely financial information enables compliance with the rules and regulations, as well as adhering to generally accepted accounting principles (GAAP). This information also assists the Office to plan and coordinate their programmes effectively.

### **2.3 Scope**

This Manual should be used to guide the handling of finance functions. It provides guidance on all financial procedures and reporting requirements.

The usefulness of any manual is in its applicability to provide guidance. As the transactions of UET evolve, diverse and increase, this Manual must remain relevant, therefore it is critical that session Office regularly review and revise this manual as needed.

## **3.0 OVERVIEW OF THE FINANCE AND ACCOUNTING DEPARTMENT**

### **3.1 Financial Records**

Financial records include all source documents (budgets, invoices, vouchers, bank statements, credit advice, journals, cheques, receipts and any other documents which serve as evidence of financial transactions).

### **3.2 General Responsibilities**

UET requires all of its employees/office bearers to abide by the foregoing standards of ethical behavior in their dealings with its suppliers, consultants, sub grantees, subcontractors, and government. Employees/office bearers should not solicit for any funds, gifts or any favors from a prospective vendor, sub grantee or any other business partner.

### **3.3 Finance and Accounting Responsibilities**

#### **3.3.1 Administrative Secretary/Treasurers**

##### **Primary functions**

- Ensure that the financial system runs properly in order to process financial information and generate accurate reports.
- Ensure that internal controls are enhanced and maintained at an acceptable level,
- Manage risks affecting UET's assets and make sure risks are maintained at a lower level.
- Ensure that financial policies, procedures and compliance requirements are adhered to expected standards
- Ensure that internal and external financial reports are prepared and disseminated within deadlines
- Ensure there is enough cash on hand and vendors are paid promptly
- Responsible for all aspects of cash management
- Ensure that vendors/Suppliers, Staff and Sub-recipients' cheques are prepared and paid on time.
- Manage the asset register
- Prepare cash receipt vouchers.
- Retrieve documents needed for Audits
- Ensure that internal financial reports are generated accurately and disseminated timely.

### **3.4 Internal controls**

Internal accounting control consists of the GB's plan, procedures and records to assure the reliability of financial reporting as well as safeguard the assets.

The following four basic tests of completeness, validity, accuracy and maintenance should be consistently applied to all transactions

### **3.5 Completeness**

Each element of a transaction must be documented, approved and recorded.

For example: A cash payment requires the signature of the treasurer or other proof as evidence of payment.

### **3.6 Validity**

Is the disbursement made to a verifiable vendor or employee?

Is there such tangible proof, such as a vendor's receipt, purchased item, to confirm that the item was received or the services performed?

### **3.7 Accuracy**

Is the amount recorded as received or disbursed correct?

Are all relevant charges recorded?

### **3.8 Maintenance**

After a payment has been approved for payment and recorded, it should be impossible to make changes, such as addition of a zero to the amount or changing the payee name, or in deed using the same documents for other double payments. All documents after use must be stamped PAID to avoid re-use.

## **4.0 FINANCIAL REPORTING**

### **4.1 Overview**

Financial reports are summaries of the information found in financial records for a given time period or as of a certain date. Financial reports also provide information on the financial status of a project including project income/costs, cash flows and trial balance. Financial reports may also include sufficient background information to support the data included in reports.

### **4.2 Financial Transactions**

For the purposes of this Manual, a financial transaction is any occurrence, which results in an inflow/outflow of funds or has any effect on the organization's assets and liabilities.

All financial transactions will be accounted for accurately and properly. No undisclosed or unrecorded funds or assets will be established or maintained for any purpose.

Transactions processed using the respective source documents must be stamped processed/paid to avoid duplication.

UET uses an accrual (preferred) or cash based accounting system to recognize income and expenditure.

### **4.3 Procedures for Receiving Funds**

#### **4.3.1 Objective of a Receipting System**

The objective of a receipting system is to ensure that all funds collected are fully accounted for in financial records.

#### **4.3.2 Main strategies to Achieve the Objective**

In order to ensure that funds are fully accounted for in financial records, the following strategies should be applied:

- a) Effective control of accounting documents (receipt books – see Appendix 1, cheque books). A receipt book should be serially numbered and have three copies:
  1. Original goes to the payer
  2. The second copy is filed in Accounts department and
  3. The book copy remains as a permanent record. A receipt is a proof of payment and payer should obtain one.
- b) The treasurer should receive all monies, issue a receipt for all funds received, and reconcile all funds received and amounts banked and supported by an official bank deposit slip.
- c) All bank transfers (direct credits) must be authorized by designated signatory and should immediately be recorded in the cash book. Prompt recording and analysis of receipts in the cash book shows up at the earliest point the levels of funds received and allow spot check of cash on hand.
- d) All original documents should be systematically filed in box files and made readily available for any prompt audit.
- e) All receipt books should be recorded in a Register kept by the Administrative Secretary. Only the AS will be responsible for the issuance of the receipt book for use. The Register should show:
  - i) Serial numbers of each receipt book
  - ii) Date when receipt book received from the printer
  - iii) Name and signature of staff entering the new receipt books into the Register
  - iv) Date the receipt book issued for use and
  - v) Name and signature of staff requisitioning the receipt book for use.

#### **4.4 Procedures for Payments**

##### **4.4.1 Objectives of Payment Procedures**

The objectives of a good payment procedure is to ensure that disbursement of money is and can be proved to be legitimate and transparent and in accordance with the budget.

Staff/Treasurers should ensure that the details from the source documents are processed correctly in the cashbook.

Payment vouchers [see Appendix 2] should be raised and posted promptly to the cash book and to the general ledger.

All vouchers should be filed sequentially and kept in a secure location.

For good financial regulations, payment vouchers must be preserved for a period of six years, or until audited, or in a court case, until the case has been settled, if this is later than six years.

#### **4.5 Cheque Issuing**

Cheques should not be written until the payment voucher has been authorized. The cheque should be entered in the cashbook at the time that it is drawn.

The cheque should not be drawn unless the cash book indicates that funds are available to meet it. It is illegal to make payments if funds are not available.

After the cheques have been signed they should be entered in the cheque register which is maintained in cheque number order with columns, showing the name of the payee, the amount, date drawn, name and signature of person collecting it.

The drawn cheque should be sent for signing with the payment voucher and the supporting documents.

Notification of change of signatories (adding or removing) must be communicated to the bank in writing, and the letter must state the reasons. Copy of this letter will be kept in the file for future verification. Copy of all bank correspondence letters should bear the bank's stamp (and date) as a confirmation of receipt.

#### **4.6 Quarterly financial reports**

The quarterly financial reports will cover transactions on a period basis starting on the first day and ending on the last day of each reporting period.

The monthly financial reports currently include:

- a) Income summary
- b) expenditure summary

## **5.0 BANK ACCOUNTS**

### **5.1 Procedures to adhere to when performing bank reconciliations**

Bank reconciliations should be done on a monthly basis and these must be duly signed for by the chair and treasurer.

Some of the normal standard routines to be followed regarding bank reconciliations are as follows:

- a) Ensure that all bank statements for each bank account are at hand before attempting the reconciliations
- b) Details from the source documents are processed correctly in the cash book to minimize time spent on the bank reconciliation
- c) References on the Cash book must be consistent with those that appear on the source documents
- d) Journalize bank debits/credits in the same month they occur
- e) Review outstanding cheques older than three months
- f) Use reference appearing on the bank statement to cross-reference outstanding items on the reconciliation
- g) Investigate long standing items on the reconciliation and if necessary write back items that are not likely to be cleared (Cheques that are outstanding for more than 6 months are regarded as stale and must be reversed)
- h) Once the reconciliations are complete, they should be signed off at least by the Treasurer, paying particular attention to long standing deposits and cheques if any
- i) Bank statements must be filed together with the bank reconciliations

j) Bank reconciliations should be written in ink and not pencil to minimize erasure.

## **6.0 ACCOUNTING FOR IMPREST**

### **6.1 Definition of Imprest**

An Imprest is an amount of money advanced for a specific short-term purpose which must be accounted for immediately that purpose has been satisfied. It is given to an officer rather than direct payment to supplier.

### **6.2 Objective of Imprest Procedures**

To ensure that all amounts advanced for specific short term purposes are properly authorised, and promptly accounted for on completion of the activity.

### **6.3 Main Strategies to Achieve the Objective**

In order to meet this objective the following strategies are recommended:

- a) Control over the issue of Imprest
- b) Appropriate retirement procedures
- c) Prompt and accurate accounting
- d) Control to ensure prompt retirement

No person shall be issued with Imprest when there is another Imprest outstanding in her/his name.

It is important that all expenditure is accounted for promptly and properly in full, and that an Imprest should be retired immediately its purpose has been fulfilled. Consequently an individual should never have more than one Imprest outstanding against her/his name at one time.

### **6.4 Appropriate Retirement Procedures**

Imprest must be accounted for within 5 days upon completion of the activity for which it was issued. This process is known as retirement.

There are three possible outcomes of the Imprest:

- a) The Imprest amount has been fully spent on the intended purpose
- b) The Imprest amount has only been partially spent on the intended purpose leaving a balance to be returned
- c) The Imprest holder has incurred more expense than the amount of the Imprest and is due an additional payment

In all of these cases the retirement is through an Imprest retirement form, the purpose of which is to summarize the expenditure incurred against the original Imprest and the necessary approvals to the way that it has been utilized.

## **7.0 CHEQUE SIGNATORY AUTHORITY POLICY**

Authorization controls are designed to provide reasonable assurance that transaction, events from which they arise and procedures under which they are processed are authorized:

All cheques should bear at least three signatures.

## **8.0 CHECKLIST OF END OF MONTH PROCEDURES**

The close of an accounting period should be done when all transactions for the period have been recorded and the bank account, cashbook have been reconciled to bank reconciliations and other supporting schedules. The following checklist should be followed at the close of an accounting period.

### **8.1 Closing the General Ledger**

The Treasurer should ensure that he/she updates the General Ledger accounts.

### **8.2 Cash Book Postings**

The relevant treasurers should ensure that all payments and receipts for the accounting period have been posted

The cashbooks should be reconciled to the Bank account statements for the period. The treasurer/chairperson should sign off the bank reconciliations

## **9.0 EMPLOYEE CONTRACTS AND PAYROLL**

All employees of UET must have valid contracts on file. Treasurer to pay only those with valid contracts as per the HR policy.

## **10.0 PHYSICAL INVENTORY**

The treasurers should maintain a Fixed Assets register log listing all equipment in close liaison with the AS.

The property register will have the following details:

- a) Acquisition date
- b) Description
- c) Make
- d) Serial number
- e) Location /assigned user
- f) Unit acquisition cost
- g) Estimated life
- h) Condition and date information was provided
- i) Ultimate disposition data (if applicable)

Physical inventory verification should be done twice a year to make sure all equipment and materials are accounted for and recorded accordingly. The Finance team will conduct the exercise. Any missing items will be taken note of and investigated accordingly.

All fixed assets should be labeled with a unique asset number according to the asset category. The labeling should be in indelible ink.

Disposal of fixed assets must follow Session agreement guidance where applicable and all disposed property must be cancelled from the fixed asset register and transferred to a record or file of disposed property. All disposal correspondences, approvals and mode of disposal (sale, donation, scrapping etc) and evidence of disposal (such as sales/donation agreements), delivery notes must exist in the disposed assets file.

A fixed asset register is included in *Appendix 3*.

## **11.0 AUDIT POLICY**

It is the policy of UET to conduct one audit per fiscal year. Selection of the auditors will be done in accordance with Sessions deliberations.

## **12.0 SAMPLE ACCOUNTING POLICIES**

Below is a sample of accounting policies normally followed by many organizations, including NGOs, Public and Private organizations? An organization adopting some of these accounting policies would be complying largely with the general accepted accounting principles

Financial statements are prepared in accordance with the historical cost convention as modified by the inclusion of certain assets at valuation. The following is a summary of the important accounting policies normally used:

### **12.1 Fixed Assets**

Fixed assets are accounted for on a cash basis and expensed when purchased or are stated in the balance sheet at cost or valuation less accumulated depreciation. UET should set a threshold for capitalization. Any single fixed asset acquired with a value less than the threshold should be expensed to the Income and Expenditure account in the year of acquisition.

### **12.2 Depreciation**

Depreciation is normally calculated on a straight-line basis to write off the cost or valuation of fixed assets over the expected useful lives at annual rates. e.g.

Land and Buildings

NIL



Furniture & Fittings,	-	12.5%
Equipment and vehicles	-	12.5%
Motor vehicles	-	12.5%
Computers	-	30%
Software	-	33%

Full depreciation will be charged in the year of acquisition and no depreciation will be charged in the year of disposal.

### 13.0 GLOSSARY OF TERMS

The terms defined below are commonly used accounting terms, some of which are used in this Manual.

Detailed explanations are provided in the text, where necessary.

Account	A personal or impersonal record of one or more business transactions to enable a balance to be determined at any moment in time.
Accounting	The process of analyzing, classifying and recording transactions and operations in terms of time, quantity and monetary values.
Accounting Period	The period for which final accounts are customarily prepared.
Accounting System	The day-to-day method by which transactions are recorded and ultimately appear in the financial statements.
Accrual	The accounting treatment of a transaction whose actual value can only be ascertained after the close of an accounting period, where all or part of the transaction relates to that accounting period, such a transaction is brought into books of accounts by 'accruing'.
Amortization	The writing off against profits of the loss in value of certain fixed or intangible assets where such loss is occasioned by the passage of time e.g. Leasehold property (see Depreciation).
Audit	An examination by an independent, qualified expert (the auditor) of the accounts and supporting records prepared by a company's management and the accounting principles and policies underlying them.
Auditor	A duly qualified person who conducts the audit.
Bank reconciliation	A statement explaining the difference between the balance of an account reported by a bank by way of a bank statement and the general ledger balance (see reconciliation statement).
Cash Book	A book in which an account (record) is kept of all receipts and payments of money, by cash or cheque.

Depreciation	The measure of the estimated loss in money value of a fixed asset owing to use, obsolescence or passage of time (see Amortisation).
Fixed Asset	An asset which is in permanent use within a business (e.g. Land, Buildings, furniture, plant, machinery, etc)
Imprest	A certain amount is advanced and the expenditure for the amount at the end of the period account for and balance returned or amount overspent reimbursed.
Reconciliation	A statement showing the process whereby the balances of two accounts, independently written up in respect of the same transactions, which show an apparent discrepancy, are brought into agreement. The most common reconciliation statement is that used to bring into agreement with the General Ledger Bank account balance and Bank Statement balance (see “bank reconciliation”).

**Appendix 1: Cash Receipt Form**

<b>RECEIPT VOUCHER</b>			
			No. 0001
Office: .....		Date: .....	
Currency: .....			
Received From	Description	Amount	Budget Code
			Total
<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;">                     Cash/Cheque (delete as applicable)                 </div> <div style="width: 45%;">                     Received By: .....                       Received From: .....                 </div> </div> <p style="text-align: center; margin-top: 10px;">Attach paperwork to this voucher</p>			

**RECEIPT  
VOUCHER**

No. 0002

Office: .....

Date: .....

Currency: .....

Received From	Description	Amount	Budget Code
			Total

Cash/Cheque  
(delete as applicable)

Received By: .....

Received From: .....

Attach paperwork to this voucher

**Appendix 2: Payment Voucher**

Payment Voucher Number: \_\_\_\_\_

Date: \_\_\_\_\_

Description of Expenditure	Amount
<b>Total:</b>	

\_\_\_\_\_  
**Requested by**      **Date**      \_\_\_\_\_  
**Approved by**      **Date**

\_\_\_\_\_  
**Received by**      **Date**      \_\_\_\_\_  
**Paid by**      **Date**





**UTTERMOST EVANGELISTIC TEAM**

# **Procurement Policy Manual**

**2018**

**Uttermost Evangelistic Team**

**Procurement Policy Manual**



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### **About Uttermost Evangelistic Team**

UET has since its inception in the early 1980's continued to live its mission of commitment to prayerfully proclaim the gospel of Jesus Christ through preaching, teaching, mentoring and implementation of community development initiatives in Kenya.

Towards this end, what begun as a small fellowship in one university has continued to grow in membership with more branches opened in a number of universities within Kenya as well as establishment of non-student branches. Presently, the fellowship has 17 branches with 14 of those being student branches and 3 being non-student branches. The expansion is well contemplated in the team's constitution under clause 2.0 which states the objectives of the team. Sub-clause 2.6 states "To open branches at Universities/Colleges and other areas where there is sufficient membership". This means that with the growth of the team, more branches have increased the operational span and thus a need for institutional systems and processes to be formalized in policies and procedures. This policy offers procurement and asset acquisition and disposal Procedures. The manual seeks to the procedures in order to ensure transparency and proper accountability as well as good stewardship of resources in UET. It will also ensure aligning all the branches with the constitution to bring a unified approach that propels the team to continue realizing its vision.

## **Acronyms**

AS	-	Administrative Secretary
FMA	-	Focal Mission Area
GB	-	Governing Board
UET	-	Uttermost Evangelistic Team

## **1.0 INTRODUCTION**

Uttermost Evangelistic Team [UET] is a non-denominational organization founded in the year 1983 at the Universities by Students as Ukambani Evangelistic Team with the aim of reaching out to their local communities.

After the pioneers left University, they formed a non-student branch which now absorbs those who leave universities. With time the name was later changed to Uttermost Evangelistic Team in order to reach out to the uttermost parts of Kenya.

The team has continued to grow ever since with several branches both at the university level and non-student branches.

This policy manual is to provide procedures to all procurement functions of Uttermost Evangelistic Team (UET) and its constituent departments. The policies in this manual shall be adhered to except when otherwise agreed upon with external donors; such agreements shall be written and signed by both parties. Christian values shall be exhibited in implementing these policies for smooth running of the procurement functions and the church functions at large.

## **2.0 BASIC PROCUREMENT PRINCIPLES**

- i. All procurement transactions shall be fully documented and supported. Purchase requisitions, purchase orders, bid comparisons, delivery notes, goods received notes shall provide the required support for procurement transactions.
- ii. Cost effectiveness and cost efficiency shall be embraced in implementing all procurement functions.
- iii. Procurement functions shall not be carried out with entities of contradictory faiths, terror groups or any other entity that shall prove to be a sect.
- iv. Goods and service providers shall be vetted by a procurement committee, the requester of the goods and services and where necessary the UET Governing Board (GB).
- v. Except where agreed otherwise by the GB; procurement requests shall be passed by UET GB/GB committees and BEC's.

- vi. Purchase requests shall be initiated by the concerned user/employee/committee head by providing an approved purchase requisition form to the designated procurement officer or the Administrative Secretary (AS).
- vii. The responsibility of purchasing and tracking of goods and services rests with the designated procurement officer through the procurement sub-committee.

### **3.0 PROCUREMENT RESPONSIBILITIES**

It's the responsibility of the AS to ensure the implementation of the policies and procedures in this manual. All matters pertaining to procurement will be dealt with by the Procurement and Disposal Committee which is accountable to the GB. The procurement committee shall be chaired by an appointee of the GB and the AS shall be the secretary of the committee.

### **4.0 The Procurement processes**

**Step 1:** The member requiring service or goods shall fill a requisition form.

**Step 2:** The requisition form shall be approved by the requestor's committee and submitted to the AS.

**Step 3:** The AS shall confirm that the purchase is in line with the UET budget line items, is reasonable, and that the cost is allowable.

**Step 4:** The AS shall convene the procurement committee to discuss the various procurement requests and give direction of purchase as per the policies in this manual. The procurement committee shall not meet more than once in a fortnight except with a special request through the GB

**Step 5:** The AS shall initiate the procurement process as per the policy details that follow herein this manual.

### **5.0 Regulatory clauses**

- i. No individual UET member, employee or department shall be involved in sourcing for their own goods or services.
- ii. Contracts shall be entered into by and between the contractors/supplier/service provider and the GB chairperson or his/her designate only.

- iii. Individual UET members, employees or departments shall not enter into any contracts with suppliers, contractors or service providers on behalf of the GB. Any such contract shall not be binding upon the team (UET).
- iv. The responsibility of sourcing shall be vested on the procurement officer or the designate of the GB.
- v. The requester shall however be allowed to approve quality and specification at various stages before the procurement process is completed.
- vi. For services and contracts, the requester shall be required to develop the technical part of the terms of reference as per requirements. For goods, the requester shall be required to develop clear specifications and pass them to the AS through his/her committee head.

## **6.0 PROCUREMENT POLICIES**

### **6.1 Competitive purchasing process**

Suppliers of goods and services shall be subjected to competitive and fair bidding processes. Proposed selection shall be based on responsiveness to the solicitation, price, quality, deadlines of delivery, warranties, accountability and full fulfillment of the service and other related factors.

### **6.2 Basic guidelines on full and open competition**

- i) For all single purchases above Ksh 30,000 (Kenya Shillings fifty thousand), the procurement shall be done through competitive bidding. For multiple or continuous supply of goods or services for a period exceeding one month, full and open competitive bidding shall be applied regardless of the amounts involved.
- ii) In consultation with the GB, prequalification of suppliers shall be done for supply of goods and/or services for a period of two years or as amended by GB from time to time.

### **6.3 Procedure for selection of goods and service providers**

- i) At least three quotations will be required. Quotations will be sourced through advertisement either via the print media or through the internet.

- ii) A quotation comparison survey that compares the quotes providing for recommendation of a particular supplier shall be done by the procurement committee or a tender committee appointed by the GB from time to time
- iii) For procurement of consultants, auditors, valuers, contractors etc: -
  - a. The employee/department requesting for the consultancy shall be required to develop terms of reference for the consultancy/service which will then be used to call for applications.
  - b. Interested consultants shall submit applications with both technical and financial proposals and curriculum vitae (CV's) for key consultants and team leaders.
  - c. A team comprising of experts in the particular field shall be set to assist the procurement committee in evaluating applications. The team together with the procurement committee shall develop a score sheet for scoring for each applicant according to the set criteria.
  - d. The team together with the procurement committee shall select the winning applicant according to the set criteria.
- iv) The GB will appoint at least 2 technical people to join the procurement committee during analysis and evaluation of bids/quotations where technical expertise is required

#### **6.4 Exemption on emergency procurements**

Whenever there is an emergency or tight deadline, previous requested quotations for similar items may be used within the year with an approval of the GB

#### **6.5 Single sourcing**

The procurement committee with the approval of the GB may choose to award purchase orders, consultant agreements, or project contracts on a sole source basis when there is a predominant capability, significant prior knowledge of the team's requirements, faith and a prior history of fulfilling similar assignments successfully and in a timely manner. A written justification will be prepared and kept on file for any single sourcing.

6.5.1 Where there is no existing supplier UET shall get referral from a ministry with similar values and traditions as UET

## **7.0 PROCUREMENT TOOLS**

Unless otherwise agreed/revised by the Governing Board, UET shall use the following basic procurement instruments:

- i) Purchase requisition form
- ii) Local purchase order
- iii) Consultant agreements
- iv) Project contracts
- v) Stores issuance form
- vi) Material Release Form
- vii) Goods Received Notes (GRN)

### **7.1 Local purchase order**

UET will use LPO's to procure approved services, items and small quantities of office supplies and equipment. Purchase will be made from prequalified suppliers offering the best value in prices, quality, support services and delivery procedures. LPOs will not be used to procure minor recurring items using petty cash nor will other monthly or periodic bills e.g. rent, utilities, courier and postage services etc.

Items to be purchased through LPO shall include:

- a) Fuel for vehicles;
- b) Consumables e.g. drinking bottled water, raw food stuffs, cooked foods,
- c) Stationery and other similar items;
- d) Taxi services.
- e) Computers
- f) office furniture
- g) Public Address System
- h) construction materials
- i) consultancy services
- j) contracting



## **7.2 Consultant agreements**

Consultant agreements are contracts with individuals for specialized services that cannot (either because of time or skill level) be performed by UET employees or members. UET will use a consultant agreement when the individual is performing a specialized type of work under a contract that clearly specifies the scope of work, rate and transport compensation, and time period of performance, deliverables and terms of the agreement. Consultants will be asked to submit a proposal through a RFP, RFQ etc. once the consultant is awarded and contract signed, the consultant shall prepare an inception report detailing the methodology of how they will carry out the works. No payment shall be done before an inception report is approved by the GB.

## **7.3 Project Contracts**

Project contracts are contractual relationships for project-related services. The GB will use a project contract when none of the other procurement instruments are appropriate and when the contract will have very specific responsibilities for a major component of the UET's award. Normally, a project contract is for large amounts of money where each party is seeking terms and conditions that will protect both parties. The project contract should clearly describe the scope of work, the rate and terms of compensation, the period of performance, deliverables, and terms of the agreement. UET's standard contract templates shall generally be used in establishing project contracts although a simple letter contract, which specifies the scope of work, the rate and terms of compensation, the period of performance, deliverables and terms of the agreement, may also be used in certain cases e.g., short-term or lower cost contacts.

## **8.0 CODE OF CONDUCT**

UET shall require full and open disclosure when dealing with procurement. The employees, the GB, UET members shall avoid strictly any conflict of interest or the appearance of a conflict of interest. They shall at all times provide full disclosure of their actions or relationships with prospective vendors, contractors, or consultants. If there is the slightest doubt as to the propriety of a procurement action, then the GB shall be required to give direction.

## **8.1 Articles under Code of Conduct Clause**

- 8.1.1 UET employees, GB members and UET members shall not engage in conduct resulting in a real, potential, or apparent conflict of interest. A conflict of interest may arise when any action by a UET member, UET employee or GB member, whether isolated, recurring, or continuous, is to the direct financial advantage of this UET member, UET employee, GB member, or of their spouse, parent, or child.
- 8.1.2 UET member, UET employee or GB member shall not participate in the selection, final choice, or management of a contract, covered by UET funds, if a real, potential, or apparent conflict of interest would be involved. Such a conflict of interest would arise when any UET member, UET employee, GB member or any member of their family, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in the firm/organization selected for a final contract.
- 8.1.3 The UET member, UET employee or GB member must at all times provide full disclosure of their actions or relationships with prospective vendors, contractors, or consultants. If any family member is to be employed or contracted, then prior approval from the GB is required.
- 8.1.4 UET members, UET employees or GB members shall neither solicit nor accept gratuities, favors, or anything of monetary value from contractors, sub-recipients, parties of project contractors, or entities regulated by its members.
- 8.1.5 Any gifts shall be given to the organization and not to individual UET member, UET employee or GB member
- 8.1.6 As appropriate, the GB will be responsible for determining the disciplinary action that will be imposed for any conflict of interest policy violations.

## **8.2 Members of the Governing Board**

The GB members shall not engage in conduct resulting in a real, potential, or apparent conflict of interest. A potential conflict of interest may arise when action by a GB member, whether isolated, recurring, or continuous, is to the direct financial advantage of this individual, or their spouse, parent, or child. As appropriate, the GB members will be responsible for determining the disciplinary action that will be imposed for any code of conduct violations.

## **9.0 POLICIES RELATED TO THE PROCUREMENT PROCESS**

### **9.1 Purchasing Necessary Items**

Only items that are necessary and or provided for in the budget for the efficient and effective operation of UET, and departments will be purchased. This pertains both to items purchased for the indirect operations of UET or direct project/Mission operations.

### **9.2 Lease versus Purchase Analyses**

Where appropriate, an analysis will be conducted as to whether it is more cost effective or practical to purchase, lease or rent a necessary item. This analysis will be performed by the procurement committee.

### **9.3 Procurement Authority**

The authority to approve and execute procurement transactions on behalf of UET rests with the chairman of the GB or his/her designate. No procurement will occur without the required prior approval.

### **9.4 Requisitions**

The employees, UET member, store keeper, AS or any other staff will present an official written requisition for items needed in their respective functions, projects, offices or otherwise to the procurement officer or the AS in cases where there is no appointed procurement officer who in turn will present the requisition to the procurement committee for action. All the requisitions should be presented to the procurement officer or in time to allow the normal procurement process to be applied.

### **9.5 Procurement Records**

For each procurement action, the procurement officer shall maintain a procurement file with the following information:

- i. Approved copies of the procurement instruments (e.g., requisition, contract or purchase order);
- ii. All amendments to the procurement instruments;
- iii. Copies of all bids and offers;
- iv. All purchase specifications including delivery requirements;
- v. Cost/price analysis that was the basis for the award cost or price;
- vi. As applicable, a written justification as to why sole source or minimum competition was used;

- vii. written explanation as to why the winning contractor was selected; and
- viii. Upon completion of the contract, written comments regarding the quality of the vendor's services and guidance and recommendations regarding potential future work.

## **10.0 DISPOSAL OF USED ITEMS**

- a) UET shall dispose-off its equipment/assets that have reached the end of their useful life by way of sale or donation to churches, ministries, the community around UET Centre, or the community at the current Focal Mission Area (FMA) using a criterion that shall be developed by the procurement committee and approved by the GB.
- b) The procurement committee shall be responsible for disposing obsolete equipment either by way of sale, scrap or donation.
- c) The procurement committee shall endeavor to dispose off equipment at a fair market price through competitive bidding. In cases where it is difficult to sell equipment or when it is socially or financially beneficial to donate the items, the items may be donated rather than being sold.

### **10.1 Method of Disposal**

- a) The procurement committee shall list the equipment/items that are due for disposal. The list should comprise of the following:
  - i) Name of the item
  - ii) Registration in the assets register
  - iii) Serial number of the item if any
  - iv) Year of purchase
  - v) Purchase price
  - vi) Accumulated depreciation
  - vii) Net book value
  - viii) Working condition of the item
  - ix) Revaluation value if any

## **10.2 Donations**

- i. UET may opt to donate disposable items to churches/ministries, the beneficiary communities in case of humanitarian projects, or needy church members.
- ii. All donations shall be instituted by the GB and the decision implemented by the procurement committee.
- iii. All donations shall be approved by the GB chairman or his designate.