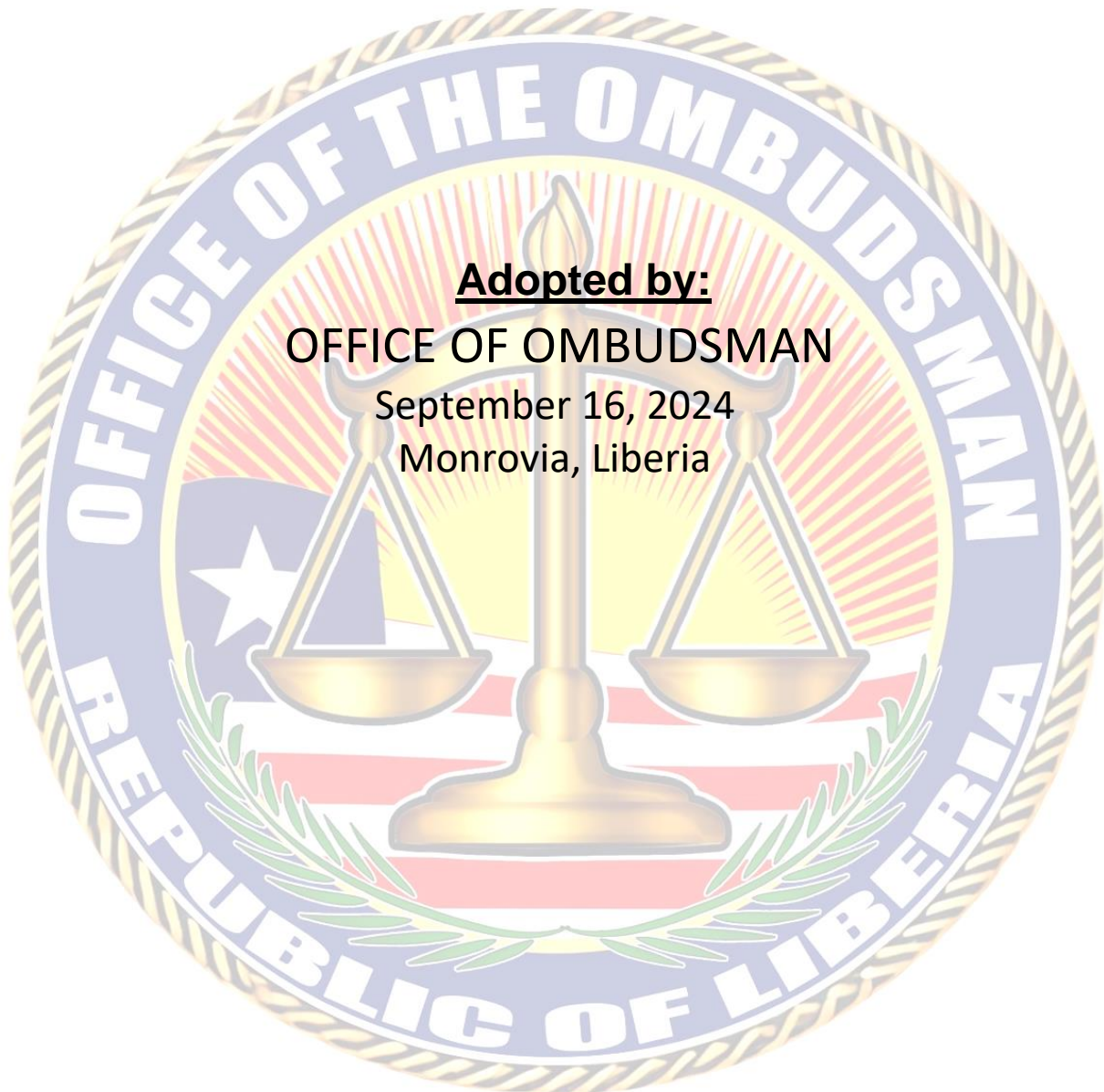


OFFICE OF THE OMBUDSMAN

FINANCIAL POLICY MANUAL



Adopted by:
OFFICE OF OMBUDSMAN
September 16, 2024
Monrovia, Liberia

Table of Contents

Executive Summary.....	5
Purpose	5
1 ROLES AND RESPONSIBILITIES	6
1.1 Introduction	6
1.2 Ombudspersons, Senior Management and Other Key Staff.....	6
1.2.1 Role of the Ombudspersons	6
1.2.2 Role of the Chairman	7
1.2.3 Role of the Ombudsman Member for Compliance/Administration.....	7
1.2.5 Role of the Executive Director	8
1.2.6 Role of the Internal Auditor	8
Responsible to the Executive Director, the Internal Auditor will:	8
1.3 Finance Office	8
1.3.1 Role of the Comptroller	9
1.3.2 Role of the Chief Accountant.....	9
1.3.3 Role of the Accountant	10
1.3.4 Role of the Account Assistant.....	10
2 FINANCIAL ADMINISTRATION OF OMBUDSMAN PROGRAM	10
2.1 Introduction	10
2.2 Program Basics.....	10
2.2.1 Definition of Program	10
2.2.2 Program Divisions	11
2.2.3 Program Codes.....	11
2.2.3.1 Program Area Codes	11
2.2.4 Administration Support to programs areas	11
2.2.5 Co-funding With Other Organizations	12
2.3 Budgeting	12
2.3.1 The Planning Cycle	12
2.3.2 Program Budgets – General.....	13
2.3.3 GOL Budget Rules.....	13
2.3.4 Budget Tool A - Project Information Form.....	13
2.3.5 Budget Tool B - The Budget Proposal Overview (BPO)	13

3	DAY-TO-DAY BOOKKEEPING	14
3.1	Expenditure Authorization	14
3.2	Delegation of Checks Signing	14
3.3	Expenditure Authorization	14
3.3.1	Document and signature checklist	15
3.3.2	Voucher Slip	15
3.3.2.3	Preparation of the voucher	16
4	PROGRAM BUDGET MONITORING	16
4.1	Monthly Budget Monitoring	16
4.2	Budget Revision	17
4.3	Internal or external revision	17
5	PROJECT FINANCIAL REPORTING	18
5.1	Checklist before Financial Closing of a Project	18
5.1.1	Project Manager	18
5.1.2	Requirements for Financial Reporting	18
6	BANK AND CASH MANAGEMENT	19
6.1	Introduction	19
6.2	Funds	19
6.2.1	General Rules for Holding of Funds	19
6.3	Bank Management	19
6.3.1	General Principles of Banking	19
6.3.2	Establish Banking Relations	20
6.3.4	Handling Banking Problem	21
6.4	Cash Handling	21
6.4.1	Procedure for Handling and Accounting for Petty Cash	21
6.4.2	Segregation of Duties	22
6.4.3	Transport of Cash	22
6.4.4	Use of Safe	22
6.4.5	Cash Counting	22
6.4.6	How to Handle Irregularities	23
6.5	Keeping a Journal Record for Transactions	23
6.5.1	Journal	23

6.5.2 Responsibility of the Accountant that Handles Ombudsman Office Journal	23
6.5.3 Operating a Journal.....	23
6.5.4 Handing over a Journal or Closing it	24
7.2 The Reconciliation Sheet (RS)	25
7.2.1 Bank/cash accounts	25
7.2.2 Accounts for advance/outstanding payments.....	25
7.2.3 How to Handle Cash Advances Paid to Ombudsman Office Staff	25
7.3 Months- End Routines	26
7.3.1 Before Closing the Period	26
7.4 Year-End Routines.....	27
7.4.1 Before Closing the Financial Year.....	27
7.4.2 Carry Forward of Previous Year Balances	27
8 AUDIT	27
8.1 Introduction	27
8.2 Ombudsman office Audit Work	27
8.2.1 General Principles	27
8.2.2 Internal Audit	28
8.2.3 Role of the External Auditor in Ombudsman office.....	28
8.2.4 Choice of Auditors in Ombudsman Office	28
8.2.3 Training and Use of the Handbook	28
8.2.4 Review and Amendment.....	29
<i>Annex 1 Comptroller's Operational checklist</i>	30
<i>Annex 13 Annual Audit document list</i>	31

Executive Summary

The Office of Ombudsman, with this document, adopts this system of accounting and financial management policies in conformity with the financial regulations of the Government of Liberia (GOL) and International Public Sector Accounting Standards on September 16, 2024. The Office shall specifically cause to be kept proper books and records of accounts for funds and resources received, as well as expenditure incurred during its fiscal year. The fiscal year of the Office of Ombudsman is from January 1, through December 31, every year.

Purpose

This Financial Policy sets out the financial and accounting policies and procedures necessary to control and account for all financial resources of the Ombudsman. These policies and procedures are subject to amendment from time to time, if the need arises or as directed by the Ministry of Finance Development Planning and or any change to the Public Financial Management Act (PFM). Any portion of the Policy which contravenes the PFM Act and/or the policies as defined by MFDP shall be, to the extent of the inconsistency, null and void.

This Financial policy contains all standard financial monitoring procedures for implementation by the Ombudsman Office. For staff member, it will serve as a guide and working tool on how to correctly execute important tasks in the performance of duties. The rules of the policy are in accordance with the GOL Financial Guidelines and the International Acceptable Accounting Standards.

The Legal Framework for establishing the Ombudsman Office Financial Policy (OFP) is contained in regulation A.5 of the Public Financial Management Act of 2009 regulations which states that every "Government Agency's [shall have] Accounting Manuals" to conform to the below standards:

1. A head of government agency shall, with the approval of the Minister (Minister of Finance) issue an accounting manual to suit the operations and regulate the financial matters of the Government agency, indicating:
 - a. The duties to be performed by specified officers,
 - b. The accounts to be kept and returns to be submitted, and
 - c. Such other instructions as may be required for the proper conduct of the financial matters of the Government agency.
2. The accounting manual shall contain relevant procedures for the keeping of accounts, preparation and format of financial statements, Government Agency chart of accounts, and all administrative issues relating to the keeping and preparation of government accounts.
3. The accounting manual under sub-regulation (2) shall conform to any enactment, or any particular directions concerning accounts issued by the Minister.
4. A Government Agency that does not have its own accounting manual shall use the Treasury Accounting Instructions issued by the Minister in accordance with regulation.

1 ROLES AND RESPONSIBILITIES

1.1 Introduction

This chapter gives an overview of the division of tasks amongst the Ombudspersons, the senior management team and the Finance division. It describes in particular the financial management functions and responsibilities of people in key positions.

The ultimate decisions about Ombudsman Financial Management rest at all times with the Chairperson. The task of implementing these responsibilities is delegated to several other staff, such as Members, the Executive Director, the Program Manager, the Comptroller, and staff within the Finance Section, etc. All of these offices need to maintain a close working relationship in order to ensure that the Ombudsman Office personnel continually has a correct understanding of the financial procedures and process at all levels of the Office.

The Executive Director, who is directly responsible to the Ombudsman Office Chairman, has direct responsibility for financial policies, while the Comptroller implements financial regulations.

The purpose of outlining the roles and responsibilities is to ensure segregation of duties at all levels and appropriate delegation of tasks and responsibilities. The responsibility rests with the roles described in the handbook if not delegated. A detailed job description is an important tool to establish a proper documentation of delegation of tasks and responsibilities for purposes of accountability. The Chairman of Ombudsman Office is to ensure that all and every personnel, consultant, volunteer, etc. providing short or long term service to the Office will be provided a detailed term of reference (TOR) and reporting channel in conformity with this policy.

1.2 Ombudspersons, Senior Management and Other Key Staff

This section describes the duties and responsibilities of the various functions within the Office of Ombudsman Commission.

1.2.1 Role of the Ombudspersons

The Ombudspersons, all sitting as a body, shall be responsible to:

1. Make, approve, alter or repeal policies, procedures and systems governing or to govern the administration and operations of the Office;
2. Conclude and submit the annual budget and work program(s) of the Ombudsman Office;
3. Adopt a system of sound accounting and financial management in conformity with financial regulations of the Government of Liberia (GOL) and International Public Sector Accounting Standards (IPSAS), to ensure the prudent and effective management of funds;
4. Cause to be kept proper books and records of accounts for funds and resources received and expenditures incurred during its fiscal year;

5. Adopt financial instrument, describing in particular the financial management functions and responsibilities of key positions; and,
6. Cause to be audited the accounts of the Ombudsman by the General Auditing Commission (GAC) or by an independent audit firm.

1.2.2 Role of the Chairman

The Chairman is Chief Executive Officer of the Ombudsman Office, and is responsible for the implementation of approved financial policies and programs of the Ombudsman office.

The Chairman shall:

1. Prepare together with the other Members, and submit the annual budget of the Ombudsman Office in a timely manner for inclusion in the National Budget;
2. Prepare together with the other Members, and submit semi-annual unaudited accounts of the Office and distribute to donors and the public upon request;
3. Ensure proper auditing of accounts;
4. Coordinate the Secretariat in negotiating and raising funds on behalf of the Ombudsman from donors, partners, and stakeholders to augment budgetary funding and strategically support the fight against fraud and misuse of public resources;
5. Submit quarter and annual report to the Legislature, the Executive and other bodies necessary to promote and the objectives of the Office.
6. Undertaken other asks/functions for the smooth operations of the Office.

1.2.3 Role of the Ombudsman Member for Compliance/Administration

The Member for Compliance is the Principal Deputy to the Chairman of the Ombudsman Office, and is to assist the Chairman in the implementation of approved policies and programs of the Ombudsman Office. He/she shall have oversight on compliance matters, and investigation.

1.2.4 Role of the Ombudsman Member for Enforcement

The Member for Enforcement is the second Principal Deputy to the Chairman of the Ombudsman Office, and is to assist the Chairman on enforcement, and hearing of matters brought or undertaken by the Office.

1.2.5 Role of the Executive Director

Reporting to the Chairman, the Executive Director will head the Secretariat and assist the Chairman in managing the daily affairs and operations of the Ombudsman' Office, including, program planning, budgeting, and executing plans and budget based on the Ombudsman's mandate and Core Business Objectives of the Office:

1. Signs and approves payment voucher before a check is processed;
2. Coordinate with and assist in the development of program workplan and budget for each division.

1.2.5 Technical Assist Program (Role in Financial matters)

Reporting to the Executive Director, the Technical Assistant Program will support the design of the program, project, grant and other related instrument as would be assigned from time to time to achieving the mandate of the Ombudsman Office:

1. The Technical Assistant Program shall serve as compliance officer. He/she shall give the first level of approval on the payment of program voucher to ensure it complies with this financial policy; and,
2. Shall act in the absence¹ of the Executive Director.

1.2.6 Role of the Internal Auditor

Responsible to the Executive Director, the Internal Auditor will:

Assist in the formulation of budgetary and accounting policies;

1. Conduct financial investigations, undertake internal financial and management audits and prepare audit reports;
2. Examine operating costs, income and expenditure of Ombudsman office and advise on major variances;
3. Provide assurance about the accuracy of information contained in financial reports and their compliance with statutory requirements;
4. Appraise cash flow and cash management systems; and,
5. Undertake other duties and responsibilities as may be assigned for the smooth achievement of Ombudsman objectives.

1.3 Finance Office

This section describes the duties and responsibilities of staff within the Finance Office. Any deviation from the roles and responsibilities stated below must be clearly documented in job descriptions/terms of references, and approved by the Chairman. The organizational structure of the Finance Office is as follows: Comptroller, Chief Accountant, Accountant, Account Assistants, and a Bookkeeper.

¹ Absence means the principal officer has travelled outside of Liberia; is incapacity to work; or is on leave.

1.3.1 Role of the Comptroller

The Comptroller has the following responsibilities for the implementation of the financial policy and procedure:

1. Ensure monthly accounting tasks/responsibilities are completed according to procedures and deadlines in the Ombudsman Financial Handbook;
2. Utilize both manual and electronic templates or forms (payment voucher, requisition, purchase order, cash book/journal, budget summary sheet, cash flow, and bank reconciliation sheets) and recommend revision as needed;
3. Analyze the Ombudsman financial situation and recommend action on relevant matters or bring them to the attention of the Executive Director;
4. Delegate tasks and ensure staff functions are in accordance with job descriptions and responsibilities;
5. Assist in training finance and other staff to properly implement financial procedures and practices;
6. Coordinate with Program Managers/Technical Assistants in the preparation of budgets and monthly financial reports, including program budget summary and reconciliation statement;
7. Prepare timely all financial reports on behalf of the Ombudsman Office;
8. Ensure Technical Assistant/Program Managers have all reporting tools needed for budget follow-up;
9. Certify requisitions and payment vouchers to ascertain the availability of funds, before incurring cost;
10. Assist Chairman, as the focal person between Ministry of Finance and Development Planning, and the Ombudsman Office; and,
11. Undertake other duties and responsibilities as may be assigned.

1.3.2 Role of the Chief Accountant

The Chief Accountant shall report to the Comptroller. He/she will assist the Comptroller in the discharge of the following functions:

1. Head the Finance Section in the absence of the Comptroller;
2. Serves as the first line of control on all disbursement procedures carried out in the Ombudsman Office.
3. Authenticate all receipts and payments documents used in the disbursement of funds following Ombudsman Financial procedures;
4. Make follow-ups on queries arising from financial reports and ensure corrections and reconciliation are made and the issues are addressed appropriately;
5. Assist with reconciliation of bank balances;
6. Ensure internal control and financial management procedures are adhere to, in consultation with the Chairperson and members; and,
7. Perform other finance related duties that may be assigned by the Comptroller, chairman, and members.

1.3.3 Role of the Accountant

The Accountant shall report to the Comptroller and serve as a member of the Finance Office. He/she will discharge the following functions:

1. Review payment vouchers with all supporting documents;
2. Write out check payments to vendors;
3. Keep a systematic financial record trail of Ombudsman Office;
4. Post journal entries regularly;
5. Prepare monthly forecast in consultation with various departments and programs;
6. Prepare monthly cash flow statements and regularly monitor cost against budget;
7. Keep a trail of accruals and regularly update management to offset liabilities;
8. Assist with the preparation of donors, partners, and grantees' expenditure reports following laid down procedures;
9. Assist with the preparation of financial statements for review by the Chief Accountant; and
10. Undertake other duties and responsibilities as may be assigned.

1.3.4 Role of the Account Assistant

The Account Assistant shall report to the Comptroller in the discharge of the following responsibilities:

1. Prepare payment voucher;
2. Assist with the recording of financial transactions;
3. Assist with the collection and encashment of check;
4. Record all expenditures; petty cash and check payments transactions;
5. Ensure proper filing of account records;
6. Prepare reports for liquidation of cash equivalence;
7. Assist and handle ombudsman outstation/counties financial accounts;
8. Assist with liquidation of cash advances; and,
9. Undertake other duties and responsibilities as may be assigned.

2 FINANCIAL ADMINISTRATION OF OMBUDSMAN PROGRAM

2.1 Introduction

This chapter contains a description of the way the Ombudsman Office maintains financial control on each of the programs that the office operates.

2.2 Program Basics

2.2.1 Definition of Program

A program is defined as a Division within the Ombudsman Office. This means that when an activity is being funded from a variety of sources, each of these sources must be defined as

separate projects. The reason for this is to facilitate reporting requirements to each funding source.

2.2.2 Program Divisions

The Programs of Ombudsman Office are Education and Prevention, Enforcement, Investigation, and the Administration. All program activities and related costs have to occur under each program budget. This simplifies accounting and administration and enables coordination of reporting and audit work.

2.2.3 Program Codes

Each ombudsman program has a code with the alpha numeric digits and with dash before the succession of another digit. Because the Ombudsman Office is a component of the Government of Liberia Transparency and Accountability sector, three generic programs are selected by the Ministry of Finance and Development Planning. Example: -01-23-01. The meaning of the code is described below:

Part	Function
First number	5 GOL expenditure code,
Second two numbers	01 is the sector ombudsman belongs. This sector code defines Transparency and Accountability components of the code
Third (number)	The Unique Institution code.(345)
Last two numbers	The Program and Sub-program codes. If the programs are four (4) as it is with Ombudsman, the digits will be 01, 02, 03, and 04 respectively.

2.2.3.1 Program Area Codes

The Ombudsman Office programs are given the following codes by the Ministry of Finance and Development Planning. However, the Monitoring is one of the programs of the Ombudsman Office. To this reflect, the Ombudsman Office will make effort to code program as it becomes due.

Code	Meaning
01-23-01	Education and Prevention Division
01-23-02	Enforcement Division
01-23-03	Investigation
01-23-04	Administration Division

2.2.4 Administration Support to programs areas

To support the implementation of the Ombudsman Office programs', the Ombudsman central office undertakes the following tasks; along with others back office supports, to achieve the Office's code programs' objectives:

1. Recruitment;
2. Follow up with Internal and External Partner institutions;
3. Quality control of programs (Financial etc.);
4. Internal Control; and,
5. Other general services and administrative functions.

2.2.5 Co-funding With Other Organizations

Some donors or partners require that the project is co-funded by other donors or Ombudsman Office's own funds. In the event that the Co-funding Agreement requires the establishment of a unit to implement sub-project, the Ombudsman shall establish said unit to implement the sub-project. However, if co-funding is required, the extra funds must be secured and cleared before an agreement with the donor or partner is signed.

From a financial point of view, co-funding may require additional administrative steps which must be taken into account. Normally, all costs for the co-funded activities must be included in the budget and in the financial report to the donor or partner which includes applying donor's account codes on all projects. Co-funding may complicate the procurement process and the audit trail. A compromise agreement with the donor or partner might be to report financially on the grant only but not to include a description of other donor's contributions in the narrative proposal and report.

2.3 Budgeting

This section describes all tasks necessary to complete all financial activity plans for the fiscal period.

2.3.1 The Planning Cycle

The ombudsman must have an annual planning cycle that starts with strategic analysis and ends with program estimates. An updated work plan and strategy should be ready as the main guiding document before GOL budget proposals are written and submitted.

The deadlines for budget proposals vary depending on GOL guidelines, and the ombudsman should set up its annual strategy process to match with the deadlines. Generally, most of the proposals are submitted in the period February-March for the GOL budgetary process. This means that the process of strategic analysis and updating the strategy should be done by January for the Government of Liberia Budget and Planning cycle.

Annual budgeting instructions inclusive deadlines are published by the Ministry of Finance and Development Planning.

Because September 2024 is the approval of this policy manual, it is anticipated that the Ombudsman's budget will be prepared and ready before September 30, 2024. Subsequent

budgets of the Office will be ready based on the Ministry of Finance guidelines between February and March yearly.

2.3.2 Program Budgets – General

Any new program must fit within the mandate of the Ombudsman and Ombudsman's Plan of action. No program or project is to be initiated in any form without prior approval or amendment to existing regulations by the Ombudspersons. This means that no financial activity of any kind is allowed on a program that has not received an approval.

There must be a written contract between Ombudsman and donor working with the Ombudsman Office as an implementing agent for a given program or project or activity.

Although the ombudsman office must approve all proposals, and is the entity actually submitting most proposals to the donors, the responsibility for preparing the narrative and the budget rests with the Secretariat.

2.3.3 GOL Budget Rules

As a Government entity the ombudsman is required to follow the GOL Budget guidelines as published annually by the MFDP. An example of the GOL guidelines is shown in Annex 2.

2.3.4 Budget Tool A - Project Information Form

It is an excel template workbook file, containing a number of macros and formulas to facilitate the budget making process. This form must be filled in for all Ombudsman's programs. It is used as the basic tool for financial planning and as a basis for registration of program and budget data to the ombudsman accounting system (excel workbook).

When the excel template is properly filled in, all basic program information necessary for financial follow-up is contained in it; i.e. ombudsman project budgets, as well as total budget and the budget currencies.

The template is to be initiated by the Finance Office.

2.3.5 Budget Tool B - The Budget Proposal Overview (BPO)

The Budget Proposal Overview (BPO) form gives a good overview of all activities in the program showing program codes and funding sources.

The BPO is an excellent planning tool and every program shall submit a BPO, fully completed and updated with all ongoing and planned projects for the budgeting year. This should be done in coordination with Ombudsman Finance Office.

The Finance Office, in conjunction with the project managers, is responsible for keeping the BPO updated at all times and sharing the updated file with the Executive Director and the Commissioners.

The Budget Proposal Overview (BPO) template should be developed by the Finance Office.

3 DAY-TO-DAY BOOKKEEPING

This section outlines the process for authorization and disbursement of expenditures that arise in the day to day operations and various issues related to the day-to-day bookkeeping tasks.

3.1 Expenditure Authorization

The Finance Office is responsible to ensure that all expenditures are properly authorized and have the correct documentation before payment is released.

3.2 Delegation of Checks Signing

In reference to Regulation C.9 of the Public Financial Management Act of 2009 on the delegation of Duties by the Head of Agency or Spending entity states that:

1. Unless a delegation is expressly prohibited or restricted by an enactment or in instructions, the Head of Agency or Spending Unit may, in writing, delegate authority for the performance of any of his or her functions to a subordinate officer who, having regard to the requirements of the assigned functions is competent and capable.
2. A head of a Government agency or spending unit may provide for the delegation of his or her duties in the government agency's accounting manual.
3. Delegation of authority to perform functions or duties under these regulations does not diminish the accountability of the head of Government Agency or relieve him or her of responsibilities provided in these regulations.
4. In Reference to Regulation C.9, the Chairman of the Ombudsman Office has delegated the responsibility of authoring Checks to the Ombudsman Compliance with a limit of not more than one thousand United States dollars (US\$1,000.00) while the Chairman is in office. Therefore, checks not more than One Thousand United States Dollars can be signed by the Ombudsman Compliance; however, the Chairman must be informed accordingly in writing about these expenditures.

3.3 Expenditure Authorization

1. Requisitions are raised in writing by Sections/Divisions stating items needed and services to be performed.
2. The Program issuing said request must get initial authorization from its Program Manager.

3. Request for financial transaction must be addressed to the Executive Director or his/her designate which shall be approved based on availability of funds, upon review of the budget line items to ascertain whether request is within budgetary allocation.
4. All purchases shall be done in accordance with the PPC Act.
5. A Purchase Order is prepared by the Procurement Section and approved by the Chairman or his/her designate.
6. Goods should be received in good condition; quantity and prices are checked and verified, and place into the Store Room; and certified by the Store Room Clerk before delivery to the end user. It is important to note that items to the end user shall be issued through request forms.
7. Procurement Unit does a request for payment to Finance Office along with the original copies of all supporting documentation that has been properly authorized.
8. All disbursements shall be made through the issuance of checks that are not petty cash.
9. All payment Vouchers should be pre-numbered.
10. Member of administration reviews and gives approval for check writing. In his/her absence, the Internal Audit assumes this task.
11. Finance section writes check and forward checks along with all supporting documents to the designated signatories.

3.3.1 Document and signature checklist

The below is the list to be checked before payment is made:

1. Approved requisitions
2. Bids/Quotations
3. Procurement Committee/procurement officer Report inclusive of Bids Analysis depending on the ceiling or amount of the goods or service; otherwise, three proforma invoices is required.
4. Signed Contract or Purchase Order
5. Invoices
6. Delivery Order/Note
7. Payment Voucher

The storage and management of check listed document lies with the Executive Director; however, the Comptroller responsibility for the checklist is to ensure:

1. That necessary local adjustments are made to the documents to respond to the needs of the ombudsman's office;
2. That the set of documents are updated at all times; and,
3. That relevant staff are aware and act upon them;

3.3.2 Voucher Slip

The Ombudsman Office standard voucher slip should be used as the front page for all expenditure documentation. In this regard, the following procedures are mandatory:

3.3.2.1 Approved by:

This signature proves that the goods/service was requested and that the goods/service is received as ordered (quality, quantity, price and time) and that the invoice corresponds to the order. This implies that the approving party has to check that all necessary documentations are attached to the voucher.

Furthermore, signature by the approving party also suggests that the expenditure is authorized and can be charged to the relevant program code and budget line as indicated on the voucher slip.

3.3.2.2 Certified by: This signature proves that the Finance staff has checked to ensure:

1. That the signatures are in accordance with the authorization table signature list.
2. That supporting documentation is in line with the **"Document and signature checklist"**.
3. That program code, budget line and amount are correct.
4. That money is available on budget lines specified by individual program.
5. Finance staff may change program code or budget line on the voucher slip if there is an error detected.

3.3.2.3 Preparation of the voucher

The preparation of all vouchers is the responsibility of the Finance Office. The Accountant or a designee within the Finance Office should prepare the voucher which must precede payments.

3.3.1.4 Simple rules governing the assignment of transaction dates:

1. The date on the voucher slip must correspond with the transaction date and shall in all instances be the date when the transaction was initiated and/or consummated.
2. Under no circumstance shall the transaction date be outside of the current accounting period.

3.3.2.4 Filing rules:

1. The archive of the Finance Office must be organized in the order of the funding sources and transaction numbers. Payments made from GOL funds would carry file Number one (1). Donor or partner will be numbered accordingly.
2. A journal form is used as a front page (when applicable) for a reference to the underlying vouchers.
3. As much as possible original documentation has to be attached to the voucher and filed in the Finance Office archive with the corresponding voucher. If it becomes necessary to file some of the documentations in the administrative or logistics archive, there has to be a reference number on the voucher that can be used to easily find this documentation. It is advisable to keep a copy with the voucher.

4 PROGRAM BUDGET MONITORING

4.1 Monthly Budget Monitoring

4.1.1 Finance Office must at all times update on the financial situation of the Office. This includes maintaining:

1. Detailed knowledge of what the current budget for the program is, and how it relates to the program activities.
2. Knowledge of all costs charged to the program.
3. Knowledge of committed and future costs.

4.1.2 Finance Office: For the expenditures booked during operations, it is the responsibility of the Finance Office to:

1. Ensure that all costs charged to a program are according to budget.
2. Ensure that all costs to a program are properly documented, assigned, registered in journal and in the Budget Summary.
3. Participate in monthly financial budget meetings with the relevant Program staff /the Executive Director of Ombudsman. In this meeting, the team will go through the financial situation of the program and decide on future cash needs.
4. Monitor the cost trend of the programs, and take appropriate action if problems are identified, either by alerting the Executive Director or the Chairman.

4.1.3 The Finance Section has a key responsibility to ensure that the Ombudspersons and the relevant staffers are given the accounting information and have the requisite tools for analysis of their activities that are necessary to fill their appropriate roles.

4.2 Budget Revision

In addition to the monthly budget monitoring, Ombudsman Office program budgets shall be reviewed twice a year or as the need may arise in cooperation with the Ombudspersons. The objective is to analyze any possible deviation (i.e. under/overspending) and to make the necessary adjustments at an early stage.

The following shall constitute the basis for budget review:

1. GOL approves less money than applied/requested for.
2. Operational or Project implementation changes may create a need to reallocate funds between budget lines.
3. The budgeted amount is not in accordance with actual cost.

Although the Chairman retains the budget control of the ombudsman's office, everyone involved has a responsibility to recognize a situation that requires a budget revision.

GOL or some donors or partners might establish strict rules about budget revisions, limiting budget lines that are allowed to change, and by how much. Standard forms and procedures for seeking approval for budget changes are also common. Ombudsman's office should strive to adhere to all such rules without exception.

4.3 Internal or external revision

Minor deviations from the budget will normally not lead to a budget revision sent to the donors for approval. However, an internal revision is recommended to maintain budget control. The

relevant staff and Comptroller should, during the process, study the donors' requirements for budget revision. This exercise is done in cooperation with the Executive Director or Chairman to decide appropriate action needed.

5 PROJECT FINANCIAL REPORTING

This section describes all financial transactions that are necessary to be performed and completed in each Project.

5.1 Checklist before Financial Closing of a Project

As the closure date of project is approaching, but before the final financial accounting reports have been made, the Comptroller will ensure that the following five tasks are completed:

1. All booking of costs are registered in the Ombudsman Journal and Accounting System within the project period.
2. All advances given to staff are accounted for.
3. All costs are registered to the correct budget code.
4. Salary payment to the project is completed and discontinued.
5. Analysis of actual costs against budget and necessary reallocation are made to over/under spending of budget lines.

The Comptroller will prepare the financial report when all of the above tasks are completed.

5.1.1 Project Manager

Each Project Manager is responsible for writing the narrative/budget comments in accordance with MOU/Contract and funding requirements for submission to the Executive Director, who must review all narrative and financial reports before submission to the Chairman for submission to the appropriate authority.

5.1.2 Requirements for Financial Reporting

Each funding source has its individual financial reporting requirements. The rules are described in more detail in the GOL financial management regulation or contract(s) for donor funding signed by the ombudsman with the Donor(s).

The financial report from the Comptroller is based on the journal and budget reports. The Comptroller is also responsible for writing comments to the financial report. If funding sources do not have any specific rule(s), and the ombudsman office standard form is used, comments would be provided for interpretation purpose. But it is the responsibility of the Executive Director to make sure that deadline for the reporting to Donors or partners are met.

In the event funding sources request an independent audit report for a particular project, ombudsman office would authorize an external audit to be performed at the expense of the project.

6 BANK AND CASH MANAGEMENT

6.1 Introduction

This chapter contains a description of bank and cash management in ombudsman office, rules for holding of funds, banking principles, cash handling, journal transactions, and cash transfers.

6.2 Funds

All funds held by ombudsman office are per definition provided by GOL or granted by a donor to be used for the benefit of the Liberian people and programs aimed at fighting corruption and promoting accountability in Liberia. The Office of the ombudsman acts as a custodian of these funds, which are “owned” by the Liberian people.

6.2.1 General Rules for Holding of Funds

The Ombudsman office operates in an economic environment that involves risk factors. It is therefore necessary to take precautions and follow guidelines to avoid any possible risk. Below are guidelines for handling all funds, whether cash on hand or in the bank, to avoid the possibility of wrongdoing:

1. The Chairman and Members must authorize and be informed of all Ombudsman Office bank relations in Liberia.
2. To minimize risk exposure, the Ombudsman Office should keep as little cash as possible in the office safe or in other offices.
3. Cash and cashbooks should always be kept in a fireproof safe. See more information in Use of safe later in this chapter.
4. For all practical purposes, transfers of funds should be dealt with through transfers in the banking system (use of cheque etc.). This principle applies to payments to contractors, utility bills, international transfers and other(s). The Office shall primarily seek to handle salaries to employees through direct deposits to their various accounts through a designated local bank.

6.3 Bank Management

6.3.1 General Principles of Banking

1. The Comptroller will at all times keep an updated record of all bank accounts related to the Ombudsman office or its programs, including a list of persons authorized to release payments and withdrawals from each account.
2. The Ombudsman Office shall update its authorized signature list and provide same to the bank whenever there is a need. This confidential list shall be kept in the Ombudsman Office's safe.
3. Special needs for bank accounts may sometimes arise when donors or partners may demand that their funds are placed in separate bank accounts.

6.3.2 Establish Banking Relations

The Ombudsman Office shall establish banking relationship with financial institutions that are duly licensed by the Central Bank of Liberia. All transactions must be negotiable with a mutually rewarding banking relationship.

6.3.3 Delegation of Checks Signing

In reference to Regulation C.9 of the Public Financial Management Act of 2009 on the delegation of duties by Head of Agency or Spending states that:

1. Unless a delegation is expressly prohibited or restricted by an enactment or in instructions, a Head of Agency or Spending Unit may, in writing, delegate authority for the performance of any of his or her functions to a subordinate officer who, having regard to the requirements of the assigned functions is competent and capable.
2. A head of government agency or spending unit may provide for the delegation of his or her duties in the government agency's accounting manual.
3. Delegation of authority to perform functions or duties under these regulations does not diminish the accountability of the head of Government Agency or relieve him or her of responsibilities provided in these regulations.

In Reference to Regulation C.9, the Chairman of the Ombudsman has delegated the responsibility of authoring Checks to the following as per the table below.

Stage	Description								
1	The Ombudsman Office must, as much as practicable, utilize the banking system for financial transactions subject to approval by the Ombudsperson.								
2	<p>In establishing bank accounts, the below shall constitute the classification and composition of authorized signatories.</p> <table border="1"> <thead> <tr> <th>CLASS (A) SIGNATORIES</th><th>CLASS (B) SIGNATORIES</th></tr> </thead> <tbody> <tr> <td>Chairman</td><td>Executive Director</td></tr> <tr> <td>Member Compliance</td><td>Comptroller</td></tr> <tr> <td>Member Enforcement</td><td>Chief Accountant</td></tr> </tbody> </table>	CLASS (A) SIGNATORIES	CLASS (B) SIGNATORIES	Chairman	Executive Director	Member Compliance	Comptroller	Member Enforcement	Chief Accountant
CLASS (A) SIGNATORIES	CLASS (B) SIGNATORIES								
Chairman	Executive Director								
Member Compliance	Comptroller								
Member Enforcement	Chief Accountant								
3	For class A signatories, the Member Enforcement shall only sign in the absence of the Chairman and Member Compliance; whereas the Member Compliance shall only sign in the absence of the Chairman except for checks not more than one thousand United States dollars as designated by Section 3.2.4 of this manual.								
4	For Class B signatories, the Chief Accountant shall only sign if so authorized by the Chairman or in the absence of the Executive Director and the Comptroller; whereas the Comptroller shall only sign in the absence of the Executive Director.								
5	For each authorized check, regardless of the amount, there shall be two (2) signatories as mentioned in stage 2 above, one from each class, to constitute disbursement.								

6.3.4 Handling Banking Problem

Ombudsman office operates in an environment that involves risk. It is therefore prudent to take all necessary precautions to mitigate the risk.

1. If the situation allows for it, transfers should be kept in the banking system, to avoid transportation of cash outside of the bank's premises.
2. The bank may not be able to produce a statement of the accounts on time. Ombudsman Office must keep a proactive attitude towards this at all time.
3. If there is no banking system in a particular locality (ies), a committee of the Executive Director and the Comptroller will recommend to the Ombudspersons how cash management in such a locality should be handled.

6.4 Cash Handling

This section explains how cash should be managed in Ombudsman Office.

6.4.1 Procedure for Handling and Accounting for Petty Cash

1. Petty cash fund is cash kept for the purpose of defraying minor expenditures that need to be made expeditiously.
2. The Ombudsman office shall establish a petty cash (imprest) fund system that caters to the needs of the various Divisions in order to facilitate impromptu and unanticipated low-cost payments.
3. The petty cash fund shall be established at US\$1,000.00 or its Liberia Dollar equivalent. The individual transaction ceiling shall be limited to no higher than US\$99.99.
4. After expending at least 60% of the fund, a petty cash expenditure report must be made for replenishment. This request must be made by the petty cash Custodian, certified by the Comptroller or his/her designee and approved by the Executive Director or the Technical Assistant Program.
5. It is a violation of the petty cash system to break-up expenditure for a single purchase into units lower than US\$ 100 for the sole purpose of avoiding payment in check.
6. The petty cash shall, to the extent practicable, be used solely for non-routine, irregular, and unanticipated expenditures, such as minor repairs, sudden requests for supplies, impromptu entertainment costs and other similar purposes. It is not to be used for anticipated, routine and predictable expenditures which ought to be budgeted for and purchased accordingly.
7. All requests for petty cash shall be made on the petty cash voucher and shall be subject to the same GOL and professional rules of accounting and reporting-rule such as authorization before expenditure, separation of duties or cash handling and reporting, voucher numbering etc. Proforma invoices shall be raised when necessary and practicable and receipts shall be required for ALL petty cash payments.
8. Lending (IOU's – I OWE YOU) from the petty cash fund for any purpose is expressly forbidden. The petty cash fund shall be subject to routine internal audits and spot checks. Request for audit and occasional spot checks must be adhered to at all times by

the petty cash custodian. These sport checks may be made by the Chairman, Internal Auditor or designated staff person.

6.4.2 Segregation of Duties

Ombudsman Office should preferably have an Accountant and Accountant Assistant to ensure segregation of duties. A person who is handling cash should not have the responsibility to record journal transactions in the accounting system and vice versa. This will reduce the risk of irregularities.

6.4.3 Transport of Cash

The safety of the staff members should be given the highest priority. These rules are established for handling cash:

1. Always travel with Ombudsman Office vehicle to carry or bring Ombudsman Office cash from the bank. Bank calls shall be kept confidential.
2. Bank visits should be conducted on an irregular basis.
3. Avoid notifying the bank of a withdrawal before it is take place.

6.4.4 Use of Safe

All cash and cash equivalent on premises of the Ombudsman should be kept in a fire-proof safe. The location of the safe shall be in a locked room or inside the Finance Office, and it should be fixed to the floor or the wall if possible. The Finance Office should not be a shared office due to the presence of the safe.

When accessing the safe:

1. The office or safe room shall be locked to prevent staff from entering when the safe is being opened.
2. The Staff accessing the safe room should ensure that it is not possible to see what is taking place through the doors or windows
3. He/ She should never open the safe in the presence of an unauthorized person.

Only one authorized person should keep the combination to the safe. The key to the safe shall be kept by the Comptroller. If the safe has a code/combination, the code must be changed from time to time.

Funds moving in or out must clearly be recorded in a safe-cash book.

The cash reserves in the safe should be kept at a minimum, normally covering one week's cash needs. Larger sums should not be withdrawn from bank at the end of the week, to minimize cash holdings in the safe during weekends.

6.4.5 Cash Counting

Cash in the safe must be counted, and signed against in the safe-cash book at minimum one time per week.

When counting, cash in the cashbox is counted by its custodian and one additional person, preferably the Comptroller. All cash transactions have to be reconciled at the end of the month, using the cash counting form.

The cashbox should be counted by its keeper every day. A cash count form will be completed and filed for the month-end closing procedure with the Comptroller.

The cash counting form is kept in the binder with all reconciliation information of Ombudsman office. The binder should be kept in a locked filing cabinet.

If there is a disparity in the cash count the custodian is required to resolve the difference and/or request assistance from the Comptroller. Booking cash disparity at month-end is a final resort and should not be done without the prior approval of the Executive Director.

6.4.6 How to Handle Irregularities

If cash or cash equivalent cannot be accounted for, the Comptroller must be informed immediately. A detailed explanation of the situation should be given in writing by the custodian of cash or cash equivalent. This report should form the basis for the appropriate corrections or recommendations.

If there is any suspicion of theft, a report is required.

6.5 Keeping a Journal Record for Transactions

This section describes all aspects of the journal and accounting system used in the Ombudsman Office.

6.5.1 Journal

A journal is used to keep track of all cash and checks received and expended for a given program. Posting to the journal emanates from:

1. Vouchers (with supporting documentation) for the same transactions
2. Cash (preferably kept in a cashbox, safe or in a local bank account)

Journal record can be established according to needs.

6.5.2 Responsibility of the Accountant that Handles Ombudsman Office Journal

The Accountant is personally responsible for the journal contents. Anyone responsible for journal transactions must be informed about all procedures relating to it. All deviations must be the responsibility of the journal custodian or holder.

6.5.3 Operating a Journal

Every transaction must be posted to the journal. Journal entry should be completed every day, to avoid backlog and ensure proper documentation and accuracy.

Follow these steps to ensure a proper operation of Ombudsman Office Journal:

Stage	Description
1	<p>The Accountant responsible to manage the journal fills in a row for each voucher in the journal record form. All documentation belonging to the individual voucher row is attached in a binder, stapled together, with the journal row number clearly indicated on the first page of the documentation.</p> <p>All voucher documentation must be signed by the person(s) authorizing the release of funds.</p>
2	<p>The Accountant must transfer the journal record form and accompanying voucher documentation to the Comptroller.</p> <p>This should happen on dates designated by the Comptroller, but as a minimum at the end of every month; preferably, the 1st day of the new month.</p>
3	<p>The Comptroller at Ombudsman office and the Accountant must verify the proper operation of the journal and transaction bookings by counting the cash in the cashbox at the end of every month and reconciling with the Accountant the movements of check payments at the local bank accounts.</p>

6.5.4 Handing over a Journal or Closing it

The constant need to adjust who should manage the bookings of transactions into the journal, because of travels, holidays, people leaving their positions, etc., makes it imperative to have strict routines at handover.

The following steps must be completed to hand a journal over from one person to another, or to close Ombudsman Office Journal for a person (when he/she leaves Ombudsman Office):

Step	Action
1	<p>The following must, well in advance, be submitted to the Comptroller or a person designated to do this:</p> <ol style="list-style-type: none"> Journal record form, properly updated with the latest transactions; and, Any cash left in the cashbox or documentation in what bank account the funds are deposited.
2	<p>The cash in the cashbox must be counted in the presence of the custodian and another person, and the necessary cashbox counting forms must be filled and signed.</p>
3	<p>Any deviations between registered transactions and actual amounts in the cashbox must be explained and reconciled.</p>

7 GENERAL OMBUDSMAN OFFICE ACCOUNTING PROCEDURES

7.1 Introduction

This chapter contains a description of accounting procedures in the Ombudsman Office.

7.2 The Reconciliation Sheet (RS)

It is very important to monitor the Ombudsman Office bank reconciliation and cash accounts on a monthly basis. The objective of the reconciliation is to ensure that a strict control of all charges against the budget is maintained and to serve as an internal control mechanism to ensure that cash and bank balances tie in properly. The standard Ombudsman Office Reconciliation Sheet/Report (RS) must be used for this purpose:

1. The Accountant is responsible for producing the reconciliation on a monthly basis as a part of the month-end routines and filing it in a binder together with cash count and bank statements.
2. The Comptroller is responsible for the final review/attestation of the reconciliation done by the Accountant.
3. **The Executive Director** should control and sign the hard copy of the RS.

7.2.1 Bank/cash accounts

When reconciling the bank and cash accounts, it must be ensured that the bookings in the journal are in accordance with the cash count and bank statements. If there is a difference, it must be explained. Normally, the difference could be due to payments being done late in the month and not recorded either in journal or at the bank. A copy of the bank statements and cash count form must be filed together with the RS.

7.2.2 Accounts for advance/outstanding payments

Examples of advances and outstanding payments could be deposits related to rent of premises, unpaid costs to suppliers, cash advances to staff members, unpaid taxes or outstanding payments from GOL/Donors etc. The bookings on the advance/outstanding payments accounts must be explained when preparing the reconciliation form. Old outstanding items must be followed up closely to ensure that these issues are clarified at some point. These bookings must be kept at an absolute minimum.

7.2.3 How to Handle Cash Advances Paid to Ombudsman Office Staff

1. Advances paid to Ombudsman Office staff can be divided into two groups, small cash advances for the purchase of goods that are accounted for within the same day or a short period of time, and larger advances taken out in the field for various purchases, payments to volunteers, travel, etc. If the use of advances is extensive, establishing a journal can be an alternative and must be managed by a professional accountant. Travelling allowances for staff of the Ombudsman Office shall be handled as per the MFDP Regulations on domestic and foreign travels.

2. For small cash advances, the signed cash advance form is kept in the cashbox (or in a separate advance folder) as a security until the advance is settled. If the cash advance is not accounted for by the month's end, it should be registered on the monthly payroll as a deduction against the salary of the recipient who failed to clear said advance through liquidation of the advance.
3. All advances must be registered on a cash advance form and be signed by the receiver, the person paying out the advance and the person certifying/approving (Comptroller, Program Manager, Executive Director, and the Chairman if the advance is more than US\$1,000 or its equivalent).
4. To facilitate the reconciliation of advances the following rules apply:
 - a) The form should be correctly completed with program code, budget code, name, and recipient, certified by Finance and approving signatures.
 - b) The advance should not be forwarded to a third party or requested on behalf of a third party.
 - c) The advance should be spent for one program only to avoid mix-up when accounting for an advance. If necessary, two program advances should be taken.
 - d) No new advance should be issued before the settlement of the previous advance. If there is an exception, it must be permitted by authorized personnel.
 - e) The advance should be accounted for by the receiver within the specified period indicated on the cash advance form, through liquidation of the advance. This should be preferably within two (2) weeks.

7.3 Months- End Routines

This section outlines the month-end routines related to the closure of the accounting period.

7.3.1 Before Closing the Period

The following checks must be completed in Ombudsman Finance Office before closing the accounting period - **the Comptroller** will make sure that:

1. Data is received from the accountant by the First day of every month.
2. All costs are reviewed together with the accountant.
3. All costs for the period are verified with supporting documents.
4. All bank accounts are reconciled with their respective bank statements.
5. All cash accounts are reconciled with their respective cash count sheets.
6. Advances that are overdue are settled.
7. Any necessary corrections of wrong entries are made.

7.4 Year-End Routines

7.4.1 Before Closing the Financial Year

Closing the financial year is an important task which needs a lot of preparations. There are several tasks that must be completed. Before closing the financial year, **the Comptroller** will make sure that:

1. All accounts including bank account, cash and advances are reconciled.
2. All programs must have correct transactions and show a positive operating result or zero balance.

7.4.2 Carry Forward of Previous Year Balances

In accordance with Section 27 of the Public Financial Management Act 2009, and regulation B. 26 (1) and (2) which states that “at the close of the fiscal year, funds released to a government agency which have not been spent shall be the balance of appropriation and the head of government agency shall submit a statement of undischarged commitments, within 15 working days after the end of the fiscal year to the Minister and any unpaid balances on commitments will also lapse at the end of the year, unless goods and services have already been delivered, in which case, settlement must be made within 90 days of the end of the fiscal year.” No uncommitted funds at the end of the fiscal year should be used for any purpose, except for donors which shall be used as per donor regulations.

8 AUDIT

8.1 Introduction

Pursuant to Part XII: Scope of Authority of the Office of Ombudsman, Section 12.3 and 12.4 of the Code of Conduct, which chapter describes the functions and requirements of the Ombudsman Office to work with other agencies, and to hire other staff as may be necessary and proper for the functioning of the Office, the audit section and the relations with auditors should be maintained by Ombudsman Office. The Audit Section shall be staffed by professionals with accounting, auditing and other financial experts. The Chairman or his designate shall have oversight responsibility of the Internal Audit section.

8.2 Ombudsman office Audit Work

8.2.1 General Principles

All economic activities in the Ombudsman office are to be audited, without exception:

1. Funds from GOL, public donors (e.g. governments, the UN, EU, etc.).
2. Funds from NGOs, private persons, and local businesses.
3. The financial reporting system and the accounts of the Ombudsman office are audited at the end of every financial year.

8.2.2 Internal Audit

1. The Internal Auditor must have access to all documents necessary to implement his/her duties.
2. The Internal Auditor shall advise management through the Chairman or his designee by routine and special audit reports as may be necessary for management to make prudent decisions in managing resources of the Ombudsman office.
3. If there are unforeseen reasons why said recommendations cannot be implemented, same must be communicated to the Ombudsperson and alternatives explored to have the outstanding issue(s) resolved. Recommendations made by the Internal Auditor that are acceptable should be implemented expediently.
4. Internal auditor shall review the draft of all financial reports and advise accordingly before the reports are finalized

8.2.3 Role of the External Auditor in Ombudsman office

The External Auditor in the Ombudsman Office shall carry out the annual audit in compliance with International Audit standards and the Ombudsman Office Financial Handbook.

The Ombudsman Office External Auditor will:

1. Evaluate that Ombudsman Office operations are in compliance with national laws and regulations.
2. Evaluate and comment upon internal financial controls.
3. Perform substantive testing of transactions, employee benefits, etc.
4. Test the financial and accounting systems.
5. Test inventory record of Ombudsman Office property.
6. Confirm Ombudsman office expenses on each program for the financial year.
7. Confirm the income, on each program for the financial year.

8.2.4 Choice of Auditors in Ombudsman Office

The Ombudsman Office External Auditor is the supreme auditing house of the Republic of Liberia. In this case, it is the General Auditing Commission. However, Section 12.3 and 12.4 of the Code of Conduct describes the functions and requirements of the Ombudsman Office to work with other agencies, and to hire other staff as may be necessary and proper for the functioning of the Office, the Ombudsman Office without prejudice to the right and work of the General Auditing Commission, may also commission an audit through an independent audit firm.

8.2.3 Training and Use of the Handbook

To make the handbook user-friendly and practical, all staff of the Ombudsman Office is required to have a working knowledge of the financial manual to enable an easier application of procedures by units. In this regard, the Comptroller or his/her designate is to ensure that there is regular training and awareness of the procedures of the handbook.

8.2.4 Review and Amendment

To make this handbook relevant and useful for audit purposes, the Ombudsman Office and donors or partners, there may be future updates based on input from users or changes in GOL and International financial regulations. All Ombudsman Office staff members are strongly encouraged to provide their inputs for further improvements of this handbook, through the Finance Office and onward to the Executive Director of the Ombudsman and the Chairman.



Annexes

Annex 1 Comptroller's Operational checklist

Comptroller will check:

1. Access routines to safes and cashboxes.
2. Procedures for keeping cash amounts.
3. Backup procedures for absences, missions and sick leave.
4. That all bank accounts are known by the Commissioners
5. That banking relations follow Ombudsman's office regulations.
6. All cashbox and transaction registrations are controlled towards actual cash holdings and cash counts throughout the year.
7. Bank accounts are reconciled towards statements.
8. All advance records on employees are reconciled.
9. All travel advance records are reconciled.
10. Advances to contractors are reconciled.

On a random sample of transactions, comptroller will check:

1. Physical documentation
2. Transaction description
3. Concurrence registration/actual transaction
4. Program charging
5. Signatures
6. Budget line used

Personnel and supplier issues:

1. That all contracts are correctly registered and documented.
2. Those terms of contract are comparable to local regulations.
3. That salaries are charged to the correct program
4. That salary is calculated correctly, and advances are deducted before payment is made.
5. That personnel sign off for received payments where paid in cash.

Budget issues:

- i. That all budgets have been registered on Ombudsman office budget summary.

Accounting System issues:

1. That all transaction data are backed up according to procedures.
2. That the backup copy is kept safe away from the office

Annex 2 GOL Budget Guidelines

Annex 3 Voucher Slip

Annex 4 GOL Budget Codes

Annex 5 Example of Program Budget Summary

Annex 6 Ombudsman Office Official Requisition Form

Annex 7 Bank Signatory List

Annex 8 Letters for Opening a Bank Account

Annex 9 Cash Count Form

Annex 10 Cash Advance Request Form

Annex 11 Staff Salary Advance

Annex 12 Ombudsman Office Standard Time Sheet

Annex 13 Annual Audit document list

