

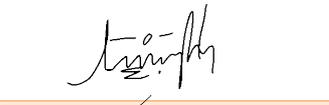


FINANCIAL MANAGEMENT MANUAL

Issue Date	Issue No	Obsolete/Current/Archived	Reason/Notes
	001	Current	Reviewed and approved

REVIEWERS & APPROVALS

This document has been reviewed and approved by the undersigned.

Name	Position	Signature	Date
Prof E. Gyimah-Boadi	Board Chair		12/09/2022
Dr. Joseph Asunka	Chief Executive Officer		12/09/2022
Mr. Felix Biga	Chief Operating Officer		12/09/2022
Mr. Saeed Salahudeen	Finance Manager		12/09/2022

OWNERSHIP/CUSTODIAN OF THE POLICY

This policy document is vested in the Chief Operating Officer and the Finance Manager, who have overall responsibility for its implementation in line with Afrobarometer’s (AB’s) legal and ethical obligations, for monitoring its effectiveness, and for dealing with queries with regard to its interpretation.

Supervisors at all levels are responsible for ensuring their direct reports are made aware of the policy and adequately trained on its application.

This policy shall be subject to review every year or as required to keep it up to date with changes to relevant regulations or best practices. All suggestions for review and amendment shall be forwarded to the Chief Operating Officer and/or the Finance Manager for review, including obtaining Management/Board approvals of the amended policy.

DISTRIBUTION LIST

A current version of this document is available to staff on the Google drive labeled “Policies” and on the AB website.

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ABBREVIATIONS

AB	Afrobarometer
CDD-Ghana	Ghana Center for Democratic Development
CMT	Central Management Team
BoD	Board of Directors
CPs	Core Partners
FMM	Financial Management Manual
IDS	Institute for Development Studies, University of Nairobi
IJR	Institute for Justice and Reconciliation
MSU	Michigan State University
NED	National Endowment for Democracy
NPs	National Partners
OM	Operations Manager
SAT	Senior Advisory Team
SU	Support Units
TOR	Terms of Reference
UCT	University of Cape Town

PART 1 - BACKGROUND

Introduction and Background

Afrobarometer (AB) conducts a comparative series of public opinion surveys on democracy, governance, economics, social development, and civil society in Africa. It was launched in 1999 with the aim of “letting the people have a say” on issues of democracy, governance, and development. Over the years, the project has built a pan-African network of social science researchers and civic activists and interviewed more than 350,000 Africans in 39 countries, who together represent more than four-fifths of the continent’s population. The results of this research have been widely disseminated to policy actors and the mass media through a variety of communication platforms, including hundreds of public dissemination events, hundreds of Afrobarometer publications, a busy website, and an active social media presence. Afrobarometer findings have been widely discussed in public, cited frequently in the media, and debated in parliamentary hearings and cabinet meetings. They have helped to make public voice an increasingly important pillar of democracy building and good governance on the continent.

Transition to new legal entity:

In January 2020, AB became a legal entity with full capacity to carry on or undertake any business or activity, do any act, or enter into any transaction without going through CDD-Ghana. Project expenditure is accounted for using a computerised accounting system. The common currency for budgets, forecasts, capturing expenses, and reporting will be the U.S. dollar (\$) unless a donor specifically requires that budgeting and reporting be done in a different currency.

AB Network Units: *see Organisational Structure (Appendix 10) for details*

The current network structure comprises:

1. AB Secretariat
2. Core Partners -
 - a. University of Nairobi - Institute of Development Studies (UON-IDS)
 - b. Institute for Justice and Reconciliation (IJR)
 - c. Ghana Center for Democratic Development (CDD-Ghana)
3. Support Units - University of Cape Town (UCT)
- Michigan State University (MSU)
4. National Partners - For a list of current National Partners, see <http://afrobarometer.org/our-network/national-partners>

Purpose and Structure of the Financial Management Manual

The main coverage of this Financial Management Manual (FMM) includes financial policies and procedures that are applicable to all of the Afrobarometer network – Secretariat, Core Partners, Support Units, and National Partners – as well as to consultants and collaborators. The FMM seeks to provide a one-stop shop of all financial management and accounting policies that govern the entire operations of the network. This manual establishes the orderly procedure for the authorisation and payment for Afrobarometer business. Where reference is made in this FMM to other related policies and procedures that have already been developed, such as the Procurement Manual, then such policy is drawn into the FMM. The FMM includes the appendices and other attachments mentioned in this document.

Objectives of the FMM

- a) To provide both existing and new staff with guidance as to how they are to conduct the financial operations of AB, including but not limited to: recording all financial transactions, monitoring and controlling expenditures, ensuring timely and accurate financial and management reporting, and satisfying statutory requirements;
- b) To describe the controls that have to be put in place to ensure that the assets and employees of AB are properly safeguarded;
- c) To ensure that the operational and business processes of AB are adequately described to ensure continuity of operations is possible when personnel responsible for particular tasks are changed or are unavailable for work;
- d) To ensure that the financial policies and procedures of AB are applied consistently in managing AB's resources;
- e) To provide a reference tool for auditors, consultants, and other stakeholders who wish to understand and evaluate AB's financial controls;
- f) To consolidate the gains realised and investments made in the past by reinforcing and deepening institutional structures and procedures;
- g) To document the policies and procedures governing AB's and its partner institutions' financial practices and provide management teams with guidelines and directions in relation to accounting, record keeping, and reporting in a consistent and uniform manner, thus providing an orderly system for managing and recording all income and expenditures of Afrobarometer; and
- h) To provide templates and tools for all financial management systems in a series of financial policies and procedures that guide operations and lay out how AB uses and manages its money. The FMM brings all of these together in one document and helps to establish financial controls within the organisation that ensure accuracy, timeliness, and completeness of financial data.

The manual is generally used by finance staff, but it can also act as a reference for board members, managers, and other staff.

Application and Interpretation

The financial policies and procedures in this FMM are issued with the authority and approval of the Board of Directors (BoD) of AB and shall therefore apply to all employees and network members of AB and shall be interpreted and administered by the BoD or its authorised agents. The policies and procedures should reflect effective and efficient internal control and accounting practices that leave no doubt that AB financial resources are managed adequately in the furtherance of the network's objectives.

Non-Compliance

Compliance with the policies and procedures contained in this FMM is mandatory for all network members, with effect from the date of the current version. Any non-compliance with this FMM shall be dealt with in accordance with the measures laid out in AB's Ways of Working (Wow) document.

Changes and Version Control

- a) Given that the operations of AB may change to reflect the way it interacts with a changing environment, sections of this FMM will have to be periodically updated in order to ensure that it remains relevant. It is the responsibility of all users to ensure that the policies and procedures in the FMM correctly describe their operations and to ensure that adequate controls are in place.

- b) The relevant staff who have a responsibility to coordinate the updating of existing procedures and addition of new procedures to the FMM have been identified in the responsibility matrix. All changes to this FMM shall be carried out in line with the procedures laid out in the responsibility matrix.
- c) The FMM shall be a dynamic document, and all members of staff and management of AB and its network partners who are responsible for its conduct and financial processes shall ensure that the processes are adequately documented in the FMM.
- d) The Board, Central Management Team (CMT) staff of AB, and its network partners shall refer to the FMM when conducting transactions that are likely to have financial implications for AB.

Responsibility Matrix

Task Description	Board/CMT	CEO / COO	FM
Overall responsibility to oversee preparation of FMM	X		
Approval of FMM and policy amendments	X	X	
Preparation and annual review of FMM			X

PART 2 - POLICIES AND PROCEDURES

Donor funds

Project activities are funded by a mix of funds from core donors and supplemental donors.

Core Donors - A donor is classified as core if

- a) Donor signs on for a phase (multiple years)
- b) Donor funds all categories of expenses
- c) Donor funding is more than \$0.5M

Supplemental Donors – A donor is classified as supplemental if

- a) Donor pays for a single country survey
- b) Donor pays for a module in the questionnaire
- c) Donor provides funding with limitations on categories of expenditure to be funded

Donor funds are managed by the Afrobarometer Secretariat in Accra, at the below address:

No. 95 Nortei Ababio Loop,
North Airport Residential Area, Accra, Ghana
(in the same premises as CDD-Ghana).

Consolidated Fund

At the commencement of Afrobarometer Round 4 in 2008, the then-Executive Committee made a proposal, which was accepted by the AB network's several donors, to pool their respective contributions into a single Afrobarometer Consolidated Fund. The Consolidated Fund is managed by the Secretariat in Accra, Ghana.

Purpose:

- a) To ensure that cash-flow problems were minimised and project operations could run smoothly, even as donors disbursed their contributions at different times;
- b) To enable the Secretariat to produce a common financial report on funds received and not on individual contributions. This also allows for a single audit of the project on a yearly basis, as opposed to multiple donor-specific audits at the request of various donors. In addition, as the AB moved much of the management burden from Michigan State University (MSU) to CDD-Ghana at the commencement of Round 4, and as the network both expanded its scope to new countries and welcomed new donors, a consolidated funding approach was considered instrumental for keeping the overall project management burdens at a reasonable level.

Bank accounts

Afrobarometer has four accounts with Standard Chartered Bank Ghana Limited and four accounts with Stanbic Bank Ghana Limited, comprising six US dollar (6) accounts and two Ghana Cedi accounts.

The bank addresses are:

Standard Chartered Bank Ghana Limited,
Head Office, 87 Independence Avenue Ridge, Accra, Ghana

Stanbic Bank Ghana Limited
Head Office, Stanbic Heights, 215 South Liberation Link, Airport City,
P. O. Box CT 2344, Cantonments, Accra, Ghana.

USD FCA Account (xxx7401) – This is a Consolidated Fund account. Donors who agree to contribute to the Afrobarometer Consolidated Fund deposit funds into this account. The account may be credited with transfers/cheques in foreign currency from abroad or transfers from other FCAs. *The account could be debited for payments, transfers to other foreign accounts, and purchases of external currencies.* It does not accept cash deposits over the counter.

USD FCA Account (XXX7400) – This is a stand-alone US dollar (\$) account for the Netherlands Embassy, which prefers not to contribute to the Consolidated Fund. The account may be credited with transfers/cheques in foreign currency from abroad or transfers from other FCAs. The account could be debited for payments, transfers to other foreign accounts, and purchases of external currencies. It does not accept cash deposits over the counter.

USD FCA Account (XXX2660) – This is a stand-alone US dollar (\$) account for Mastercard Foundation (MCF), which prefers not to contribute to the Consolidated Fund. The account may be credited with transfers/cheques in foreign currency from abroad or transfers from other FCAs. The account could be debited for payments, transfers to other foreign accounts, and purchases of external currencies. It does not accept cash deposits over the counter.

USD FEA Accounts – These are current accounts opened with foreign currency funds that are locally generated. These accounts do not attract interest irrespective of the balance. Two such accounts are maintained, one with Standard Chartered Bank and the other with Stanbic Bank Ghana Limited.

Cedi Accounts – These are used to cover expenses incurred in the local currency in Ghana (cedi), such as travel expenses, petty cash, workshop expenses, etc. Two such accounts are maintained, one with Standard Chartered Bank and the other with Stanbic Bank Ghana Limited.

Signatories to Cheques, Electronic Payments, and Other Documents

Bank signatories shall be designated by AB, subject to ratification by the AB Board. The opening of a bank account should not be taken as an authority to operate an overdraft, and if this is intended, specific (head office) management meeting or controlling authority approval should be obtained, the amount being specified. The controlling authority shall be the CMT on behalf of the board of AB. In arranging an overdraft, care should be taken to ensure that the borrowing is within the scope of AB's constitution.

Operating Bank Accounts

Bank accounts may only be opened and closed with the approval of the AB board. Normally the bankers will require copies of resolutions under which they have been appointed, and resolutions relating to the appointment and removal of signatories. These matters should always be recorded in the minutes of the AB board (or partner institution's board meetings) even if they are not required by the bank. Signatories to the account must sign off on paperwork to the bank requesting account closure. There should be two signatories for all cheques, preferably having dissimilar occupations.

Bank accounts should be reconciled monthly by the Finance Officer and reviewed and approved by the Finance Manager (FM). Where this is not practicable, reconciliations prepared by the cashier should be signed by a responsible official and retained as a permanent record. Cheque books must be kept in safe custody, with adequate controls maintained for cash and cheque receipts. Only specific staff (Finance Officer/Finance Manager) should be authorised to receive cash and cheques. A register of cash receipts must be maintained and their issue and use strictly controlled; all receipts should be banked intact.

All receipts should be serially numbered, and strict control should be exercised over their storage and issue. The original and all copies of canceled receipts must be retained, and no receipts should be issued that have in any way been altered. Separate paying-in slips should be used for cash and cheques, and receipts should be banked intact, daily or more frequently if the circumstances warrant. Paying-in slips should be prepared in duplicate (without alteration) and should itemise individual cheques, noting the amount, the name of the payer, and the cheque number. Bank paying slips should be periodically verified.

Payment releases using online banking should follow the same process as the cheque payment process. Cash payments are normally made from a petty cash float. Strict control must be exercised over all vouchers and documents submitted in support of claims for cash reimbursements.

Petty Cash

A petty cash float of GHS 20,000 and US\$10,000.00 is maintained for Secretariat petty purchases. Petty cash funds (float) should be predetermined and kept at a reasonable level, which will vary by country. The COO or FM will approve the level of petty cash to be kept at the Secretariat. The FM (or account officer of the partner institution) will determine and authorise the size of each petty cash float and cash disbursements (payments) threshold by transaction for each partner institution. The following shall also apply to petty cash:

1. Individual disbursements should not exceed a set figure unless countersigned by a designated official.
2. Petty cash must be properly secured in a fireproof safe with access limited to authorized personnel.
3. Petty cash expenses must be paid out only if supported by adequate documentation (complete petty cash voucher, authorisation stamp, and/or signature).
4. Cash records should be kept up to date, and cash floats should be regularly checked; control is assisted by occasional independent spot checks.
5. Signature of payees on petty cash vouchers should be obtained when money is paid out.
6. Petty cash must be checked and reconciled at monthly intervals or when the cash float is depleted and requires replenishing. Two people must be present, and the cash balance must be agreed to the records. A senior financial official must approve the reconciliation.
7. Petty cash shall not be used for staff loans, nor for cashing of personal cheques of staff members.
8. No "IOUs" shall be tolerated.
9. Cash payments must be recorded in the cash book as and when made.

Cheque and Online Payments

All payments, whether by cheque or online release, must follow adequate internal approvals and be authorised by the spending functional director or the partner institution director. A full list of persons authorised to approve expenditures and details of any restrictions to such authority must be provided to all signatories. In addition, signatories should be supplied with a list of their co-signatories and notified of any limitations of their own authorities. When practicable, signatories should not be responsible for the authorisation of payments or for the recording thereof. Signatories should satisfy themselves that all payment requests are supported by relevant documentation that clearly indicates that laid-down internal control procedures have been completed and payment

authorised. To avoid duplicate payments, signatories should ensure that the relevant documentation is suitably canceled.

Stale Cheques

Cheques that are issued by Afrobarometer and have not been cashed by the beneficiaries, and remain uncashed for more than six months, are deemed expired. AB banks will not honour any cheques that are more than six months old. The Finance Manager will periodically review the bank reconciliation statements of Afrobarometer, and where there are stale cheques, will cause their reversal and make efforts to contact the concerned vendors for redress.

Prohibition of Undated and Blank Cheques

No blank cheques may be signed. Nor should cheques signed not be dated. Undated and blank cheques are prohibited.

Payment Procedure

After satisfying that all approvals for any expenditure have been met, the project accountant or any processing officer shall:

1. Raise a payment voucher on which shall be recorded the following:
 - a) Date
 - b) Payment voucher number
 - c) Name of beneficiary
 - d) Amount being paid, including details of taxes withheld
 - e) Narration of the expenditure
 - f) Account code to charge the expense to
 - g) Initials or signature of person preparing the payment voucher
 - h) Initials or signature of person approving the payment voucher
 - i) Initials or signature of the person receiving the payment/cheque
2. Verify mathematical accuracy of the amounts and link them to the supporting invoices/agreements
3. Write cheques or raise online payment request
4. Attach all supporting documents such as invoices, approvals, agreements, and procurement process documents such as comparative quotes, purchase orders, and award letters.
5. Signatories sign the cheques or release payments online after satisfying themselves that the payments are valid.

Statutory Payments

All statutory payments must be made on the deadline dates of each month. Failure to adhere to this deadline may attract penalties from the relevant authorities, and such penalties are not acceptable as operating expenses to any donors.

Budget, Forecasts, Work Plans, and Partner Agreements

Annual budgets, rolling forecasts, and work plans are prepared and coordinated by the Secretariat with input from all partner institutions and budget management centers (Secretariat, Survey Unit,

Capacity Building Unit, Analysis Unit, and Communications Unit), and approved by the board and by the CMT respectively.

Currency of all budgets, forecasts, and agreements shall be in US Dollar (\$). The **Afrobarometer Budgeting Guidelines and Framework** document must be referred to for the operationalisation of the budgeting and planning processes within the network.

Budget

The annual network budget for AB should be finalised no later than December 31 of every year.

Forecasts

Quarterly forecasts should be finalised no later than the third week of the first month after the quarter ends.

Core Partner and Support Unit Agreements

At the beginning of each round of surveys, the Secretariat will finalise an agreement with each CP and SU with a scope of work/TOR and payment schedule based on the final budget. Changes to the SOW/TOR or to the agreement amount will be covered by an amendment to the initial agreement. All CP/SU agreements shall be in the form of sub-grants in conformity with the Sida grant conditions. National Partners/National Investigators' budget must be presented in the template developed for that purpose and included in this guide under Appendix 11. Each partner is required to submit quarterly financial reports. A Word document elaborating on main activities should accompany the financial report. Where necessary, significant accounting policies followed (i.e. for depreciation, interest income, contract services, indirect cost rate, handling of surplus or over-expenditure, etc.,) should be referenced and documented as needed.

National Partner Contracts

NP contracts shall be fixed-priced-fixed-period for each round of surveys, with clearly spelt out deliverables and a schedule of payments tied to those deliverables. In the event that a Core Partner is unable to contract a National Partner for any reason, the Secretariat will contract the

NP on behalf of the CP. The currency of the contract will be US dollar (\$).

Financial Management Procedures

The FMM forms a blueprint to guide the AB in its duty to provide for adequate internal controls over its financial resources and to facilitate accountability. These policies also lay the foundation upon which financial regulations and procedures are to be formulated. It shall be the duty of each partner institution to ensure that these policies are strictly adhered to in their financial transactions.

Although financial management tools may vary by country based on local accounting regulations and organisation structure, each partner must establish a reliable internal control system to ensure compliance with the policies herein included.

Accounting Basis and Policy

Basis of Preparation

Financial statements shall be prepared in accordance with International Public Sector Accounting Standards (IPSAS) and under the historical cost convention except where otherwise stated in the accounting policies below. The financial statements shall be presented in U.S. dollars (US\$), rounded to the nearest whole number, unless otherwise stated. In the absence of an International Public Sector Accounting Standard that specifically applies to a transaction, other event, or condition,

management will use its judgment in developing and applying an accounting policy that results in information that is relevant to the decision-making needs of users so that the financial statements:

- i. Represent faithfully the financial position, financial performance, and cash flows of the entity;
- ii. Reflect the economic substance of transactions, other events, and conditions and not merely the legal form;
 - a) are neutral, i.e. free from bias
 - b) are prudent; and
 - c) are complete in all material respects

Expenditure Approval

All approvals must be documented and added to accounting paperwork for coding. Approval must come from the appropriate functional director or partner director. All expenditure must be in the budget approved for the year by the board of directors and reflected in the relevant partner agreement, or amendments thereto. There must be evidence of an appropriate level of control, either through a documented procurement process or other such expenditure authorisation process, to show that the expenditure is valid, to demonstrate value for money, and to ensure that evidentiary documents are kept in form and place to preserve them for future review and audit. The following standards must apply:

- a. The internal control system must ensure that on receipt, invoices are recorded or filed in such a way as to preclude their loss and to provide ease of location for reference prior to approval. The system adopted will vary by country according to the volume of invoices and degree of computerisation, but may involve their being sequentially numbered and entered in an invoice register or/and ledger. Invoices will normally be grid-stamped in order to record the checking of calculations, the verification with goods and services documentation or supplier statement, the allocation of expenditure, and the approval of payment.
- b. The persons responsible for approving invoices should not be responsible for receiving the goods and services.
- c. After approval of payment, invoices may be posted to the general ledger, the invoices being kept in supplier order (and within this, the order in which the goods or services were received) prior to payment; alternatively, invoices may be kept in supplier order and paid periodically by use of payment schedules. Posting into the general ledger may be made direct from invoices.
- d. Management should periodically check the general ledger to confirm the agreement with the control and ensure cheques are evidenced by the official concerned signing and dating.

Chart of Accounts and Coding

The Finance Manager will maintain the chart of accounts (COA) with periodic review by the COO. The COA may be reviewed if there are grounds for it and shall be signed off by the COO.

Reconciliation of Bank Statements, Cash Book, and General Ledgers

1. Ensure cash book balances are reconciled to general ledger control accounts on a monthly basis or are included in monthly trial balances that are balanced.
2. Reconcile cash book balance to ledger accounts on a monthly basis.
3. Ensure bank reconciliation statements are prepared on a monthly basis.
4. Ensure cash book adjustments are reviewed by a responsible official before processing.

5. Review reconciliation to ledger accounts and investigate unusual reconciling items.
6. Review bank statement reconciliations and investigate unusual reconciling items.
7. Ensure reconciliations are prepared by a schedule officer and approved by an appropriate supervisor.
8. Record adjustments in a journal form that is sequentially numbered.
9. Check journal entries to ensure that they balance before and after processing.
10. Perform checks that all recorded entries are processed each period.
11. Review journal entries before processing.
12. Check journal entries against underlying documents and ensure that they balance.
13. Journal entries should be prepared by persons with the requisite degree of independence.

Reporting

A financial report should be prepared on a quarterly basis to allow proper monitoring of project funds. The objectives are to ensure that:

- a) There is an effective mechanism for timely and reliable reporting to all stakeholders of AB;
- b) The financial reports comply with the applicable regulatory framework such as the IPSAS and relevant statutes; and
- c) The Board is furnished with timely financial information to enhance decision making.

The annual financial reporting period for AB shall be from 1 January to 31 December of the calendar year. The financial statements shall be extracted from the accounting records or books of account of AB, and from such other sources as may be necessary. The Finance Manager and the staff in the Finance Department shall ensure that all financial transactions are properly coded and recorded in the accounting system to ensure accuracy in reporting. All transactions of AB shall be recorded in the books of account using the approved chart of accounts in the accounting system. Periodic performance management reports (financial and non-financial) will be prepared and produced to guide management decisions.

CP & SU Reporting

Each CP and SU will present its financial report quarterly in the format agreed each quarter to show the actual expenditure during the quarter versus the budget approved and the fund balance. Subsequent disbursements will be made only after receipt of the financial reporting pack for the quarter.

Annual Financial Reports

At the end of each year, and not later than three months after the year end, the COO through the Accounts Manager shall prepare annual financial statements, which shall be presented for external audit. These shall include:

- a) Statement of comprehensive income;
- b) Statement of financial position
- c) Cash flow statement;
- d) Statement of changes in equity
- e) Accompanying notes to the financial statements; and
- f) Narrative reports covering all the activities funded during the year.

AB Travel

Performance of AB official business will necessitate periodic travel by AB officials/employees beyond their offices or locations of normal work activities as well as frequent travel by Core and National Partners to other partner countries for the purposes of providing technical assistance, to collaborate on production of publications, or to attend conferences or meetings.

Because AB represents many different institutions with many different policies, it is necessary to have a single project policy concerning the payment of travel expenses that are covered out of AB-generated donor funds. AB shall pay for reasonable, essential travel expenses (flights, hotel, ground transportation, per diem) that directly and logically relate to the conduct of AB business. AB travellers shall exercise prudent judgment and show proper discretion for accountable and economical use of AB funds.

Expenses shall be documented as required and shall leave no reasonable question that such expenditures did, in fact, relate to and were necessary for conducting AB business.

The per diem rate for all AB-related travel is a flat rate of **US \$75/day for all**. Note that individual partner institutions are free to pay their staff higher rates than those specified here, but the resources for the additional payments must come from other funding sources, not AB grants.

This rate does not apply to attendance at AB workshops, where lodging is prearranged for all participants and the host provides for meals. They also do not apply to AB fellowships and other special study grants, for which per diems are determined on a case-by-case basis depending on the source of funds, actual expenses involved, length of stay, etc.

AB staff are required to produce mission reports after travel and submit the same to an immediate superior for approval within one week upon return.

Definitions

Authorized travel – is herein defined as travel that is directly relevant to and necessary for successful accomplishment of legitimate Afrobarometer business.

Authorized individuals – are herein defined as individuals who are either performing Afrobarometer business or representing Afrobarometer in some fashion, but are not necessarily Afrobarometer employees.

Meals and incidental expenses (M&IE) only per diem – as referred to herein is defined as the current per diem rate of \$75/day.

Reimbursable expenses – is herein defined as only those expenses approved by AB as such and for which Afrobarometer funds will be used for reimbursement.

Travel-approving official – is herein defined as the department head, director, or responsible official to whom the travelling employee most closely reports based on the purpose of the travel. All travel funded by AB must be for AB-related activities only and approved either by the appropriate functional director or partner director.

Procedures

Refer to Travel Policy in Appendix 12.

Approval

- Any AB official/employee intending to travel on AB business for any period of time exceeding one overnight stay must submit a request (in writing) to their travel-approving official 42 days prior to

the planned departure date. Requests must be accompanied by sufficient information (e.g. copy of invitation letter) about the proposed travel and an outline of the anticipated travel cost to allow informed decisions. The notifications must be specific regarding the reason for travel.

- The travel-approving official must approve the request prior to the planned departure date.

Modes of Transportation

Officials/employees needing to travel may use the following means of transportation:

- Commercial air travel – This is the primary mode of travel for foreign travel. Airfare will be round-trip economy class in accordance with donor rules. Travellers are encouraged to take advantage of reduced rates/discounts where possible and economically advantageous for Afrobarometer. Any exception to this has to be properly documented and approved by the management team.
- Commercial rental vehicle – The travel-approving official must authorise the use of a rental vehicle (except in emergency cases).
- Car/bus – This is the primary mode of travel to places within a network partner's operating area.

Advances

The Secretariat may facilitate employee travel by advancing the appropriate funds to defray meal expenses (limited to daily per diem rate), reasonably anticipated miscellaneous expenses, and lodging expenses where needed. Partner institutions must follow laid-down procedures in advancing money for employee travel and require appropriate institutional approvals.

Expenses

Expenses are divided into four categories: 1) lodging; 2) meals and personal incidental expenses (M&IE); 3) professional (i.e. work-related) transport and communications (TC); and 4) other.

Lodging

Travellers will be reimbursed for actual lodging expenses for a medium-priced single room, or for a single room at a rate not exceeding those specified by the Secretariat for each country. As employees of a non-profit, donor-funded organisation, AB travellers should expect to stay in modest accommodations.

On occasion, it will be difficult or impossible to find adequate accommodations at a rate at or below that listed (e.g. where hotel choices are limited, or where holidays, other conferences, or other events have produced heavy bookings). In these cases, travellers can be reimbursed at a higher rate if the lodging bill is accompanied by an explanation of the need for more expensive accommodations.

Meals and Incidental Expenses

M&IE will be reimbursed at a standard daily rate as indicated below. M&IE is intended to cover meals and any other personal expenses incurred during travel, such as laundry, bottled water, personal communications, personal transport, etc. The M&IE rate for Afrobarometer travel is calculated as 75% of the average USG rate for M&IE across the 18 AB countries, which currently comes to \$75 per day. **A higher rate will be honored if supported by receipts and circumstantial evidence. Alcoholic beverages are not reimbursable meal expenses.**

Professional Transport and Communication

Costs for work-related local travel (e.g. taxis from hotel to office) and communications are not included in the M&IE rates. These costs can vary by country, the work assignment, the lodging arrangements, etc. But as a general rule, a basic rate of \$30 per day should in most cases cover these

costs. If expenses that are significantly higher than this are incurred (e.g. if there is a long taxi ride from the hotel to office/work site, or international phone calls to the home institution), additional costs can be reimbursed with full receipts that demonstrate total costs of more than \$30 per day for the duration of the trip (i.e. it is not enough to show that on one day costs were more than \$30, but rather, that when totaled for the entire trip they exceeded this average rate).

Other Expenses

Other expenses that will be reimbursed in full, with receipts, include:

- Visa fees
- Airport transfers (taxis between airport and hotel or office)
- Photocopy expenses

These expenses will be reimbursed if they are reasonable and necessary to carry out Afrobarometer business. Reimbursement requests must be itemised, and receipts are required for individual items of \$7.50 or more.

Non-Covered Expenses

In general, all medical expenses must be covered by the traveller from their own insurance or other resources. If the individual's existing insurance is not adequate, it is the traveller's responsibility to arrange for special travel insurance to cover the trip. Afrobarometer will only cover costs for travel medical insurance if the coordinating Core Partner has agreed to this in advance.

Indirect Costs

Indirect costs/overheads recovery rate applied across the board is 15%. Any exception to this has to be approved by the CMT. Indirect costs cover general overheads of the partner institutions not covered in the explicit budget approved and included in the sub-grant agreement.

Procurement

Afrobarometer works with regional and local institutions to manage and implement public attitude surveys in 36+ African countries. As a result of this network structure, Afrobarometer has not had to invest in high-value capital assets. Physical assets invested in generally are computers for network staff in Core Partner and Support Unit institutions and the Project Management Unit.

The COO shall be responsible for managing the procurement processes of Core Partner and Support Unit institutions and the Secretariat, with support from other members of the CMT. Team members requisitioning items/services should make a formal request via email (to ensure that it reaches all parties), obtain all relevant approvals. and send it to the COO for final approval and processing.

Procurement Process

1. A procurement request has to be first approved by the overseeing functional director – Surveys, Communications, Capacity Building, Analysis, or Secretariat. CP and SU directors can also approve purchases. Due to different locations of teams and approving managers, requests and approvals have to be supported by emails with the following details:
 - Date required
 - Justification of need for requisition item/service

- Information and quantity of requisition items/services
 - Any other details on requisition items/services that will be helpful in the decision-making process
2. If approval is granted, the local procurement officer will be required to obtain three quotes from locally established vendors/service providers on the institution's list of suppliers.

Where the cost of the item/service exceeds the budget limit and there is more than one source of supply, the approving manager must ensure that prices are competitive by obtaining quotes and that the justification is formally recorded if it exceeds the budget limit.

Sole-source contracts or orders must be submitted together with a written justification to the approving director with proof of value for money.

3. Quotes received will be passed on to the approving functional director(s) for a final decision on best value for money within the budget limit.
4. The local institution (CP or SU) is required to keep on file quotes and purchase/payment receipts for at least six years for audit purposes.

A pre-award due-diligence check may be conducted by the team in cases where a potential contractor/supplier does not have a past performance record. This is to ensure that contracts are made only with responsible contractors who have the ability to perform under the terms and conditions of a proposed procurement. Potential contractors/suppliers shall provide records of past performance for the last three years related to the job to be undertaken.

The procurement procedures of AB shall be followed in all cases; the ultimate goal is the identification and recognition of real needs for goods and services and the assurance of satisfaction of those needs at the lowest possible cost, consistent with the best quality of goods and services required. The following have to be ensured:

- Conduct of procurement transactions shall be transparent, open, and competitive.
- Request for proposals/quotations shall indicate the importance of quality and price among the evaluation factors.
- The final stage of procurement shall be when the goods are inspected, verified, and received. For services, the approving functional director(s) must certify that the service has been satisfactorily delivered. Payment to the supplier must be premised on this certification.

National Partner Procurement

A transparent and open process is to be adopted for the procurement of National Partners. Refer to the detailed procurement plan that has been adopted as part of the Sida evaluation process (refer to AB.Partner.Procurement.Plan.21.Aug18).

Core Partner Evaluation

All Core Partners and Support Units will be evaluated periodically, at least once every survey round, to assess whether their performance is acceptable for continuation (refer to AB.Partner.Procurement.Plan.21.Aug18).

Internal Financial Review

The Afrobarometer Secretariat team shall conduct quarterly financial reviews comprising the vetting of all quarterly financial reports submitted by partner institutions. In addition, the Secretariat team will conduct the end-of-round financial review at the sites of the partner institutions to ensure that all partners maintain adequate financial management and control processes and to assess and evaluate the effectiveness of the controls within the partners' accounting, financial, and operating systems. The Secretariat team can also do periodic checks of the CPs and SUs without prior announcement.

It is the responsibility of the partner institution directors to establish and maintain effective business practices and effective controls and to furnish impartial, independent analysis, appraisals, recommendations, and pertinent comments on the activities reviewed and report back to the Secretariat annually.

Checklist for Internal Financial Reviews

The financial review must be carried out in accordance with procedures agreed with Sida.

Financial Review Procedures

1. Obtain the up-to-date trial balance for the institution.
2. Verify that all inflows sent to the partner institution have been received through examination of the full bank statement and tracing the remittances from the Afrobarometer Secretariat.
3. Verify that bank reconciliation statements are prepared periodically and reviewed by an appropriate superior officer other than the preparer.
4. Verify that all payments out of Afrobarometer funds are in line with the contract, including any amendments.
5. Check to ensure that AB procurement rules and partner institution procurement rules have been applied in all eligible transactions and that supporting documents are available for sample tests (20%). Evaluate the internal control system in operation in the country office to ascertain the extent of the effectiveness of administrative procedures and controls. Obtain relevant purchasing documents of assets and a register or inventory records for detailed inspections to ascertain the existence of a physical status of the assets.
6. Check that NP payments are backed by approved AB budget and fully executed contracts, and that payments made are checked against the deliverables the NP is required to submit or show.
7. Verify that financial reports submitted to the Secretariat are backed by underlying records by verifying and cross-linking the underlying ledger to the financial reports submitted.
8. Issue a finding report.

External Audit

The objective of this annual engagement is to conduct a financial audit of AB resources managed by AB and any other partners as required by a donor. The terms of reference agreed with Sida will apply as an additional agreed-upon procedure for external audits. The external auditors of AB will determine who conducts audits of partner institutions.

The financial audit must include an audit of the recipient's Afrobarometer financial statements (balance sheet, income statement, and cash flow statement) if the recipient has been authorised to charge indirect costs, or if the mission specifically requests such an audit.

The objective of this audit is to express an opinion on whether the financial statements present fairly, in all material respects, the recipient's financial position at year-end and the results of its operations and cash flow for the year ended, in conformity with generally accepted accounting principles.

Once complete, the audited statement and management letter (if issued) must be submitted to all donors. The audit must be performed in accordance with international accepted accounting practices as well as the local accounting standards of the specific country. The objective of the audit is to express an opinion on whether those statements present fairly, in all material respects, the financial position of the recipient at year-end, and the results of its operations and cash flow for the year then ended, in conformity with generally accepted accounting principles.

Scope

The auditor must use the following steps as the basis for the audit programs and the review. They are not considered all-inclusive or restrictive in nature and do not constitute relief from exercising professional judgment. The steps must be modified to fit local conditions and specific program design, implementation procedures, and agreement provisions, which may vary from program to program. Any limitations in the scope of work must be communicated to the donor.

Procedures

Auditors must examine the recipient's general-purpose financial statement on an organisation-wide basis if the indirect cost rate needs to be audited, or if the mission specifically requests that the general-purpose financial statement be audited.

The audit must be performed in accordance with generally accepted auditing standards of the specific country.

Capacity Building on Financial Management

The Secretariat will offer and be available to assist in training partners on AB financial management processes and procedures.

Policy on Selecting and Contracting Network Partners

AB procures services to produce public attitude surveys, data, and information by partnering with local institutions in the countries to be surveyed. These local institutions are assessed to determine if they possess the required capabilities to conduct public attitude surveys and basic financial management procedures to be selected as a National Partner. To be selected as a Core Partner, organisations must demonstrate both technical and managerial capacity, as well as the financial procedures and policies required to manage funds necessary to conduct the surveys and subcontract to other National Partners.

Purpose

This policy establishes an orderly procedure for the authorisation and payment of consultant's fees for Afrobarometer business. The policy is applicable to all Afrobarometer network partners.

Policy Statement

The Afrobarometer network includes capacity building for local institutions as one of its core objectives, and also believes that local ownership of survey findings is essential. The network therefore always seeks to work with local partners in the countries where surveys are undertaken, known as National Partners. This section describes the processes for identifying and contracting with National Partners.

In addition, the network structure calls for identification of a number of Core Partners who supervise the work of a number of National Partners in the region that they cover. The requirements of and demands on Core Partners are significantly higher than those for National Partners, and are also briefly reviewed here.

Identification and Selection of New National Partners

AB country assessment teams visit each country where the network is considering undertaking surveys. Teams of two or three experts visit the country and among other things are tasked with identifying and assessing institutions identified as possessing the necessary capabilities and resources needed to conduct an Afrobarometer survey. In identifying and selecting partners, the following procedure is usually employed:

- Prior to visiting a country, the assessment team will seek to identify both potential key informants and potential partners through various contacts, including National Partners in other countries, funders, and country experts who are familiar with our work.
- Once in the country, the team will interview key informants with an eye toward identifying the best potential partner organisations. Key informants may include individuals in the government, NGOs, and academic communities, as well as the funder and embassy community, who are active in the areas of democracy and governance or human-rights work, or familiar with survey research activities in their countries. During each meeting, the team uses the snowball approach of requesting advice on additional potential informants and partners. Eventually, by meeting with a wide range of informants in the NGO community, private sector, academia, donor community, and government, the team can usually identify a relatively comprehensive list of likely partners.
- The team then attempts to interview any potential partners that have been identified, to determine, among other things:
 - Whether the organisation has sufficient administrative, financial management, and logistical capacity to conduct a nationally representative survey;
 - Whether the organisation has prior experience in conducting opinion surveys or other kinds of polls (e.g. market surveys);
 - Whether the organisation has experience working at a national level in all parts of the country;
 - Whether the organisation's capacities include political and quantitative analysis;
 - Whether the organisation is generally regarded as politically neutral.
- After the assessment mission, if Afrobarometer determines that it will go ahead and undertake a survey in the country, the supervising Core Partner is responsible for putting out a request for bids. The request for bids is normally drawn to the special attention of any likely partners that have been identified during the assessment phase. In larger countries where the research community is larger and/or more dispersed geographically, so that not all potential partners were necessarily identified during the assessment, the request for bids may also be publicly advertised. Afrobarometer's goal is to generate a minimum of three bids in each country. However, it is not always possible to do so, as in some cases the pool of potential candidates is very small. In addition, some potential candidates may self-select out of the competition, either because they

determine that they do not have sufficient experience and capacity to undertake an Afrobarometer survey or because of the sometimes politically sensitive nature of the work that we do.

- Bids are assessed based on both quality and cost. The experience, skills, and technical and analytical expertise of the bidders, as well as cost considerations, all factor into a final decision in selecting a new National Partner. Of particular interest is the likely commitment of the partner to the methodology and standards of Afrobarometer. This is because Afrobarometer seeks long-term, multi-round partnerships, which requires that after initial training and technical assistance, National Partners can be relied on to adhere to network standards and protocols with minimal supervision. Core Partners managing the selection of a new National Partner are required to document the reasons for their final selection.

In the past, the majority of new partners have been drawn from universities and research institutes, although Afrobarometer continues to remain open to other types of partnerships as well.

Note that in some countries it is not possible to identify a single partner organisation that can meet all of the network's requirements covering both data collection and analysis. Thus, in some countries the network may choose to identify two partners, one that is primarily responsible for data collection and a second that is responsible for data analysis as well as providing some oversight of the survey process. The latter may in some cases be an individual rather than an organisation.

New National Partner Financial Assessment

As part of the decision-making process, Afrobarometer reviews the organisation's basic organisational and financial documents, including certificates of incorporation, descriptions of organisational structure and roles and responsibilities, CVs of key personnel, audited financial reports, and tax filings. The supervising Core Partner makes the final decision, usually in consultation with senior management, to accept an institution as a National Partner based on a review of these documents along with the proposal.

Contracting

Contracts with National Partners are negotiated on a fixed-price basis for the survey and related activities to be conducted. Since payments under these contracts are only made subject to the provision of deliverables, this approach minimises the financial risks to Afrobarometer. These contracts require that National Partners provide a financial report at the end of the survey activities and that they keep all receipts on file for a minimum of three years after the completion of the contract.

New Core Partner Financial Assessment

If an organisation is being considered for elevation to Core Partner status, the network will conduct reviews of both its technical and managerial capacities, as well as its financial management capacity. Since the core functions of Core Partners include sub-contracting to National Partners, and the financial reporting demands on them are considerably higher than those for National Partners, a thorough financial review of the organisation is conducted. This review seeks to ensure that the institution has in place sound financial practices and procedures to ensure that funds disbursed will be used for the purpose(s) intended.

An assessment team, usually including the network finance manager and/or project accountant, undertakes the assessment. The team usually employs the following steps to determine the financial compatibility of the identified institution:

- Examine, on a test basis, evidence supporting the amounts and disclosures in the financial reports.
- Assess the accounting principles used and significant estimates made by management.
- Evaluate the overall financial statement presentation.
- Review audited reports, accounts, and procedures for disbursement of funds, including:
 - Membership register (board members): Examine records of membership.
 - The budget: Obtain a schedule of actual income and expenditure and analyse it against budget amounts for significant variance or departure from the budget.
 - Internal controls: Evaluate the internal control system in operation in the country office to ascertain the extent of the effectiveness of administrative procedures and controls.
 - Bookkeeping: Confirm the party maintained adequate and necessary records and accounts for its financial transactions during the period under review.
 - Revenue: Review/scrutinize sources of income against agreements.
 - Asset and liabilities: Obtain relevant purchasing documents, an asset register, or inventory records for detailed inspections to ascertain the existence and physical status of the asset.
 - Other assets: Debtors and prepayments stock, cash and bank balances
 - Schedule of liabilities, including creditors and credit balances

Policy on AB-Funded Consultancy Services

Afrobarometer Consultancies

AB is increasingly making use of the expertise of National Partners to provide technical assistance within the network. When individuals (e.g. national investigators, data managers) from National Partners are engaged by Core Partners for the purposes of providing technical assistance to other National Partners, professional fees can also be paid. This only applies to individuals who do not already receive any salary, in full or in part, from Afrobarometer. The conditions on organising and paying for these consultancies are as follows:

- Any Afrobarometer official/employee intending to engage the services of individuals from National or Core Partner organisations as consultants must do this in consultation with and approval of a Core Partner director.
- The engaging officer must submit a request (in writing) to their contracting official at least 10 days prior to the planned contract date. Requests must be accompanied by sufficient information (e.g. consultant's curriculum vitae, terms of reference, contract duration, etc.) about the proposed engagement to allow informed decisions. The notification must be specific regarding the reason for the engagement.

Professional Fees

The maximum rate for consultancy services provided by a national investigator is \$300 per day, and for a data manager \$225 per day. Rates for other personnel can be negotiated with the Core Partner organising the work, but should not exceed \$200 per day. Weekends and national holidays will only be paid upon confirmation that work was conducted on these days. Rates and the number of days to

be covered for a particular trip must be agreed with the Core Partner prior to travel, and the number of days covered can only be increased with Core Partner agreement.

Services

Expectations of the consultant's role and responsibilities should be clearly defined in advance of the consultant's travel, for both the consultant and the recipient National Partner ("the client"). In addition, the client's responsibilities for providing logistical support to the consultant, as well as for working collaboratively with the consultant on the activities covered, should be clearly defined.

Exchange Rate Policy Guidance

All foreign currency needs to be exchanged for local currency at the highest rate that is not unlawful in the recipient country at the time of the transaction.

Policy

The goal of one unified market-determined exchange rate is to help ensure that host country budgets do not understate or overstate (in local currency terms) the cost of running the operations.

The policy is applicable to all agreements that require the host country to convert grant funds received into local currencies.

Procedures and Guidelines for Determining the Highest Rate (HR)

From the short-term operational point of view, HR may mean different types of exchange rates for different countries. The following examples describe the appropriate HRs for different situations.

Each partner should use the examples to determine the HR appropriate for its own country circumstance. It is a fairly exhaustive list. The examples should clarify the intent of the HR concept and assist each partner in arriving at an appropriate definition in cases not covered precisely by the examples.

- In countries where there exists a unified exchange rate freely determined by market forces, the HR is the unified exchange rate.
- In countries where a freely competitive auction system for foreign exchange has been developed, the HR is the auction rate.
- In countries where the commercial banks and other financial institutions are allowed to engage in foreign exchange transactions without being subject to penalty, the HR is the commercial bank rate, or the parallel or free market rate, whichever is higher.
- In countries where foreign exchange transactions are controlled, but substantially unofficial, parallel, or curb markets exist with rates that are significantly and persistently higher than the controlled official exchange rate, the HR is the highest of the commercial bank exchange rate if it exists, the parallel market rate if it exists, or the controlled official exchange rate. An unofficial, parallel, or curb market representing an estimated 10% or more of total transactions is considered substantial, and rates of 10% or more above the official rate are considered significantly higher for this purpose.
- In countries where foreign exchange transactions are strictly controlled under a single and official rate, where a parallel or free market foreign exchange market activity is not tolerated, and where

there is no visible and tolerated unofficial curb foreign exchange market, the HR is the controlled official exchange rate.

- The HR is not the illegal (i.e. subject to civil or criminal penalty) “black” market rate, no matter how high it might be. In addition, HR does not mean special exchange rates well beyond foreign exchange market equilibrium that some governments have established for the purpose of promoting certain specific foreign exchange objectives, such as to increase earnings from tourism and workers' remittances.

Movement Around the HR

Not all transactions involving exchange rates must use the precise HR figure established at a given time. Some transactions may require somewhat greater flexibility, given the variety of functions that exchange rates may serve in commercial transactions. For example:

- In spot currency exchanges at commercial banks, the exchange rates offered are not negotiable; a private borrower who exchanges the proceeds of a loan for local currency at a commercial bank must accept the exchange rate offered, even if that rate is not the HR.
- Exchange rates are sometimes arrived at by arm's-length negotiation between two parties, such as two banks, or a private firm and a bank, and may differ from the HR for commercially sound reasons. Insistence on an exchange rate equal to the HR in such circumstances may be counterproductive and inhibit the orderly conduct of business transactions and the increased rate of economic growth that the policy seeks to stimulate.

It is not the purpose of this policy to disturb the conduct of commercial transactions among partners dealing at arm's length, as long as the exchange rate used is not significantly and persistently different from the HR rate established by a partner. For the purposes of this policy, significantly different and persistently are defined as 10% plus or minus and three months in duration.

Handling Hyper-Inflation

In countries with hyper-inflation, partners might negotiate dollar disbursement schemes determined on the basis of needs. Gradual disbursements of dollars would reduce the problem of rapid depreciation of local currency deposited in the partner's bank accounts.

Provisions for Exceptions

Donors recognise that there may be circumstances in which deviation from the policy may be appropriate. They are mindful that the exchange-rate issue may be politically sensitive in particular cases. It could be argued that rigid insistence by donors on the HR would penalise a partner who, through the use of multiple exchange rates, is making a good-faith effort to move toward a realistic, market-based exchange rate one step at a time -- as opposed to a partner who adheres to one artificially low exchange rate for all transactions.

Cash-Flow Control

Estimates

The preparation of annual budgets requires the completion of a projected cash-flow statement, on a monthly or quarterly basis, showing receipts and payments. It is imperative that the greatest care is exercised in preparing this document, particularly where seasonal fluctuations materially affect the cash flow.

Cash Flow

- Short-, medium-, and long-term cash projection must be regularly updated compared with the original estimates. This information must be supplied by the Core Partner to the Secretariat preferably on a quarterly basis.
- Where the cash-flow projection shows the need to draw upon funds to be provided by lenders, care should be taken to ensure that notices of drawdown are issued within the prescribed time scales and in the form required by the loan advance documentation.

Asset Management

Asset Purchases

Assets purchased must be approved by the appropriate functional director or partner director. A minimum of three quotations must be attached to the asset purchase form prior to placing an order for an asset. Once again purchasers should take cognizance of donor agreement requirements. Repeat purchases from known sources of great value such as the MSU Tech Store or Amazon do not require quotations.

Insurance

All the assets in the office should be adequately insured.

Depreciation of Computers

Computers are fully depreciated over four years.

Payroll Standards

Payment for salaries and wages should be made only to employees at authorised rates of pay. Controls should be established over payroll data to ensure that the payroll reflects complete and authorised data.

Salary and Wage Controls

- Record notification of changes on pre-numbered “payroll – change” forms, and ensure all numbers are accounted for.
- Ensure that each change to payroll standing data is prepared from appropriate “payroll – change” forms.
- Ensure that the director authorises all “payroll – change” forms.
- Check payroll department data against employee records for completeness and accuracy of records.
- Reconcile gross pay from period to period to account for standing data (addition or removal of employees and changes in payroll deductions changes) and changes in the level of base data (time records).
- Check authorising initials on base data and standing data.
- Ensure correct allocation to donor funds.
- Test-check calculation and additions and check base data and standing data against the payroll.
- Ensure that any unclaimed wages are promptly recorded and properly controlled thereafter; agree payroll cheques to the payroll.

- Reconcile gross pay and net pay to identify deductions.

Changes in Payroll Data

All changes to payroll data should be authorised in writing by an appropriate official for:

- New hire (employment)
- Terminations
- Pay rate charges
- Voluntary payroll deduction

Time Sheets

- Payment for wages and salaries should be made in accordance with records of work performed.
- Controls should be established over the transaction data (time records, output records) to ensure that payroll disbursements are for valid service performed.

Maintenance of Time Sheets

- All hourly employees are required to fill in their time sheets on a daily basis.
- All time sheets should indicate days worked, cost center, and any leave taken.
- Original time sheets should be submitted to the finance department on a fixed day of each month (this day will vary by country and partner).
- Both employee and supervisor (project manager) must sign the time sheet.

Overtime Approval

All overtime should be approved by the manager to whom the employee reports.

Coding/Expense Allocation

- Ensure that all expense documents are properly coded before authorisation or payment (partner/expense type).
- The practice of lumping expenses as other direct costs is not encouraged as this creates a cost-control problem. These costs could be grouped only if supported by adequate detailed backup analysed on a monthly basis. Showing expenses in detail rather than lumping them as "other direct cost" enhances cost control and avoids having significant over-expenditures on line items.

Control

In order to ensure basic internal controls, it is essential to control and account for the movement of all financial documents.

Accountable documents:

- The following documents are to be serially numbered and controlled by the authorized Finance and Administration Officer:
 - Purchase order books
 - Cheque books
 - Goods received notes
 - Invoice books

- Receipt books
- Others as financial officers see fit
- Receipt and issuance of these documents should be recorded.
- A record of unused books or documents and the returned books or documents shall also be kept under lock and key.

Record Retention Policy

All financial records and supporting documentation must be kept in the partner's archive facilities. Contracts, grants, and project financial records are retained for six years after submission of final reports, final audit, and closeout of a grant or contract. The following list provides the guidelines for records retention.

List of Files and Period of Retention

"Number of years retained" is the greatest number per donor's requirements and local accounting regulations unless otherwise stated below.

Type of Records:

Accounting :

Bank statements and deposit slips

Payroll (time sheets and earnings record)

Requisitions/vouchers (payment to vendors, contractors, employees, etc.)

Expense Report :

Subsidiary ledgers (including accounts payable/receivable/cashbook)

General ledger and journals

Audit reports

Purchasing :

Purchase orders

Supplier contracts and invoices

Shipping and receiving reports

Corporate :

Mortgages, notes, and leases

Bylaws, charter and minutes books – indefinitely

Contracts and agreements – indefinitely

Copyrights and trademark registrations – indefinitely

Tax returns and working papers – indefinitely

Company registration documents – indefinitely

Correspondence :

General licences – indefinitely

Legal and tax – indefinitely

Insurance :

Policies and claims (after settlement) – 10 years

Group disability records – 10 years

Personnel :

Contracts (expired) – 10 years

Leave forms and register

Disability and sick-benefits records – indefinitely

Personnel files (terminated) – indefinitely

PART 3 - GUIDELINES FOR SUB-GRANTEES

Objectives

With effect from Round 8, all CP and SU contracts change from fixed-price contracts to sub-grants contracts. Thus CPs and SUs are effectively sub-grantees. This is to ensure that CPs and SUs manage efficiently and effectively the funds disbursed to them, that funds spent through CPs and SUs are spent in line with the agreements signed between AB and its donors.

Policy Changes

- a) No funds shall be released to a CP or SU without an agreement between AB and the sub-grantee.
- b) AB shall ensure that CPs and SUs have the capacity to spend and report on funds received accurately before releasing funds to them.
- c) No further installments shall be issued to CPs and SUs before accountability of the previously disbursed tranches through the quarterly reporting process has been received by the Secretariat.
- d) The CPs and SUs shall be responsible for keeping adequate internal controls and financial management systems that enable their programs and finance departments to ensure that they use the funds for the purposes stipulated and that they account for them appropriately.

Contracting of the Sub-Grantees

1. The contract agreement shall be signed between the CP/SU and AB stipulating the terms and conditions of the grant extended to the CPs and SUs. The CEO or COO shall sign on behalf of AB.
2. The CPs and SUs shall be expected to fully comply with the terms and conditions of the sub-grant agreement. Non-compliance could lead to termination of the agreement by AB.
3. The contract shall clearly stipulate the schedule of releasing funds to the CPs and SUs.
4. The first installment of the funds shall be passed on to the sub-grantee upon the signing of the agreement. In the accounting system, the amounts advanced to the CPs and SUs shall be held as advances receivable from the specific sub-grantees, pending accountability.

Monitoring of the Sub-Grantees

1. AB shall on a routine basis monitor the performance of the CPs and SUs in executing their mandate as stipulated in the contract agreement between AB and the CPs and SUs.
2. On a quarterly basis, the sub-grantees shall submit progress reports consisting of both financial and programmatic reports and other performance documents as required by the contract agreement.
3. The quarterly financial reports submitted shall be checked by the project accountant and approved by the COO. The programmatic progress reports shall be checked by the M&E officer and approved by the COO.
4. Issues arising from the review of the reports shall be documented and forwarded to the COO for appropriate action as required by the sub-grant agreement.

5. The M&E officer and a representative from the Finance Department shall make routine visits to the field to assess the extent of implementation of the activities by the CPs and SUs as stipulated in the sub-grant agreement.
6. A report on the visit shall be prepared, discussed with the sub-grantee, and forwarded to the COO for appropriate action in accordance with the sub-grant agreement.
7. A meeting between the sub-grantee and AB shall be organised to discuss the report and actions that shall be undertaken by the sub-grantees to correct any anomalies.
8. The COO may sanction special audits of the CPs and SUs as and when the need arises.

Accountability by the Sub-Grantees

1. The sub-grantees shall be required to account for funds received as required by the sub-grant agreement. The sub-grantee shall be expected to maintain proper books of accounts.
2. The accountabilities shall consist of original payment vouchers, original valid receipts, and any other support documents that might be considered necessary to support the expenditure in the financial report.
3. Once the accountabilities are received, they shall be reviewed by the M&E officer to ensure that they are in line with the activities in the sub-grant agreement.
4. Once the M&E officer is satisfied with the accountabilities, they shall be forwarded to the project accountant for financial review. Any anomalies shall be reported to the COO.
5. The project accountant shall then expense the acceptable accountability in the accounting system.

Closure of the Sub-Grantee Agreement

1. At the end of the project or agreed time in the sub-grant agreement, the CPs and SUs shall return all unspent funds.
2. A final report shall be prepared by the CPs and SUs, including all funds that were received during the grant and their utilisation. The report shall also clearly state the program objectives achieved and the activities carried out.
3. The final report shall be reviewed by the COO for the program and financial components respectively and passed on to the CEO for approval.
4. The CEO shall convene a closure meeting with the heads of the CP and SU organisations, and sub-grant agreement closure letters shall be passed on to them.

Key Control Processes

1. The Secretariat team shall follow pre-set criteria to evaluate all CPs and SUs.
2. A sub-grant agreement shall be signed between AB and the sub-grantee before funds are remitted to the sub-grantee.
3. Before an installment is accounted for fully, no further funds shall be remitted to the sub-grantee.

4. Monitoring visits shall be made by the M&E officer and Finance Department to the sub-grantees to ensure that funds are being spent in accordance with the sub-grant agreement.

Responsibility Matrix

Task	CEO	COO	Finance Manager	M&E Officer
Evaluation of CPs and SUs and communication of results of evaluation to CPs and SUs	X	X		
Approval and signing of sub-grant agreements	X	X		
Checking quarterly sub-grantee reports			X	X
Approving quarterly sub-grantee reports			X	X
Actions on anomalies with sub-grantees		X	X	X
Checking sub-grantee accountabilities			X	X
Approving sub-grantee accountabilities		X		
Expensing accountabilities			X	
Reviewing final sub-grantee reports			X	X
Approving final sub-grantee reports		X		

PART 4 - DELEGATED AUTHORITY LIMITS

Policy on Delegated Authority Limits

Issue Date :
Director :
Approval Reference : Board Meeting Minutes 09 July 2019 dated

Section 1: General Authority Matrix

The AB organisation is designed to encourage the exercise of a high degree of freedom within the overall strategy, and a framework of delegated authority is approved by the Board of Directors to govern the powers devolved from the Board and members of staff. The levels of reference are set so that matters of the greatest importance are referred to the Board and other matters are referred to the Central Management Team (CMT – made up of the Chief Executive Officer (CEO), Chief Operating Officer (COO), and four directors) as shown below. In principle, it will be seen that operational management is under the control of units.

These authorities are part of a policy framework that, while supporting the principle of unit management responsibility, seeks to support good corporate governance and prudent control of risk and resource management.

Matters requiring reference to the Board must first be referred to either a full meeting of the CMT, as appropriate, at which the chairperson or CEO is present.

Decisions required on matters not specifically referred to in this statement or below the authority levels specified in this statement are for the relevant unit management within policies established by the relevant functional director, having regard to issues of governance, overall departmental efficiency, and level of business risk. Wherever there is any doubt as to the proper authority for dealing with any particular matter, the CEO should be consulted.

Where a decision is required urgently from the Board between its regular meetings, the CEO will, after consultation with the Chairman, request a special Board meeting, which may, if necessary, be held using telephone and/or video conferencing. The CMT focuses on strategic issues, delegating specific decisions to directors for speed of decision making. Accordingly, directors will be entitled to exercise the powers and authorities of the Board in relation to the matter in question.

Where in this statement US\$ amounts are quoted, they should be taken to refer also to other currency equivalents at the exchange rates then prevailing.

This statement covers the activities of Afrobarometer and its network partners.

The CEO and COO must be advised before the start of negotiations with third parties or consultations with employees or employees' representatives on potential acquisitions or disposals of assets (including intellectual property licences) with a book or market value of US\$10,000 or more (other than in the normal course of AB business), and on any potential collaborations or joint ventures. The advice should indicate the likely parameters within which the negotiations or consultations will take place.

It is important to note that it is a requirement that all proposals being put forward for a decision in accordance with this statement have appropriate functional support.

Subject	Reference Required
1. The acquisition, disposal, or closure of a business (or project) or of interest in an existing business	US\$0.1 million in value or more - Board Below US\$0.1 million - CMT
2. The establishment of a new business, including a joint venture or partnership	Estimated expenditure over three years in excess of US\$0.5 million – Board Under US\$0.5 million - CMT
3. Annual company plan.	Board (after review by the CMT). In addition, significant variations to forecast receipts and payments that are not covered by any specific provisions of this statement should be notified to the CEO and the COO.
4. Capital investment in an existing business, or disposal of tangible assets (including computer software) from an existing business to a third party	Over US\$100,000 (unbudgeted) - Board US\$10,000 – US\$ 99,999 - CMT Below US\$10,000 - relevant functional director
5. Proposals for borrowings by AB from an unrelated third party or guarantees and letters of comfort from the company (daylight overdrafts do not need to be referred)	US\$0.2 million or more - Board * Below US\$0.2 million - CMT
6. Proposals for borrowings or the grant of credit facilities to or from an operating subsidiary from or related entity	US\$0.2 million or more in aggregate – CMT
7. Proposals for borrowings by any related entity from an unrelated third party or guarantees and letters of comfort from any other related entity (daylight overdrafts do not need to be referred)	Where underlying transaction is US\$0.2 million or more - Board* Under US\$0.2 million - CMT
8. Increase or reduction by an operating subsidiary of authorised or issued capital. (An increase in issued capital by way of capitalisation of non-distributable profits/reserves or of funds permanently invested in the business does not require reference).	CMT approval required for all values
9. Unbudgeted redemption or early repayment of loans or facilities.	CMT approval required
10. Any corporate restructuring not covered by any of the above paragraphs	CMT approval required

*Where the borrowings, guarantees, indemnities, and letters of comfort are part of a previously agreed borrowing program or are to finance acquisitions or investments that have been approved in principle by the Board or are re-financings, novations, assignments, or transfers of existing borrowings or accessions of other related entities or for any waivers or amendments to any of the foregoing, then only the approval of the CMT is required.

Notes:

In addition to the above:

- a) The change of name of any related company and the establishment of any new company should be approved by CMT and notified to the Board;
- b) The establishment or closure of companies, representative offices, or branch offices outside the home country of the relevant operating subsidiary should be agreed with the Board with external tax advisor input; and
- c) In addition to the requirements of Paragraph 2.7 below, appointments of all directors (including non-executives and alternates) to the boards of operating companies (excluding dormant and non-trading companies) should be notified to the Board.

Section 2: Human Resources Matters

Apart from matters specifically reserved for the Board, the following human resources-related matters should be referred as specified below.

1. Succession planning for all senior managers and above should be referred to the Board.
2. Matters for reference to the CMT, chaired by the CEO:
 - 2.1. Revisions to the structure of incentive schemes that affects senior managers and above
 - 2.2. General changes to salary, benefits, contracts, or other terms and conditions of employment for all employees
 - 2.3. Upon the prior recommendation of the Board Committee on Remunerations, changes to levels of contributions and other major changes (having a significant financial impact) or proposals to develop long-term pension and employee benefit schemes in the network
 - 2.4. Merit performance and ratings for all senior managers and above
 - 2.5. Proposed appointments, promotions, regradings, salary revisions, transfers, dismissals, redundancies, or early retirement of all senior managers or above. This should also include those being promoted into senior management positions.
 - 2.6. Immediate notification of any fatalities involving an employee or contractor
 - 2.7. Proposed appointment of all directors (including non-executives and alternates) to the boards of group entities (excluding dormant and non-trading companies). Appointments to the audit committees of the boards of these operating subsidiaries should be referred beforehand to the chairman of the relevant audit committee (with notification to the Company Secretary.
 - 2.8. Appointment of all heads of department shall be done by the Chief Executive Officer. Once appointed, the head of department will consult the CEO when appointing persons within their department.

Section 3: Agreements and Contracts

The authority to sign contracts within the delegated authority limits and parameters of the approved budget as outlined within Section 2 and Section 1 are vested in the CEO. Contracts over the delegated limit must be approved by the Board of Directors.

Agreements and contracts that may infer legal rights and liabilities may relate to:

1. Agreements for the provision of goods and services, including operational leases, computer services, software agreements, etc.
2. Agreements for the receipt of goods and services
3. Engagement of consultants or agreements relating to consultants
4. Approval of transfer of assets
5. Approval of leases
6. Licences to use AB assets
7. Memoranda of understanding

Section 4: Amendments to Delegated Authority Schedule

Amendments to the Delegated Authority Matrix shall be presented to the Board for review and ratification. The COO shall be custodian of the delegated authorities.

Authority Matrix

Legend 1

A	Final approval
B	Must agree/Approve
C	Must be consulted (before)
D	Must be informed (after)
E	Originates

Transaction/Event	Board	CMT	CEO	COO	HoD	M&E	FM
Grant agreements with donors			A	C/E	B	D	C/E
Sub-grant agreements		A	B	E	C	D	C
Annual work plans and budgets	A	B	B	E	C	D	C
Strategic plans	A	B	B	E	E	D	C
Asset transfers within AB				A	E		C
Asset scrapping/ disposals		A	A	C	E		C
Consultant contracting		A	A	B	E		C
Borrowings	A	B	B	E			D
Budgeted capital expenditure >US\$100k		A	B	B	E		C
Budgeted capital expenditure <US\$100k		D	D	A	E		C
Unbudgeted capital expenditure <US\$100k		A	A	B	E		C
Unbudgeted capital expenditure >US\$100k	A	B	B	B	E		C
Sub-grantee financial reports				A		B	A
Management financial reports	D	B	B	A	D	D	A
AB audited financial reports	A	A	B	E	E	D	D
Insurance		A	B	C	E		D
Litigation	A	B/E	B	C/E	B		C
Speaking to the media		A	A	D	E		
Purchases - Purchase orders <US\$5k		D	D	A	E		D
Purchases - Purchase orders >US\$5k <100k		A	B	B	E		D
Purchase tenders - Purchase orders >US\$100k	A	B	B	B	E		D
Staff appointments and terminations		A	B	C	E		D
Management appointments and terminations	A	E	E	C	D		D
Overall annual salary increments	A	B	B	E	C		
Staff loans							
Expense claims – HoD/Director		E	E	A			D
Expense claims – COO			A	E			D
Expense claims – CEO			E	A			D
Expense claims – All others				A	A		E

APPENDICES - FINANCIAL POLICIES

Appendix 1 - Credit/Debit Card/Mobile Money/E-Wallet Usage Policy

Introduction

Credit/debit cards/mobile money/e-wallet have been made available to provide an efficient means of making payments where the normal financial systems and services cannot meet specific requirements for expenditures. The policy on credit/debit card use will be reviewed periodically and amended to suit the changing banking and payments environment.

Scope

Afrobarometer issues credit/debit/e-wallet cards to certain employees to facilitate the settlement of expenditures incurred during the discharge of their functions when they travel or need to use cards for payment transactions within the network. This policy sets out the principles, terms, and conditions and procedures governing the issue, use, administration, and retention of credit/debit cards tied to Afrobarometer bank accounts. In this document, the term “network” should be taken to mean those entities that come within the scope of this policy, which include the Secretariat, Core Partner and Support Unit institutions within the network, and any subsidiary company of Afrobarometer, where applicable.

The objective of this policy is to ensure that the terms under which credit/debit cards are issued, operated, and withdrawn are clear and to ensure appropriate control procedures are in place and compliance obtained with procurement and financial policies and procedures.

Issue of Credit/Debit Cards/E -wallet

Afrobarometer credit/debit cards will only be issued in line with this policy. They will only be issued where the applicant has:

1. Completed the credit/debit card application form available from the Secretariat/Finance
2. Clearly identified in the application form why the expenditure requirement cannot be met through existing financial systems and services
3. Obtained the approval of the Chief Operating Officer
4. Signed the confirmation of having read, understood, and accepted the credit/debit card policy and the terms and conditions under which the credit/debit card is issued and operated.

Terms and Conditions of Use

No Afrobarometer credit/debit cards will be issued or can be used except in accordance with this policy. The use of a credit/debit card is governed by the following terms and conditions:

1. The cardholder is responsible at all times for the proper use of the credit/debit card in line with this policy.
2. A cardholder is responsible for the safe custody of the card and the security of the card information. Reasonable precautions should be taken to prevent fraudulent use of the card.
3. Cards may only be used for bona fide Afrobarometer business purposes.
4. They must not be used for personal expenditures.
5. They must not be used to withdraw cash **UNDER ANY CIRCUMSTANCE.**

6. Any expenditure must be in compliance with the network's procurement policies and procedures and also in compliance with other policies on business travel.
7. Expenditures must be within budgetary limitations and in accordance with any prior approval requirements.
8. The credit/debit card limit must not be exceeded.
9. The holder must return an analysis of the expenditures incurred through the use of the credit/debit card within the timeframe required under this policy.
10. The analysis of spending must be accompanied by proper receipts for all expenditure. **Copies of credit/debit card receipts alone are insufficient. It is to be noted that where the expenditure is included in a donor funding claim, non-receipted items will be deemed ineligible by the external funder.**
11. Where proper receipts are not made available, the reason why must be set out in the expenditure analysis.
12. All credit/debit card expenditure returns must be signed by the cardholder. The expenditure returns will be reviewed in the Finance Office. Where queries arise, they may be raised with the cardholder or directly with the cardholder's line manager.
13. In normal circumstances, the card must only be used by the individual to whom the card has been issued.
14. Where a card is provided to a department as a procurement card, the card may be used by other members of staff authorised by the cardholder to use the card. All users of the card must comply with this policy, and it is the cardholder's responsibility to ensure that the card is used only in compliance with this policy.
15. Expenditure on the credit/debit card must cease and the credit/debit card must be returned on resignation, suspension, or retirement of the cardholder from the network.
16. In advance of retirement or resignation or immediately following suspension, the cardholder must submit an expenditure analysis account for the remaining balance on the credit/debit card. Failure to do so may lead to the outstanding amount being deducted from the individual's salary payment until the analysis and supporting receipts are submitted.
17. The card must be returned to the network during periods of extended leave.
18. Lost or stolen credit/debit cards must be reported in accordance with Paragraph 7 below.

Withdrawal, Suspension, or Cancellation of Credit/Debit Cards

The network reserves the right to withdraw, suspend, or cancel a credit/debit card at any time without notice. In addition, credit/debit cards may be withdrawn, suspended, or cancelled if:

1. The reasons for the credit/debit card being issued in the first instance are no longer valid.
2. There has been a breach of the terms and conditions of use.
3. The level of expenditure is too low to justify the continued use of the card.
4. The expenditure requirements can be satisfactorily met through other processes or procedures.
5. The holder fails to make timely returns of expenditure as required under this policy.
6. The credit/debit card is reported lost or stolen.

Administration

Credit/debit card statements will be issued monthly to all cardholders, with the current statement date being the 3rd of the month. The cardholder should check this statement carefully to make sure that all items are correctly charged. Where there are queries, these should be raised immediately so that, if necessary, settlement of the item can be stopped.

Cardholders can view credit/debit card statements online. Online access can be arranged by Finance/Secretariat. The detailed analysis of expenditures, including supporting receipts, must be returned to the Finance Office by the 25th of each month. An Excel template is available from the Finance Office for this purpose. Cardholders must retain supporting documentation for all expenses incurred on their card, which must be returned with their expenditure analysis.

Misplaced or Lost Credit/Debit Cards/E-Wallet

Cardholders who misplace or lose their card must contact the Finance Office immediately to inform the bank to cancel the cards. Email: ssaeed@afrobarometer.org or gukala-john@afrobarometer.org or felixbiga@afrobarometer.org.

Misuse of Credit/Debit Card/E-Wallet

Cardholders who breach this policy may be subject to disciplinary proceedings, which may result in disciplinary action including dismissal.

Review Process

Periodically reviews will be undertaken of existing cardholders to determine whether they are valid credit/debit card holders under the terms of this revised policy. Thereafter the utilisation of credit/debit cards by users will be kept under review to ensure that users remain in compliance with the terms and conditions of usage.

END

Appendix 2 - Policy on Ethical Conduct

Afrobarometer (AB) Policy for the Promotion of Ethical Conduct

As a non-profit organisation at the forefront of democracy and good governance, AB is committed to policies upholding the highest legal, ethical, and moral standards. AB's supporters and stakeholders trust us to be good stewards of their resources and to uphold rigorous standards of conduct. Our reputation for integrity and excellence requires the observance of all applicable laws and regulations, as well as a scrupulous regard for the highest standards of conduct and personal integrity.

AB will comply with all applicable laws and regulations and expects its directors, officers, and employees to conduct business in accordance with the letter and spirit of all relevant laws; to refrain from any illegal, dishonest, or unethical conduct; to act in a professional, business-like manner; and to treat others with respect. Directors and officers should not use their positions to obtain unreasonable or excessive services or expertise from AB's staff.

In general, the use of good judgment based on high ethical principles will guide directors, officers, and employees with respect to lines of acceptable conduct. However, if a situation arises where it is difficult to determine the proper course of conduct, or where questions arise concerning the propriety of certain conduct by an individual or others, the matter should be brought to the attention of AB. Employees should contact their immediate supervisor and, if necessary, the director of human resources. Board members should raise any such concerns with the Chair or the Treasurer of AB's Board.

In all questions involving ethics and conduct, the Board will make relevant determinations, except that any individual whose conduct is at issue will not participate in such decisions.

Code of Ethics

AB's mission can be realised only through a common code of ethics upheld by our Board of directors, staff, and network members.

- We expect integrity, honesty, and trustworthiness in our work; courage in our decisions; and dedication to AB's values and beliefs.
- We expect responsible action on behalf of the organisation and are accountable and transparent to our constituents and to one another. We share information when appropriate without sacrificing confidentiality.
- We expect to be treated and to treat others with respect. We respect the opinions of and the differences among individuals.
- We expect fairness to be evident in our actions internally and externally. We are equitable in our decisions and mindful of their impact on other groups and people.
- We expect our actions to demonstrate our care for others and the community as a whole. We support each other in a humane manner. We care about the well-being of each other, the community, and the AB organisation.

We, as AB professionals (staff and Board members), dedicate ourselves to carrying out the mission of this organisation. We will do the following:

1. Recognise that the chief function of AB at all times is to achieve our mission in the service of our vision (serve the best interests of African people).

2. Accept as a personal duty the responsibility to keep up to date on emerging issues and to conduct ourselves with professional competence, fairness, impartiality, efficiency, and effectiveness.
3. Respect the structure and responsibilities of the Board, provide them with facts and advice as a basis for their policy making decisions, and uphold and implement policies adopted by the Board.
4. Keep the community informed about issues affecting it.
5. Conduct our organisational and operational duties with positive leadership exemplified by open communication, creativity, dedication, and compassion.
6. Exercise whatever discretionary authority we have under the law to carry out the mission of the organisation.
7. Serve with respect, concern, courtesy, and responsiveness in carrying out the organisation's mission.
8. Demonstrate the highest standards of personal integrity, truthfulness, honesty, and fortitude in all our activities in order to inspire confidence and trust in our activities.
9. Avoid any interest or activity that is in conflict with the conduct of our official duties.
10. Respect and protect privileged information to which we have access in the course of our official duties.
11. Strive for personal and professional excellence and encourage the professional development of others.

Statement of Personal and Professional Standards of Conduct

It is the intent of AB to strive for the highest ethical conduct from all Board, staff and network members. The leadership is particularly sensitive to individuals who hold management and governance positions of trust and confidence in fulfilling the mission and goals of the organisation. These sensitive positions include key senior staff members designated by the chief executive, and members of the Board.

In an effort to achieve the highest standards of conduct, each key staff member and Board member is requested to acknowledge (by signing) the following adopted Code of Ethics annually This acknowledgement will be kept in HR files.

All officers, key staff members, and members of the Board of AB are required and expected to exercise the highest ethical standards of conduct and practice fundamental honesty at all times.

In support of AB's standards of high ethical conduct, each officer, key staff member, and Board member WILL NOT:

- Deceive, defraud, or mislead AB Board members, officers, staff members, managers, supervisors, or other associates, or those with whom AB has business or other relationships.
- Misrepresent AB in any negotiations, dealings, contracts, or agreements.
- Divulge or release any information of a proprietary nature relating to AB's plans, mission, or operational databases without appropriate approval.
- Obtain a personal advantage or benefit due to relationships established by any officer, senior staff member, or Board member by use of the organisation's name.

- Accept individual gifts of any kind in excess of US\$100, in connection with the key staff member's or Board member's relationship with AB. All such gifts are to be reported to the Board Chair, and by staff or network members to the CEO, who shall divulge any such gifts received during the calendar year to the Board and CMT, respectively.
- Withhold their best efforts to perform their duties to acceptable standards.
- Engage in unethical business practices of any type.
- Use AB property, financial resources, or services of AB personnel for personal benefit.
- Violate any applicable laws or ordinances.

Infractions of this Statement of Personal and Professional Standards of Conduct are to be reported directly to the Chair or CEO, who shall, in his or her determination, bring the infraction to the Board or CMT, respectively.

Signed:	Date :
Signature:	
Name (print):	

Appendix 3 - Travel Policy and Procedures

Travel Procedure and Policy

This policy is intended to streamline the process of what the travelling AB employee, partner, or consultant/contractor should comply with when embarking on company-paid business travels.

1. Process of Notification

The following policy will apply before any international travel is undertaken.

2. Travel Approval

- a) All AB travellers must get the necessary travel approvals through their Core Partner or Support Unit director.
- b) All Secretariat/secretarial staff travels must get approval from the COO or CEO.
 - i. The Board Chair approves CEO travel tickets and requests.
 - ii. The COO approves the Board Chair's requests and tickets.
 - iii. The CEO approves COO and all other Board members' tickets and requests.
- c) All other travellers will get approval from the CP/SU Director.
- d) Other directors may approve CP or SU personnel travels only in instances where they originate the request for travel. In ALL such cases, the CP/SU Director must be informed.
- e) All travellers will use the most cost-effective travel routes, considering stopovers and hotel accommodations. The Travel Desk is appointed to advise any such routes.
- f) Travellers wishing to travel any other routes must get approvals directly from the COO or CEO. The Travel Desk is authorised to escalate non-compliance via email to the COO or CEO, requesting official route-change confirmation or decline.
- g) Safety is important to AB. All airlines are considered safe to travel at this time. AB will not book passengers on airlines deemed unsafe and shall periodically pronounce on which airlines are considered unsafe for AB travels.
- h) All travels must be requested a minimum of 21 days in advance.

3. Booking Through AB Travel Desk



Once the travel is approved by the approving authority, a Travel Request Form (TRF) must be filled out and sent to dorothy@afrobarometer.org.

4. Responsibility

Travel approval and TRF accuracy are the responsibility of the traveller.

The Travel Desk is responsible for booking the most economical travel routes, keeping travel records, and producing travel reports.

5. Checklist for International Travel Documents

All relevant forms must be completed (e.g. visa application forms, staff contract/agreement) before travel. Please note the following checklist for travel documents:

- Airline tickets
- Valid passport
- Valid visa (Note – work visa will expire upon departure)
- Copies of relevant professional certificates
- Money (USD) • Passport photographs if needed
- Yellow fever inoculation certificate
- Medical insurance

6. Flight Classes and Tickets to and from Work Location

- a) For each travel, the traveller will receive a return trip economy air ticket from the traveller's designated country of origin as stated in the TRF, via the most direct and economical route, to the work location and back to the traveller's country of departure.
- b) Flights other than to the designated country of origin can be arranged on mutual consent but at no additional cost to AB. The traveller will not be able to claim any refund on any difference in costs if alternative flights are taken.
- c) If the traveller misses a booked flight out of negligence on his/her part, AB reserves the right to deduct from the traveller's salary the equivalent price paid for the ticket or any other fees incurred to have the ticket dates changed after the flight has been missed. Further disciplinary action might be instituted.
- d) **Important notice:** Airlines have enforced policies in case of a no-show: If no penalty fee applies, the ticket will be forfeited. If you arrive at the airport prior to the time of departure but for some reason you're unable to board the plane, please follow this procedure to enable us to save the ticket:
 - i. Immediately address the airline desk on location and notify them about the situation.
 - ii. Inform the Travel Desk.

7. Travel Request Form (TRF)

An example below shows how to fill in a Travel Request Form.

TRAVEL REQUEST FORM (TRF) MUST BE SENT TO THE TRAVEL DESK BY THE COUNTRY MANAGER IN CHARGE.

ALL FIELDS ARE MANDATORY

TRF – NAME FIELD

Fill in the first and last name as in passport & write nationality of the passport and its expiry date.

TRAVEL REQUEST FORM
Please fill one TRF per passenger

<i>First name (as stated in passport)</i>	FELIX
<i>Last name (as stated in passport)</i>	BIGA
<i>Nationality of passport</i>	GHANA
<i>Expiry date</i>	01 January 2022

Flights (must state airport or city)

<i>From</i>	<i>To</i>	<i>Date</i>	<i>Am/Pm</i>
ACCRA – GHANA	LUNGI-SIERRA LEONE	09/06/2019	PM
LUNGI- SIERRA LEONE	ACCRA- GHANA	23/06/2019	PM

TRF – FLIGHTS FIELD

1. Write the travel route and date of travel
2. How flexible is the traveler?
3. Airline preference or route preference
4. What project is the passenger going to?
5. What is the reason to travel?
6. What account will pay for this trip?
7. If known, you can state the frequent flyer number.

Is travel flexible - can we book a day earlier or later to get a better rate

Yes

State any defined route the person must travel, or can we use best economic route? Note that if the requested route is not available, any economic route will be booked to meet the requested travel dates.

Any route

What AB project is the passenger going to?

Sierra Leone Round 8

Reason to travel: Technical assistance with dissemination

Charge account: AB Secretariat - Cost Code

Frequent travel no. (to be provided by Travel Desk):

TRF – INSURANCE AND

VISA

1. Fill out the insurance field. If in doubt, please verify with your PM
2. Visa information must be obtained in accordance with nationality
3. If travelling between AB countries of operation, a valid visa must be in place for traveler's return to the country of original departure. Please verify with your HR department.

Insurance and Visa Status

Does passenger have medical insurance? Yes

Company insurance with: Hollard

Company insurance number: H 4483961E

Medical insurance expiry: 31st July 2020

Does passenger have a valid visa for country travelling to? No

Type of visa: ECOWAS National

Visa expiry: Not applicable

If no visa, when can visa be applied for? Not applicable

Does passenger have a valid visa to return? Not applicable

Type of visa: Not Applicable

TRF – TRANSIT

1. Please state what project the passenger is going to. Travel Desk will book transport to site.
2. Please fill all other fields in this section.

CP/SU director must approve the form and send the form to Travel Desk

<i>Visa expiry:</i>	N/A
<i>If no visa, when can visa be applied for?</i>	N/A
Transit	
<i>Does passenger have a yellow fever vaccination? State expiry date.</i>	Yes - 01/25/2018
<i>Does passenger need airport drop-off?</i>	YES- Ghana
<i>Does passenger need airport pickup?</i>	YES- Freetown
Approved by:	
Signature:	
Date:	

8. Travel Conduct and Other Relevant Information

a) Travel Information

The Travel Desk will email a standard country introduction letter to the traveller before the journey. This letter informs the traveller about the destination, important phone numbers, travel behaviour, and any other relevant information.

b) Arrival

The receiving National Partner will confirm by email the safe arrival of the traveller at destination to the Travel Desk.

c) Return Date Changes

All return date changes must be emailed to the Travel Desk by the receiving National Partner.

d) Cash Advances

Any cash used for visa, airport transfer, hotels, phone, medicines, ticket change, airport tax, and other purposes that are in line with the traveller's terms and conditions of service will be reimbursed, but a receipt must be produced as cash advances for travelling expenses are treated as accountable imprest. Receipts or change must be returned to AB Accounting Department upon arrival. All unapproved expenditures will be deducted from the traveller's salary.

e) Per Diem

Per diem of US\$75 is given to the traveller to cover meals and incidental expenses.

f) On-site Behaviour

When on site, all AB staff are expected to meet the behaviour standards set by the AB partner organisation. All AB travellers will be under the jurisdiction of the partner organisation – whether you are there permanently or not. All bar bills are the responsibility of the individual; AB will not pay outstanding debts.

g) In-Country Behaviour (Advisory Only)

Many countries we operate in are conservative; please always dress in shirt with collar (or female equivalent). Some are strict Muslim countries, and women travelling should avoid exposing legs or shoulders. Wear long skirts (below the knee) or loose-fitting trousers with

loose shirts that do not show shoulders, cleavage, or back. It can also be useful to carry a scarf with you to cover your head.

h) Dress Code

Smart but casual is the minimum. For men, this consists of long trousers (jeans or cotton trousers) with belt, shirt with collar, and closed-in shoes. Women should dress to an equivalent standard. Neat shorts and T-shirts are acceptable, duties permitting.

END

Appendix 4 - Budgeting Guidelines and Framework

Purpose and Structure

Purpose of Document

This Budgeting Guidelines and Framework document (Budget Manual) describes the Afrobarometer budget review process. It is intended to provide high-level guidance to participants on how the process works and to formalise the existing processes of doing our budgets. It is a reference point for anyone involved in preparing the annual budget.

The contents of this Budget Manual include:

- The key objectives of the budget review process by organisational level;
- Process flow charts;
- Descriptions of the key process steps, including roles and responsibilities;
- Inputs and outputs from the principal actors; and
- Deadlines

This Budget Manual is not designed as a detailed instruction manual or to replace formal training.

How to Use the Document

The Introduction section describes the rationale for the decentralised budgeting process as well as the key principles and assumptions that support its design.

The subsequent sections provide additional details on the annual and quarterly review cycles, requirements, and dates. The timing of the budgeting and budget review activities is by week of the relevant month the activity commences and completes.

Introduction

Background

The AB budgeting process has been centralised in the past, with the then Project Management Unit being the team that prepared and put together the annual budget for each survey round. The network therefore did not understand how the budgeting process worked.

Currently, however, AB deals with a decentralised budgeting and resource allocation mechanism, the budgeting process is being decentralised through the currently known departments within AB.

The responsible individuals within each unit shall be given templates and guidance notes to help them in producing budget proposals based on agreed activities that will be submitted for review and interrogation at the network management level – CMT will review and approve the final budgets, to ensure priority activities have the needed resource allocation and ensure that key objectives are met.

The departments within AB are:

1. Project Management Unit (Secretariat) – responsible for network management and internal coordination, including M&E, HR, Finance and Accounting
2. Surveys – responsible for all survey operations and Core Partner and National Partner resourcing. This includes Data Management
3. Analysis Unit – responsible for data analysis and publications

4. Capacity Building – responsible for capacity building of internal and external stakeholders of AB
5. Communications– responsible for external and internal communications and resource mobilization, including the management of all platforms used to disseminate and reach out to stakeholders and the general public

By involving a wider team in the development of the budget, we hope that AB staff and partners will:

1. Contribute to the process of building leadership within the organisation;
2. Create wider ownership of the budget and process;
3. Make budget decisions more transparent;
4. Evaluates performance based on set targets
5. Enable an even more effective budgeting process in the next round; and
6. Improve the inclusion of key people in the processes of budgeting and resource allocation.

The requirement for Budgeting Guidelines and Framework to formalise the budget process came from the following sources:

- There is no formal laid-down budget cycle for AB to follow;
- The need to clarify the roles and responsibilities of the principal actors in the budgeting process;
- The need to align the budgeting process as a major aspect of corporate governance; and
- The need to improve AB’s effectiveness and efficiency.

1. Budget Cycle - “Finding Time”

It is important for the CMT to put a budget in place before the beginning of a new financial year. The network should be able to know beforehand what its expenditures will look like in the coming year, what its income levels and what the underlying cash flows will be like in the coming year, in order to put in place mitigating plans. This will help in making optimal resource allocations, putting fundraising measures in place, and making decisions on the future based on the budget assumptions.

In this regard, every staff member and stakeholder in the network who has a role to play in the budgeting process is expected to devote enough time and attach importance to the exercise.

2. Role Clarity of Principal Actors in the Budget Process

The Budgeting Guidelines and Framework clarifies what, when, and by whom the various inputs and outputs in the process are carried out and when.

3. Corporate Governance

The budgeting process is an essential part of the overall AB corporate governance process. Through this process, AB resource allocation decisions are made and sanctioned within a mandated framework to ensure that the network is run in accordance with its vision and mission. The Central Management Team (CMT) is ultimately responsible for the running of the operations of AB. The budgeting process ensures that the CMT is presented with the forecast spend of the network for the survey round or the year under review, together with the available funding sources. The CMT allocates these resources and delegates authority when the budget is approved. In effect, no network member is authorised to spend unless the activity has been budgeted for and approved in a budget presented to the network management. There are exception processes

for items that were genuinely missed during the budgeting process; these will be treated through an exception committee.

The process of quarterly review offers the network the chance to recognise deviations from the approved budget and have CMT approve these. This is an important process, and each network member must adhere to it.

Objectives

The objective of the Budgeting Guidelines and Framework is to establish a budget cycle and define a high-level process that will enable the following benefits to be delivered when any agreed changes are implemented:

- Reduce the time frame within which the budget is updated and completed;
- Clarify the roles and responsibilities of those providing the needed budget information;
- Help make the budget a true reflection of our underlying operations;
- Reflect the evolving business operating model in the budgeting process;
- Consolidate and understand all detailed line functional budgets;
- Review and understand the full financial budget to ensure that it meets the targets;
- Demystify the budgeting process;
- See the budget as the instrument for watching planned performance;
- Serve as a means of educating network staff;
- Serve as a formal record defining the delegated authority of each executive;
- Help managers to develop team spirit where participation in budgeting is encouraged.

Key Participants

The budgeting process, as described in this document, has been designed to meet the objectives of different stakeholders. The key stakeholders are listed below, and their objectives with regard to the budgeting process are summarised.

Organisation Level	Objectives Network Level
CMT	<ul style="list-style-type: none"> • Approve the annual budget • Review the multi-year rolling forecast – full round of survey • Establish performance targets for the following year • Ensure that the network has a sound process of coming up with robust budgets against which to benchmark actual performance.
Directors	<ul style="list-style-type: none"> • Review and agree budget guidelines for the network that impact their department/regions/core partner/support units/departments or projects • Review the annual budget for their department/regions/core partner/support units/departments or projects • Review the two-year round of survey forecast for department/regions/core partner/support units/departments

	<p>or projects, and the planned activities to achieve those forecasts</p> <ul style="list-style-type: none"> • Make network-wide resource allocation proposals to CMT • Make recommendations on the two-year rolling forecast for approval by the CMT • Monitor overall operating performance of their department/regions/core partner/support units/departments or projects and significant variations (+/- 10% or more) on key figures within the annual budget • Align the short- to medium-term budgets and resource allocation decisions to the long-term mission and vision of AB (AB's Theory of Change)
Region/CP/SU Level	
CP/SU Directors	<ul style="list-style-type: none"> • All country budgets are included in the CP/SU budgets • All relevant people to participate in the budget have made inputs and budget is fully representative of the region's activities and plans • Two-year survey round forecast captures new country entries that are planned • Budgets are done on time and in full for submission
CP/SU Project	<ul style="list-style-type: none"> • Provides accurate budgets for each country under scope
Manager/Coordinator	<ul style="list-style-type: none"> • Assess assumptions and impact on regional position and advises where necessary • Makes recommendations
CP/SU Finance	<ul style="list-style-type: none"> • All costs and financial assumptions are reflected in the budget
Manager	<ul style="list-style-type: none"> • Templates are completed well and summaries make sense and represent the underlying business

Budget Process, Roles, and Responsibilities

No.	Role	Responsibility
Secretariat Level		
1.	Secretariat Team	<ul style="list-style-type: none"> • Generate guidelines to guide the annual budget, including timetables and deliverables • Generate assumptions on FX, airfares, travel insurance, inflation • Build templates for budget preparation • Provide guidance to regional/CP/SU or project teams that need support • Obtain inputs from regions/core partner/support units/departments or projects • Review these inputs and reflect them in financial information • Review and compare bottom-up inputs to group guidelines • Review budgets with directors and clarify planned activities to achieve those budgets • Consolidate a group view of the budget. • Review capital expenditure proposals and recommend allocation to CMT

		<ul style="list-style-type: none"> Provide a consolidated view of financial performance, including capital expenditures, and make recommendations to CMT for review and endorsement
2.	Directors	<ul style="list-style-type: none"> Manage and coordinate the budget process at department/region/core partner/support unit/department or project level
Regional/CP/SU Level		
3.	CP Director/SU Coordinator	<ul style="list-style-type: none"> Ensure that the budget process is given the needed attention and resources are dedicated to the process to enable a representative budget covering the region under the CP Escalate issues as necessary and negotiate with directors and CMT
4.	Project Managers/SU Coordinators	<ul style="list-style-type: none"> Manage and/or coordinate the provision of inputs from NPs under the CP and meet the deadline
5.	CP/SU Finance Managers	<ul style="list-style-type: none"> Provide local financial assumptions, e.g. FX rate and tax rates

The Basic Principles

The basic principles of the budgeting process as described below take into account certain assumptions that will enable the process to be shortened and simplified. These principles are listed below.

- The budget is built bottom-up i.e. from the unit level/NP/SU level for two years of survey activities, the first year being an operational/functional budget.
- Units are required to submit one version of the budget before the CMT reviews the budget.
- Effectiveness gains are just as important as efficiency improvements.
- The budget process must facilitate the allocation of resources and must contain adequate detail.

Process Assumptions

The design of the budgeting process, as described in this manual, is based upon certain assumptions about the approach adopted. These assumptions are listed below.

General

- The overall budgeting process should not take more than eight weeks.
- Detailed preparation of the budget at the region/CP/SU/Secretariat level will only commence six weeks before the last meeting of the CMT/Board for the year, starting in November and targeting the last CMT/Board meeting in the middle of December.
- Budget discussions will be focused on understanding the existing scope of survey activities and the opportunity to meet the network's short- and long-term strategic objectives.
- The reporting timeframes for all input and output gathering for the scope of work (SOW) for survey activities will be limited to one week.

Inputs

- The agreed SOW will provide clarity on what should be included in the budget.

6. Hard guidelines will be provided by the Secretariat to the regions/CP/SU on survey-related activities and their respective cost ceilings, headcount, and other priority areas as will be determined from time to time.
7. Assumptions on airfares, salary adjustments, inflation factors, exchange rates, and other relevant indicators needed for budgeting will be issued prior to the commencement of the budget exercise.

Process

8. The budget numbers submitted by the region/CP/SU will be as per the SOW and confirmed with the responsible director.
9. Amendments required by the regions/CP/SU will be effected before the CMT meeting.
10. Amendments required by the CMT will be communicated at the end of the CMT meeting in December.

Outputs

11. The outputs of the budgeting process will be predetermined and predefined and issued as part of the budget guidelines. They will be finalised before the commencement of the budgeting process, and no further changes will be accepted thereafter. The outputs at each level will comprise the following list and will apply across all levels of the network. However, where a particular activity does not apply, the respective unit will leave it blank:
 - Revenue budget at source-level detail;
 - Survey budget that includes technical assistance and full dissemination budgets, respectively;
 - Communications/publications budget;
 - Capacity building budget – coordinated at the Secretariat level;
 - Overheads budget, including special projects;
 - Capital expenditure budget; and
 - Budget booklet/summary.

Budget Process Overview

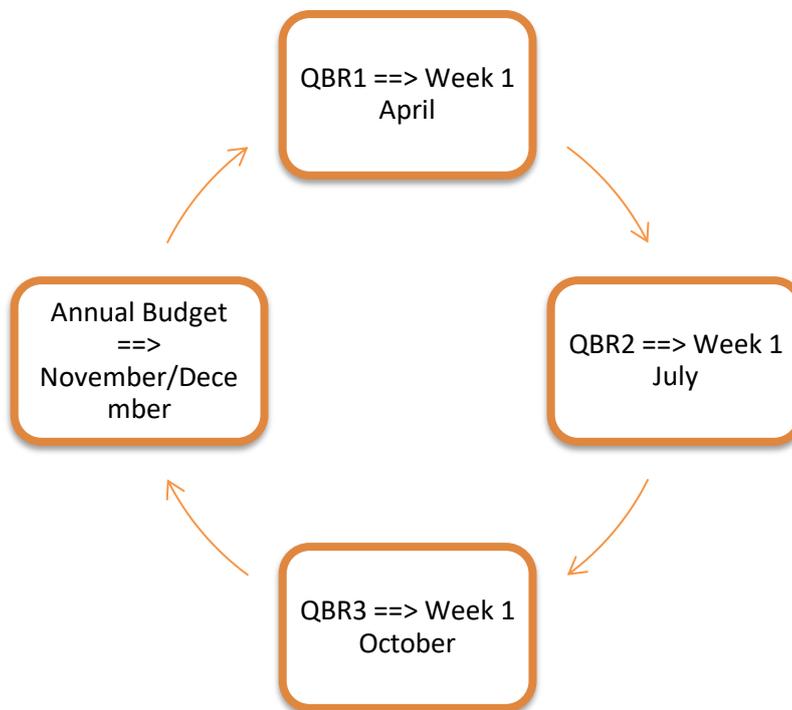
Budget Review: Key Dates

Budgeting Process Activities/Meetings				
	Date	Owner	Region/CP/SU/Network Line Functions	Deadline
1	October: Week 3	All Directors/CEO/COO	Submit budget SOW information for all projects under their watch	24 October
2	October: W4	Secretariat Team	Issue budget guidelines and templates	31 October
3	November: W1	Directors/CP/SU/Network line functions	Make input into the templates, prepare base budget	1 November
4	November: W3	Directors/CP/SU/Network line functions	Submit base budget to Secretariat	24 November
5	December: W1	Secretariat budget calls with OM/CP/SU/Network line functions	Amendments to the base budget, before submission to CMT	8 December

6	December: W2	CMT/Board	Submit budget to CMT, Board for approval	15 December
7	December: W3	Secretariat Team	Communicate approved budget	22 December

Revisions to the Budget (Quarterly Budget Review – QBR)

The annual cycle of budgeting will be supplemented by quarterly budget reviews (QBRs) that aim to reset the budget after it has been operated for a quarter. Depending on the degree of variation from the original approved budget, the CMT and Board will be required to review and approve; otherwise they will be notified of the latest forecast.



Note: If the quarterly review exceeds the ±10% threshold, CMT approval will be required.

Budget Process Support

Description of Support Process

The first contact in any event of concern or inquiry should be directed to your department Director, who should be able to answer the majority of your questions.

In the event your department director is unable to answer your questions, these should then be escalated to the COO, who will endeavour to address questions raised in a timely manner.

Appendix 5 - Partner Risk Assessment Questionnaire

This assessment is designed to provide disclosures to Afrobarometer as part of the National Partner contracting process. All questions must be answered, and where additional information/documents are required, they must be provided in full before contract finalisation. Tick “Yes” or “No” column as applicable.

No.	Area of confirmation	Yes	No
1	Is your organisation incorporated, and does your organisation have an up-to-date constitution? Describe the organisation's legal status in a separate attachment. Provide copies of official registration documents.		
2	Is your organisation, or are its principal officers, involved in partisan politics, or is your organisation significantly politically exposed through its activities as would impact Afrobarometer's non-partisan status?		
3	Has your organisation complied with its tax obligations and other statutory compliance requirements under the laws of the country? Provide proof of tax and statutory filing.		
4	Has your organisation obtained, or is it capable of obtaining within a short period, a valid tax clearance certificate? Please provide proof.		
5	Is your organisation solvent, i.e. does your organization have enough assets and cash to carry on business for the foreseeable future?		
6	Does your organisation have audited financial statements? Provide copies of audited financial statements for the last three years.		
7	Have there been any corruption or bribery cases within your organisation within the last year?		
8	Who is the current external auditor of your organisation (which firm does the audit)? Can they provide independent confirmation to Afrobarometer? Request auditor's direct confirmation to Afrobarometer.		
9	Do you have financial policies and procedures in place to guide officers of your organisation?		
10	Does your organisation have a relationship of any kind with organisations that engage in political violence? If yes, please provide details.		
11	Is/are any staff member[s] of your organisation involved (openly/covertly) in partisan political activities?		
12	Does your organisation fund a political party?		

Executive Director/CEO Review:

Please assess the political climate for survey research in your country. Do you worry that, by conducting AB surveys, your organisation or personnel could suffer adverse consequences from any governmental or political entities? If yes, please provide details [respond in a separate document].

Declaration

I, the undersigned, certify to the best of my knowledge and belief that the responses provided above correctly describe the situation of _____.

I further certify that I am not aware of any legal proceedings against the firm or its principal officers for offenses or crimes related to theft, corruption or fraud.

Full Name : _____

Designation/Position : _____

Signature : _____

Date : _____

Appendix 6 - SIDA'S Standard Terms of Reference for Annual Audit of Project/Programme Support

Brief Presentation of Afrobarometer:

AB wishes to engage the services of an audit firm for the purpose of auditing Afrobarometer, as stipulated in the agreement between AB and Sida. The audit shall be carried out in accordance with international audit standards issued by IAASB¹. The audit shall be carried out by an external, independent, and qualified auditor.

I. Objectives and Scope of the Audit

The objective is to audit the financial report for the period 2018-07-01 to 2022-12-31 as submitted to Sida and to express an audit opinion according to ISA 800/805 on whether the financial report of Afrobarometer is in accordance with Sida's instruction for financial reporting as stipulated in the agreement including appendix between Sida and AB.

II. Additional Assignment

According to agreed-upon procedures ISRS 4400, review the following areas in accordance with the terms of reference below:

- Follow up whether AB has implemented the action plan submitted to Sida to address recommendations in the Ernst & Young Report of Internal Management and Control of Afrobarometer, Jan 2018.
- Follow up whether salary costs debited to the project/programme are recorded throughout the duration of the year in a systemised way and examine whether the salary costs can be verified by sufficient supporting documentation.²
- Examine whether the financial report includes a comparison, for every budget item, between the actual costs/expenditures of activities and the budgeted costs/expenditures as approved by Sida for the period.
- Based on materiality and risk, the auditor shall examine whether there is supporting documentation related to incurred costs.
- Examine whether foreign exchange gains and losses are disclosed in accordance with what is stipulated in the agreement including appendices.
- Follow up whether AB and its partners have adhered to the procurement guidelines annexed to the agreement.
- Review if outgoing balance for the previous period is the same as incoming balance for the current period.

Follow-Up of Funds Channeled to Implementing Partners

- Does AB Ghana have signed grant agreements with its partner organisations?
- Are the audit requirements in agreements with partner organisations in accordance with the audit requirements as stipulated in AB Ghana's agreement with Sida?
- Review whether there is an unbroken chain of audited financial reports according to the requirements as stipulated in the agreement between AB Ghana and Sida, for funds disbursed the

¹ The International Auditing and Assurances Standards Board (IAASB)

² If the budget includes salary costs to be debited to the project, the auditor shall always examine salary costs as stipulated here.

previous year. The review shall include whether AB makes documented assessments of the audited financial reports submitted to AB and whether these reports are followed up by AB. The review shall include verification of contributions equivalent to a minimum of 65% of the total of disbursed funds as well as 100% of the number of contributions. The review shall also include any observations from auditors that Sida should be informed about.

- Are the same requirements for reporting exchange rate gains/exchange rate losses as stipulated in the agreement between AB and Sida included in the agreements between AB and its implementing partners?

III. Reporting

The scope of the audit shall be stated in the report, and the methodology used shall be presented. The reporting shall be signed by the responsible auditor (not just the audit firm) with title.

The reporting from the auditor shall include an independent auditor's report in accordance with the format in standard ISA 800/805, and the auditor's opinion shall be clearly stated, as well as a management letter with audit findings and weaknesses identified during the audit process. The auditor shall, regardless of materiality, quantify the amount for costs lacking sufficient supporting documentation. The auditor shall make recommendations to address the weaknesses identified, and the recommendations shall be presented in priority order. If the auditor assesses that no findings or weaknesses have been identified during the audit that would result in a management letter, an explanation of this assessment must be disclosed in the audit reporting.

Measures taken by the organisation to address weaknesses identified in previous audits shall also be presented in the management letter.

The additional assignment according to agreed-upon procedures ISRS 4400 under Paragraph III shall be reported separately in a "report of factual findings."

If the auditor conducts an additional assignment according to ISRS 4400 and assesses that the observations presented in the "report of factual findings" include the information that would have been included in a management letter, a management letter does not need to be developed. In such a case, the "report of factual findings" shall include an explanation of why a management letter has not been developed.

Appendix 7 - Afrobarometer Chart of Accounts

ACCOUNT CODE	ACCOUNT TYPE	DESCRIPTION
1000	ASSET	1000 CASH AND BANK BALANCE
1001	ASSET	1001 CASH ON HAND
1002	ASSET	1002 BANK BALANCE
1003	ASSET	1003 INVESTMENT
1004	ASSET	1004 DEBTORS
1005	ASSET	1005 PREPAID EXPENSES
1006	ASSET	1006 OTHER ASSETS
1007	ASSET	1007 EQUITY
1008	ASSET	1008 DEFERRED INCOME TAX
1009	ASSET	1009 OTHER ASSETS
1010	ASSET	1010 CASH ON HAND
1011	ASSET	1011 BANK BALANCE
1012	ASSET	1012 INVESTMENT
1013	ASSET	1013 DEBTORS
1014	ASSET	1014 PREPAID EXPENSES
1015	ASSET	1015 OTHER ASSETS
1016	ASSET	1016 EQUITY
1017	ASSET	1017 DEFERRED INCOME TAX
1018	ASSET	1018 OTHER ASSETS
1019	ASSET	1019 CASH ON HAND
1020	ASSET	1020 BANK BALANCE
1021	ASSET	1021 INVESTMENT
1022	ASSET	1022 DEBTORS
1023	ASSET	1023 PREPAID EXPENSES
1024	ASSET	1024 OTHER ASSETS
1025	ASSET	1025 EQUITY
1026	ASSET	1026 DEFERRED INCOME TAX
1027	ASSET	1027 OTHER ASSETS
1028	ASSET	1028 CASH ON HAND
1029	ASSET	1029 BANK BALANCE
1030	ASSET	1030 INVESTMENT
1031	ASSET	1031 DEBTORS
1032	ASSET	1032 PREPAID EXPENSES
1033	ASSET	1033 OTHER ASSETS
1034	ASSET	1034 EQUITY
1035	ASSET	1035 DEFERRED INCOME TAX
1036	ASSET	1036 OTHER ASSETS
1037	ASSET	1037 CASH ON HAND
1038	ASSET	1038 BANK BALANCE
1039	ASSET	1039 INVESTMENT
1040	ASSET	1040 DEBTORS
1041	ASSET	1041 PREPAID EXPENSES
1042	ASSET	1042 OTHER ASSETS
1043	ASSET	1043 EQUITY
1044	ASSET	1044 DEFERRED INCOME TAX
1045	ASSET	1045 OTHER ASSETS
1046	ASSET	1046 CASH ON HAND
1047	ASSET	1047 BANK BALANCE
1048	ASSET	1048 INVESTMENT
1049	ASSET	1049 DEBTORS
1050	ASSET	1050 PREPAID EXPENSES
1051	ASSET	1051 OTHER ASSETS
1052	ASSET	1052 EQUITY
1053	ASSET	1053 DEFERRED INCOME TAX
1054	ASSET	1054 OTHER ASSETS
1055	ASSET	1055 CASH ON HAND
1056	ASSET	1056 BANK BALANCE
1057	ASSET	1057 INVESTMENT
1058	ASSET	1058 DEBTORS
1059	ASSET	1059 PREPAID EXPENSES
1060	ASSET	1060 OTHER ASSETS
1061	ASSET	1061 EQUITY
1062	ASSET	1062 DEFERRED INCOME TAX
1063	ASSET	1063 OTHER ASSETS
1064	ASSET	1064 CASH ON HAND
1065	ASSET	1065 BANK BALANCE
1066	ASSET	1066 INVESTMENT
1067	ASSET	1067 DEBTORS
1068	ASSET	1068 PREPAID EXPENSES
1069	ASSET	1069 OTHER ASSETS
1070	ASSET	1070 EQUITY
1071	ASSET	1071 DEFERRED INCOME TAX
1072	ASSET	1072 OTHER ASSETS
1073	ASSET	1073 CASH ON HAND
1074	ASSET	1074 BANK BALANCE
1075	ASSET	1075 INVESTMENT
1076	ASSET	1076 DEBTORS
1077	ASSET	1077 PREPAID EXPENSES
1078	ASSET	1078 OTHER ASSETS
1079	ASSET	1079 EQUITY
1080	ASSET	1080 DEFERRED INCOME TAX
1081	ASSET	1081 OTHER ASSETS
1082	ASSET	1082 CASH ON HAND
1083	ASSET	1083 BANK BALANCE
1084	ASSET	1084 INVESTMENT
1085	ASSET	1085 DEBTORS
1086	ASSET	1086 PREPAID EXPENSES
1087	ASSET	1087 OTHER ASSETS
1088	ASSET	1088 EQUITY
1089	ASSET	1089 DEFERRED INCOME TAX
1090	ASSET	1090 OTHER ASSETS
1091	ASSET	1091 CASH ON HAND
1092	ASSET	1092 BANK BALANCE
1093	ASSET	1093 INVESTMENT
1094	ASSET	1094 DEBTORS
1095	ASSET	1095 PREPAID EXPENSES
1096	ASSET	1096 OTHER ASSETS
1097	ASSET	1097 EQUITY
1098	ASSET	1098 DEFERRED INCOME TAX
1099	ASSET	1099 OTHER ASSETS
1100	ASSET	1100 CASH ON HAND
1101	ASSET	1101 BANK BALANCE
1102	ASSET	1102 INVESTMENT
1103	ASSET	1103 DEBTORS
1104	ASSET	1104 PREPAID EXPENSES
1105	ASSET	1105 OTHER ASSETS
1106	ASSET	1106 EQUITY
1107	ASSET	1107 DEFERRED INCOME TAX
1108	ASSET	1108 OTHER ASSETS
1109	ASSET	1109 CASH ON HAND
1110	ASSET	1110 BANK BALANCE
1111	ASSET	1111 INVESTMENT
1112	ASSET	1112 DEBTORS
1113	ASSET	1113 PREPAID EXPENSES
1114	ASSET	1114 OTHER ASSETS
1115	ASSET	1115 EQUITY
1116	ASSET	1116 DEFERRED INCOME TAX
1117	ASSET	1117 OTHER ASSETS
1118	ASSET	1118 CASH ON HAND
1119	ASSET	1119 BANK BALANCE
1120	ASSET	1120 INVESTMENT
1121	ASSET	1121 DEBTORS
1122	ASSET	1122 PREPAID EXPENSES
1123	ASSET	1123 OTHER ASSETS
1124	ASSET	1124 EQUITY
1125	ASSET	1125 DEFERRED INCOME TAX
1126	ASSET	1126 OTHER ASSETS
1127	ASSET	1127 CASH ON HAND
1128	ASSET	1128 BANK BALANCE
1129	ASSET	1129 INVESTMENT
1130	ASSET	1130 DEBTORS
1131	ASSET	1131 PREPAID EXPENSES
1132	ASSET	1132 OTHER ASSETS
1133	ASSET	1133 EQUITY
1134	ASSET	1134 DEFERRED INCOME TAX
1135	ASSET	1135 OTHER ASSETS
1136	ASSET	1136 CASH ON HAND
1137	ASSET	1137 BANK BALANCE
1138	ASSET	1138 INVESTMENT
1139	ASSET	1139 DEBTORS
1140	ASSET	1140 PREPAID EXPENSES
1141	ASSET	1141 OTHER ASSETS
1142	ASSET	1142 EQUITY
1143	ASSET	1143 DEFERRED INCOME TAX
1144	ASSET	1144 OTHER ASSETS
1145	ASSET	1145 CASH ON HAND
1146	ASSET	1146 BANK BALANCE
1147	ASSET	1147 INVESTMENT
1148	ASSET	1148 DEBTORS
1149	ASSET	1149 PREPAID EXPENSES
1150	ASSET	1150 OTHER ASSETS
1151	ASSET	1151 EQUITY
1152	ASSET	1152 DEFERRED INCOME TAX
1153	ASSET	1153 OTHER ASSETS
1154	ASSET	1154 CASH ON HAND
1155	ASSET	1155 BANK BALANCE
1156	ASSET	1156 INVESTMENT
1157	ASSET	1157 DEBTORS
1158	ASSET	1158 PREPAID EXPENSES
1159	ASSET	1159 OTHER ASSETS
1160	ASSET	1160 EQUITY
1161	ASSET	1161 DEFERRED INCOME TAX
1162	ASSET	1162 OTHER ASSETS
1163	ASSET	1163 CASH ON HAND
1164	ASSET	1164 BANK BALANCE
1165	ASSET	1165 INVESTMENT
1166	ASSET	1166 DEBTORS
1167	ASSET	1167 PREPAID EXPENSES
1168	ASSET	1168 OTHER ASSETS
1169	ASSET	1169 EQUITY
1170	ASSET	1170 DEFERRED INCOME TAX
1171	ASSET	1171 OTHER ASSETS
1172	ASSET	1172 CASH ON HAND
1173	ASSET	1173 BANK BALANCE
1174	ASSET	1174 INVESTMENT
1175	ASSET	1175 DEBTORS
1176	ASSET	1176 PREPAID EXPENSES
1177	ASSET	1177 OTHER ASSETS
1178	ASSET	1178 EQUITY
1179	ASSET	1179 DEFERRED INCOME TAX
1180	ASSET	1180 OTHER ASSETS
1181	ASSET	1181 CASH ON HAND
1182	ASSET	1182 BANK BALANCE
1183	ASSET	1183 INVESTMENT
1184	ASSET	1184 DEBTORS
1185	ASSET	1185 PREPAID EXPENSES
1186	ASSET	1186 OTHER ASSETS
1187	ASSET	1187 EQUITY
1188	ASSET	1188 DEFERRED INCOME TAX
1189	ASSET	1189 OTHER ASSETS
1190	ASSET	1190 CASH ON HAND
1191	ASSET	1191 BANK BALANCE
1192	ASSET	1192 INVESTMENT
1193	ASSET	1193 DEBTORS
1194	ASSET	1194 PREPAID EXPENSES
1195	ASSET	1195 OTHER ASSETS
1196	ASSET	1196 EQUITY
1197	ASSET	1197 DEFERRED INCOME TAX
1198	ASSET	1198 OTHER ASSETS
1199	ASSET	1199 CASH ON HAND
1200	ASSET	1200 BANK BALANCE
1201	ASSET	1201 INVESTMENT
1202	ASSET	1202 DEBTORS
1203	ASSET	1203 PREPAID EXPENSES
1204	ASSET	1204 OTHER ASSETS
1205	ASSET	1205 EQUITY
1206	ASSET	1206 DEFERRED INCOME TAX
1207	ASSET	1207 OTHER ASSETS
1208	ASSET	1208 CASH ON HAND
1209	ASSET	1209 BANK BALANCE
1210	ASSET	1210 INVESTMENT
1211	ASSET	1211 DEBTORS
1212	ASSET	1212 PREPAID EXPENSES
1213	ASSET	1213 OTHER ASSETS
1214	ASSET	1214 EQUITY
1215	ASSET	1215 DEFERRED INCOME TAX
1216	ASSET	1216 OTHER ASSETS
1217	ASSET	1217 CASH ON HAND
1218	ASSET	1218 BANK BALANCE
1219	ASSET	1219 INVESTMENT
1220	ASSET	1220 DEBTORS
1221	ASSET	1221 PREPAID EXPENSES
1222	ASSET	1222 OTHER ASSETS
1223	ASSET	1223 EQUITY
1224	ASSET	1224 DEFERRED INCOME TAX
1225	ASSET	1225 OTHER ASSETS
1226	ASSET	1226 CASH ON HAND
1227	ASSET	1227 BANK BALANCE
1228	ASSET	1228 INVESTMENT
1229	ASSET	1229 DEBTORS
1230	ASSET	1230 PREPAID EXPENSES
1231	ASSET	1231 OTHER ASSETS
1232	ASSET	1232 EQUITY
1233	ASSET	1233 DEFERRED INCOME TAX
1234	ASSET	1234 OTHER ASSETS
1235	ASSET	1235 CASH ON HAND
1236	ASSET	1236 BANK BALANCE
1237	ASSET	1237 INVESTMENT
1238	ASSET	1238 DEBTORS
1239	ASSET	1239 PREPAID EXPENSES
1240	ASSET	1240 OTHER ASSETS
1241	ASSET	1241 EQUITY
1242	ASSET	1242 DEFERRED INCOME TAX
1243	ASSET	1243 OTHER ASSETS
1244	ASSET	1244 CASH ON HAND
1245	ASSET	1245 BANK BALANCE
1246	ASSET	1246 INVESTMENT
1247	ASSET	1247 DEBTORS
1248	ASSET	1248 PREPAID EXPENSES
1249	ASSET	1249 OTHER ASSETS
1250	ASSET	1250 EQUITY
1251	ASSET	1251 DEFERRED INCOME TAX
1252	ASSET	1252 OTHER ASSETS
1253	ASSET	1253 CASH ON HAND
1254	ASSET	1254 BANK BALANCE
1255	ASSET	1255 INVESTMENT
1256	ASSET	1256 DEBTORS
1257	ASSET	1257 PREPAID EXPENSES
1258	ASSET	1258 OTHER ASSETS
1259	ASSET	1259 EQUITY
1260	ASSET	1260 DEFERRED INCOME TAX
1261	ASSET	1261 OTHER ASSETS
1262	ASSET	1262 CASH ON HAND
1263	ASSET	1263 BANK BALANCE
1264	ASSET	1264 INVESTMENT
1265	ASSET	1265 DEBTORS
1266	ASSET	1266 PREPAID EXPENSES
1267	ASSET	1267 OTHER ASSETS
1268	ASSET	1268 EQUITY
1269	ASSET	1269 DEFERRED INCOME TAX
1270	ASSET	1270 OTHER ASSETS
1271	ASSET	1271 CASH ON HAND
1272	ASSET	1272 BANK BALANCE
1273	ASSET	1273 INVESTMENT
1274	ASSET	1274 DEBTORS
1275	ASSET	1275 PREPAID EXPENSES
1276	ASSET	1276 OTHER ASSETS
1277	ASSET	1277 EQUITY
1278	ASSET	1278 DEFERRED INCOME TAX
1279	ASSET	1279 OTHER ASSETS
1280	ASSET	1280 CASH ON HAND
1281	ASSET	1281 BANK BALANCE
1282	ASSET	1282 INVESTMENT
1283	ASSET	1283 DEBTORS
1284	ASSET	1284 PREPAID EXPENSES
1285	ASSET	1285 OTHER ASSETS
1286	ASSET	1286 EQUITY
1287	ASSET	1287 DEFERRED INCOME TAX
1288	ASSET	1288 OTHER ASSETS
1289	ASSET	1289 CASH ON HAND
1290	ASSET	1290 BANK BALANCE
1291	ASSET	1291 INVESTMENT
1292	ASSET	1292 DEBTORS
1293	ASSET	1293 PREPAID EXPENSES
1294	ASSET	1294 OTHER ASSETS
1295	ASSET	1295 EQUITY
1296	ASSET	1296 DEFERRED INCOME TAX
1297	ASSET	1297 OTHER ASSETS
1298	ASSET	1298 CASH ON HAND
1299	ASSET	1299 BANK BALANCE
1300	ASSET	1300 INVESTMENT
1301	ASSET	1301 DEBTORS
1302	ASSET	1302 PREPAID EXPENSES
1303	ASSET	1303 OTHER ASSETS
1304	ASSET	1304 EQUITY
1305	ASSET	1305 DEFERRED INCOME TAX
1306	ASSET	1306 OTHER ASSETS
1307	ASSET	1307 CASH ON HAND
1308	ASSET	1308 BANK BALANCE
1309	ASSET	1309 INVESTMENT

Appendix 8 - Sub-Grantee Reporting Template

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Afrobarometer
Partner Reporting Te

Appendix 9 - Budgeting Template and Sample Instructions

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2020 Budget
template.xlsx



2020 Budget
Instructions.docx

Appendix 10 - NP Budget Template

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NP Budget
Template - final-R8.x