**GENDER EMPOWERMENT FOUNDATION (GEFO)**



**FINANCIAL MANAGEMENT GUIDELINES**

JANUARY, 2012

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**GENDER EMPOWERMENT FOUNDATION (GEFO)**

**Financial Management Guidelines**

**1.0 Introduction**

This manual details the various financial management guidelines that are relevant to the Foundation and its branches as far as the enhancement of proper controls is concerned. It will ensure the following;

1. That cash is disbursed only upon proper authorization of management for valid Foundation purposes and that all disbursements are properly recorded. It will also ensure that a record of the activities for which the money was disbursed is kept.
2. That petty cash and other working funds are disbursed only for proper purposes, are adequately safeguarded and properly recorded.
3. That payroll disbursement are made only upon proper authorization to the Foundation employees, that payroll disbursements are properly recorded and that related legal requirements i.e. NSSF & PAYE deductions are complied with.
4. That fixed assets are acquired only upon proper authorization, are adequately safe guarded and properly recorded.

**2.0 Financial year and record keeping**

The Foundation financial year shall commence on 1st January every year and end on 30th day of December of the financial year. Proper books of account shall be kept by Foundation’s Manager of Finance and administration who shall record all the Foundation’s financial transactions and facilitate the extraction of financial statements at intervals specified by the Foundation Management from time to time. Manager of Finance and Administration shall keep a record of the entire Foundation’s expenditure for preparations of Financial Statements.

At the end of each quarter, Manager of Finance and Administration shall ensure that report is submitted to Management team. The report shall be submitted by the 15th day of the month following the quarter being reported on.

In addition, at the end of each financial year, shall prepare the final financial statements which shall be ready for auditing by the 30th December of following the close of the year.

**3.0 Budget formulation**

Every March, the Heads of the different Foundation departments/areas will budget for their respective departments/areas. Their budgets will be forwarded to the GEFO Management team for discussion before a consolidated budget is drawn by the Manager of Finance and Administration. The consolidated budget will be reviewed by the Foundation Management Team and signed off by the Chair of the same committee before it is forwarded to the board for review by the 30th day of May. The Board chairperson shall submit the budget to annual general meeting for approval before 30th December, of the respective financial year.

**4.0 Budget Implementation and Control**

It shall be the responsibility of the Manager of Finance and Administration to ensure that no expenditure is incurred outside the provisions of the budget.

In pursuance of the above objective, the Manager of Finance and Administration shall from time to time bring to the notice of the Executive Director, any budget line which is about to be exhausted and any big expenses which were not budgeted for. In addition he/she shall submit monthly reports to the Executive Director showing amounts allocated to each budget line, amounts spent at the time of reporting and the balance thereof.

Redirection of funds from one budget line to another to cover expenses that were not originally budgeted for will be discussed in the Foundation Management Team before a request for redirection is forwarded to Board of Directors for approval.

**5.0 Payroll**

The Manager of Finance and Administration will submit the names, account numbers and NSSF/PPF numbers of any new employees to accounting department by the 15th day of each month to ensure that salaries are processed and credited to employees’ accounts by the end of the month.

Accounting department will prepare the payroll which will be approved by the Foundation Accountant. The payroll will then be forwarded to the Foundation Manager of Finance and Administration who will check to see if it is in order before raising a requisition for the salaries.

Accounting department will effect the deductions of Pay as You Earn tax and 10% NSSF/PPF contributions from employee salaries. The Foundation will contribute 10% of employees’ salaries to NSSF contributions. The NSSF & PAYE cheques will be forwarded to the Manager of and Administration who will ensure that these are paid to the respective authorities not later than the 15th day of the subsequent month.

(**See appendix 2 for basic salary**)

**6.0 Purchasing Procedures**

6.1 The Heads of department for the Foundation area requiring any items/services that have to be externally sourced should prepare a detailed description of the items/services required including their specifications, quantities and scientific names where applicable. In cases of consultancy or other professional services, detailed terms of reference should be developed. This requirement also applies to venues for meetings or training workshops. The detailed descriptions will be forwarded to the Manager of Finance and Administration.

6.2 Based on the descriptions and after reviewing the relevant budget lines in consultation with the Executive Director, the Manager of Finance and Administration will cause quotations to be submitted by suppliers. For all procurements, three quotations shall be solicited.

6.3 For procurements of TZS. Shs. 500,000 & below, quotations will be reviewed by the Foundation Accountant and approved by the Manager of Finance and Administration.

For procurements of TZS 500,000/- to 30,000,000/-, the received quotations will be reviewed by the Manager of Finance and Administration and the Foundation Executive Director and approved by the Management Team of the Foundation.

For procurements in excess of TZS 30,000,000/-, the received quotations will be sent to the Foundation Management Team for review and consultation before a supplier is awarded the contract. Approval of these purchases will be done by the Board of Directors and signed off by the Chair of the Board of Directors on behalf of the Foundation.

The lowest priced supplier quotation received will normally be awarded the order;

However other factors such as quality of the goods and services in question, credit scheme provided delivery of goods where necessary, quantities available, value for money, lead time and the reputation of the supplier are factors in then decision process.

* 1. **Suppliers selection method/criteria**

All suppliers will have to be pre-qualified and they will have to meet the following set of minimum requirements;

1. Have a valid operation license
2. Have at least three years record of proven success in the supply of the products or services that they deal in
3. Ability to offer credit facilities for a period of not less than two weeks to the Foundation
4. Ability to deliver supplies to the Foundation office or stores as may be required
   1. Once a supplier has been selected, the decision will be communicated to the Manager of Finance and Administration by the department head of the requisitioning Foundation area. The Procurement officer will then prepare a Local purchase order (LPO). The LPO will bear signatures of both the reviewers of the quotation and the person who approved the purchase before it is issued to the supplier. The LPO will also include the approved items from the submitted detailed description and the period of validity will also be clearly stated. No substitution of items is allowed nor can items be added to the order.

6.6 All approved items will be received by the Procurement Officer together with a representative of the requisitioning Foundation area. They will verify the authenticity based on the Local purchase order. All goods shall first be reported as received on a duly signed Goods Received Note (GRN) before they are forwarded to the respective Foundation departments/areas for distribution.

6.7 The invoices and delivery notes should be forwarded to the Manager of Finance and Administration who is responsible for requisitioning for the suppliers’ payments. The Manager of finance and administration will keep the original invoices while copies should be kept by the Procurement officer and the Head of Section of the requisitioning Foundation area.

6.8 In case of goods that are not delivered directly to the office for verification, as well as in the case of services, the procurement officer shall always seek for written endorsement from the relevant officers that the goods and services have been properly supplied before Manager of Finance and Administration effecting final payments.

6.9 Materials, equipment, supplies and services should not be ordered, picked up or performed until an LPO has been issued. No telephone orders of any kind should be placed by any employee of the Foundation.

**See Appendix 1** for Procurement Guidelines for Technical and Professional Supplies for the Foundation & **Appendix 1.A** for Procurement Guidelines for Laboratory Supplies.

**7.0 Handling of petty cash**

7.1 The petty cash float shall be operated on standing imprest basis. The imprest level shall be set at Five Hundred Thousands shillings **(TZS 500,000/-)** at each of the Foundation offices. The petty cash shall be kept by the Accountant/Cashier at each of the offices and they will be responsible for all petty cash activity. The Accountant/Cashier will ensure the safety of the petty cash funds.

7.2 The maximum payment that may be made from the cash imprest is **TZS 100,000/-.** The imprest may be topped up when the balance falls below **TZS 200,000/-** for the Main office and TZS **150,000/-** for the branch offices. These levels maybe amended as required with the agreement of the Foundation Management Team.

7.3 All petty cash disbursements will be made on a petty cash payment voucher. Petty cash payments shall be authorized by the Manager of Finance and Administration prior to payment and this will be evidenced by their signature on a cash requisition form raised by the person requiring the cash. The cash requisition form will detail the nature and reason for the purchase. **See Appendix 2.** The recipient of the cash being disbursed will be required to sign the petty cash payment voucher. **See appendix 3.**

7.4 An excel based petty cash ledger with pre-inputted computing formulae and budget categories shall be used to track the receipts and disbursements of petty cash on a daily basis. It shall have a provision of the person counting the cash and the one witnessing the count and the soft copy maintained for backup and audit trails.

7.5 When replenishment is required, only those payments for which accountability has been provided should be included. Staff given money for any purpose should be instructed that a receipt is necessary and any unspent balance must be returned.

**8.0 Payment requisitions**

8.1 For all items whose cost price is more than 100,000/-, payment requisitions shall be raised **(See Appendix 4 for the payment requisition form).** These shall be prepared by the Procurement Officer & and pass through authorization process

8.2 Payments above 100,000/- shall be made by cheques prepared by Accounting department on the basis of the authorized requisitions.

8.3 All staff requesting for such payments shall ensure that all invoices are handed in to the Manager of Finance and Administratio by close of business on Monday each week. Preparation of requisitions and signing will be done on Tuesday of each week and the requisition book submitted to accounting department every Wednesday. Payments will be effected every Thursday before 2.30 P.m.

1. **Bank Transanctions**

9.1 All bank reconciliation statements shall be prepared by accounting department at the month-end to ensure that any errors, omissions and discrepancies are detected and rectified in time.

* 1. All bank reconciliation statements shall be prepared by the account department and reviewed by the Manager of Finance and Administration. All bank reconciliation statements shall have a provision showing the preparation date, the preparer, the reviewer and the reviewing date.

1. **Fixed Assets**

10.1 A comprehensive asset register detailing the asset description, original cost, serial and engraved numbers, date of purchase and location shall be maintained.

* 1. All the Foundation assets with the exception of the motor vehicles and motorcycles shall be engraved.
  2. A physical asset counts on a quarterly basis and sometimes at random shall be carried out by the Procurement Officer and reviewed by the Manager of Finance and Administration.
  3. The Physical Asset count shall be reconciled to the asset register and any discrepancies followed up and rectified. The Director of finance and Administration shall review the reconciliation. This shall ensure the safeguard of the Foundation assets.
  4. All current and fixed assets should be insured comprehensively
  5. All donor money will be insured/covered by fidelity insurance

**11.0 amendment statement**

These policies and procedures are subject to amendment by the Foundation Board of Directors in order to meet any changes in national legislation, recommended accounting practices and donor requirements.

**APPENDIX 1**

**STANDARD OPERATING PROCEDURE**

**GENDER EMPOWERMENT FOUNDATION (GEFO)**

Number: **GEFO//**

Title: **PROCUREMENT GUIDELINES FOR TECHNICAL AND PROFESSIONAL SUPPLIES FOR GEFO**

|  |  |
| --- | --- |
| number: **GEFO//**  Supersede Number: | Division: |
| Effective date: | |
| ***Written by:*** | ***Reviewed and approved by:*** |
| Name: | Name: |
| Designation: | Designation: |
| Signature: | Signature: |
| Date: | Date: |

**DISTRIBUTION LIST**

GEFO Board of Directors

GEFO Executive Director

GEFO MFA

Head of Departments

Project staff

Members of GEFO

GEFO Master file

**Title: PROCUREMENT GUIDELINES FOR TECHNICAL AND**

**PROFESSIONAL SUPPLIES FOR GEFO**

### PURPOSE

To guide the personnel involved in the procurement of Technical and Professional supplies in the Foundation; and to produce a uniform, consistent and transparent system of channeling supplies.

### BACKGROUND/RATIONALE

Technical and Professional supplies are goods that require a lot of technical and professional specifications in their acquisition, transportation, storage and usage. Their procurement should always be guided by the needs of the technical end-users and should be done under approval and supervision of a representative of the necessary Foundation area, in this case either a Professional or a technician for certain equipments.

In respect therefore, the Foundation shall employ the pull system of supplies chain management. This means that all procurement should be based on evidence of needs and as well the prevailing consumption or morbidity patterns.

### SUPPLIES/MATERIALS:

* + - 1. Request for quotation book
      2. Goods received note (GRN) book
      3. Pens
      4. Calculator
      5. Proforma invoices/quotations
      6. GEFO Products Quality assurance handbook

### PROCEDURES

* 1. **Quantification of needs**

The quantity of supplies to order for the Foundation shall always be dictated by the available stock and the expected consumption of the product in the Foundation.

* + - 1. **Stock levels**

A minimum and maximum stock level shall always be determined from time to time. The **minimum stock level** is that quantity of supplies required meeting current consumption of the Foundation for two (2) months.

The **maximum stock level** is the stock level required to meet the current consumption demand for six (6) months.

The **reorder value** of supplies is the value of stock needed to meet the current stock demand for at two and a half (2½) months.

Average monthly consumption should always be used and is determined by the formula:

**Average monthly consumption= consumption of a good over last three (3) months**

* + - 1. **GEFO Procurement lead time for supplies**

The procurement **lead time** for Technical and Professional supplies shall be considered to be two weeks or fourteen calendar days. This is the time from placing a quotation up to delivery of the supplies to the store.

* + - 1. **Methods of quantification**

Two methods of quantification shall be used to estimate the quantity of a particular good to be ordered for the Foundation; consumption method and the morbidity method.

1. **Consumption method**

Here the quantity to be ordered will be that required to top up the current stock of supplies to meet the maximum stock level. It is calculated from the formula below:

**A = B – C**

A is the quantity to order.

B is the maximum stock level.

C is the current stock balance.

1. **Morbidity method**

Here order supplies basing on the expected consumption and prevailing consumption state. The quantity to be ordered shall be calculated from the formula outlined below:

**A = (B – C) + D**

A is the quantity to order

B is the maximum stock level

C is the current stock balance

D is the expected increase in consumption over three months’ period. It is determined from the expected recruitment of new cases entering the Foundation departments/areas projected over three months.

* + - 1. **Drawing forecasts**

For very specialized equipments, a rolling forecast of possible consumption of at least six months should be drawn and given to the prospective chosen supplier to prepare for its’ importation. The head of every section shall be required to draw a three-months forecast every time and submit to the Director of Finance and Administration for sanctioning.

* + - 1. **When to order**

Supplies should be ordered as soon as they fall to the reorder level. The purpose of the reorder level is to account for the possible bottlenecks to be experienced in the procurement process.

All calculations should be done basing on reliable data from stores consumption records (stock cards), technician reports and baseline surveys done.

* 1. **Supplies needs reconciliation with available funds**

In event of inadequacy of funds, the supplies needed shall be reconciled to be within the budgetary ceiling using the VEN method. Here supplies shall be classified as Vital, **E**ssential or **N**on-essential hence focusing priorities on the most crucial needs.

* 1. **Suppliers selection method/criteria**

All suppliers for Professional or technical products will have to be pre-qualified to meet a set minimum standards or criteria as outlined below:

1. **Technical and Professional suppliers should meet the following criteria:**
2. Have a valid operation license issued by the Tanzania Relevant Authority and should be under supervision of a qualified and registered board
3. Have at least four years record of proven success in the supply of multiple Technical and Professional products or a specialized class of service
4. Should be supplying products from factories that have passed CGMP (current good manufacturing practice) audits in both countries of manufacture and by Tanzania. At times proof of this will be required as well, a certificate of analysis of a product that may be demanded to ensure quality and compliance.
5. The product to be supplied must be appearing on the Tanzania Standard of Bureau at time of supply. In case of absence from that register, a copy of marketing authorization from the Registrar of relevant authority should be provided.
6. A supplier must be able to offer a credit scheme to the Foundation with a minimum amount of at least five thousand US dollars (US$5,000) or TZS 7,500 as will be determined by the Foundation Board of Director from time to time
7. Ability to meet a wide range of product/service lines as standard will be set according to type of product or service from time to time.
8. The cost of the product being supplied must not have a positive deviation from the average market price of that brand by 15%. Exceptions shall be taken into account for periods of scarcity of such product.
9. Preference in ordering will be given to suppliers with ability to deliver the supplies to the Foundation store.

Upon pre-qualification, the required supplier for any product shall be selected after a request for quotation has been issued. The best quotation may not necessarily the lowest cost but will take into account the best conditions. Such conditions will include:

1. Credit scheme provided
2. Delivery of goods to store (where necessary)
3. Quantities available
4. Speed of delivery
5. Quality of the product to be supplied i.e. source, expiry date etc.
   1. **Purchasing of Supplies**

Supplies shall be purchased after a carefully evaluated process that will involve:

* 1. Quantification
  2. Request for quotation
  3. Selection of best quotation
  4. Ordering of goods and setting specifications
  5. Delivery and confirmation of receipt of supplies in store
  6. Payment of the goods.

A technical person should be always involved to continuously check the quality parameters for every specified item being supplied. For all supplies, the order should always be checked and approved by head of section before a LPO is raised.

**Mode of procurement:**

All guidelines of the administration FM on procurement apply. It will as well include:

1. A tendering process will be used for all supplies to be purchased at a cost exceeding twenty five million (25m) shillings. Conditions and scope for each tender shall be set by a committee that shall include representation of both the administration and the consumer units.
2. A request for quotation should be made for products valued between one million (1m) to five million (5m) shillings. This should be sent to the pre-qualified suppliers.
3. For supplies worth less than one million (1m) shillings in value, they are considered as a micro-procurement and can be ordered from a single supplier.
4. However, under emergency situations, supplies can be ordered from one or two renowned suppliers to meet the needs.
5. Technical Product/Professional services shall have sole-source commitment with a renowned supplier who will from time to time be called upon to negotiate on prices based on the costs announced by the by respective provider(s).

**Placing an order**

1. An order should be placed only on a duly signed Local Purchase order which comes in triplicate.
2. The original should be given to the supplier, duplicate to the stores personnel expected to receive the goods/services and the triplicate should remain with the officer ordering.
3. A copy of the quotation of the supplier should be attached to the duplicate copy of the LPO.
   1. **Evaluation of suppliers’ performance**

Suppliers shall be constantly evaluated on their performance and adherence to the agreed upon terms. This will be used at the end of the procurement cycle to plan for future renewal or cancellation of a contract.

Departments/areas for supplier evaluation are:

1. Technical criteria: ability to meet the desired quality and compliance with sample or specifications given.
2. Financial criteria: The financial stability of the supplier and what negotiating power is available.
3. Commercial criteria: Shall consider customer care, market coverage, supply history, experience, and number of customers.
4. Competitiveness: cost and quality of goods as compared to a known competitor.
5. Environmental procedure: policy on preservation of the environment, disposal of expired products, etc.
6. Ethical criteria/ corporate responsibility: labour source, respect for human rights, etc.
   1. **Shelf-life Acceptance Criteria for products**

All products to be received in the Foundation store shall conform to the expiration requirements as mentioned in the table below:

|  |  |
| --- | --- |
| **Labeled Shelf-life** | **Minimum remaining shelf-life allowed** |
| Less than 2years | 60% of labeled period |
| 2 years | 14 months |
| 3 years | 25 months |
| 4 years | 33 months |
| 5 years | 48 months |

1. **Donations:**

All donations to Foundation shall have at least 50% of their labeled shelf-life left OR 6monthsof the shelf-life left if the product is projected to be used within 4 months. Entry ofdonations to the Foundation store shall always be sanctioned by either the head ofservices of a named Foundation department or the Foundation Manager.

### ATTACHMENTS

* 1. Local Purchase Order (LPO) book
  2. Request for Quotation book
  3. Goods received note
  4. Proforma invoice
  5. Product/Service classification and blocks for GEFO

### DOCUMENTATION/REFERENCES

* 1. Government of Tanzania, Ministry of Health; Health Information Management Systems (HIMS) guidelines.
  2. Management sciences for health; managing drug supply.
  3. Ministry of Health Tanzania, (Jul. 2002); Manual on drug logistics and Stores management procedures for Districts and Health Units.

## END.

**UNAUTHORISED MODIFICATION TO THIS FMG IS PROHIBITED**

**appendix 2**

**GENDER EMPOWERMENT FOUNDATION (GEFO)**

**PAYMENT REQUISITION FORM**

Date: No:

Name of the Project……………………………………Payment Account:…………………….

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| --- | --- |
| **Description (full details – attach documents as necessary)** | **Amount** |
|  |  |
| **Total** |  |

Amount in words

…………………………………………………………………………................................................................................................................................................................................

Requested by

Name…………………………………..Signature………………. Date…………………

Checked by

Name ………………………………… Signature………………… Date………………......

Head of Department

Approved by

……………………………………. Signature………………… Date……………….....

Manager of Finance and Administration

**appendix 3**

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**appendix4**

**GENDER EMPOWERMENT FOUNDATION (GEFO)**

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|  |  |  | Development Partner Payment Requisition | | |  |  |  |
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|  | Signature | | |  | Name | |  | Date |
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| **For use by Management** | |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  | Date: | |
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| Cheque date: | |  | Cheque received by: | |  |  |  |  |
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**The following personnel have read and understood this FMG:**

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