ACCOUNTING MANUAL

UPDATED VERSION

OCTOBER 1, 2026

COERR FOUNDATION (COERR)

ACCOUNTING MANUAL

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CATHOLIC OFFICE FOR EMERGENCY RELIEF AND REFUGEES / COERR FOUNDATION

ACCOUNTING MANUAL

Statement code: ACM-99	Page: 1 of 1
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Effective date: 1 January 2018	Revision no.: 7

POLICY STATEMENT

The following processes aim to provide guidelines to ensure that any changes made to this manual have been documented and processed appropriately, transparency and integrity.

1) Proposed changes to Finance and Admin Director.
2) Obtain an approval from the Chairman of COERR Foundation Board of Directors.
3) Recording the changes to this manual by highlighted in red-colored fronts and providing a summary of changes in the Table of Control.
4) Updating following information at the Header Table of relevant Statements.
    - Revised date
    - Effective date
    - Revision number
5) Replacing the relevant pages of the Accounting Manual, changing the page number if required.
6) Updating the Sample of new documents if required.
7) Informing the management team, accounting staff at Bangkok head office and field offices; and sharing the updated Accounting Manual to them.
8) Uploading on the COERR website.

Proposed by:

Finance and Admin Director

Approved by:

Chairman

CATHOLIC OFFICE FOR EMERGENCY RELIEF AND REFUGEES / COERR FOUNDATION

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TRACK CHANGES

Table of Control

Statement Code/ Page No.	Summary of Changes	Effective Date	Revision No.
All	Initial version (prior registration as COERR Foundation)	1 March 2013	1
ACM-03 ACM-09/page 1-2 ACM-30/page 1-2	Update Organization Chart; Allocation of HR and Administration Expenditures; Updated Sample Documents	1 April 2016	2
ACM-05/page 5 ACM-99	Receipt of Fund Collection of Bank Transfer	1 March 2017	3
Introduction, All pages	**Definition of 'COERR', same policies applied to COERR Foundation**	**1 January 2018**	**4**
ACM-20/page 47	Updated Tabel of Authorities	1 January 2021	5
ACM-10/page 43-46	Update new policy for Budget Process and Exchange Rate Application	1 January 2024	6
ACM-03/page 9-10 and ACM-20/ page 48	Updated Organization Charts and Tabel of Authorities	1 January 2025	7
ACM-07 on page 35-37	Updated Fixed Asset Policy to include the Internal Control of Attractive Items	1 January 2026	8
ACM-06 on page 33-34	Disbursement: Bank Check & Fund Transfer	1 October 2026	9

COERR FOUNDATION
ACCOUNTING MANUAL

INTRODUCTION

COERR Foundation hereinafter refers to as 'COERR', although COERR is the 'not for profit' it does not exempt from the necessity to operate efficiently. Modern time donors value highly the efficiency of funds they donated. Aside from clear, informative, relevant and highly convincing proposals, they also expect to receive updated status of the projects they funded in the form of regular and timely reports. The formats of these required reports vary to facilitate their necessary consolidation and further evaluation processes.

COERR has been continuously undergoing reporting and accounting systems development for decades. The systems have been effectively functioning as vital tools, serving COERR's management and donors alike. However, the systems had not been formally documented.

This manual is the first attempt to document the systems for further future review and reference.

This manual comprises of 6 major sections as follows:

1) Financial and Accounting Reporting: These reporting requirements serve as the objectives for the developed accounting system;
2) The General Accounting Plan: This plan provides broadly the general path for each involved transaction;
3) The Organization Chart: This defines lines of authority and responsibility of staff involved.
4) The Chart of Accounts: This list the accounts used to facilitate consistency in defining, classifying, recording and posting transactions;
5) Policy Statements and Detailed Procedures: This section specifies policies, rules, regulations, and procedures of the following transactions :
    a. Receipt of funds:
        i. Collection from donation boxes;
        ii. Collection of bank/postal check by mail;
        iii. Collection of bank transfer;
        iv. Collection of donation from donor's site;
        v. Recording of all receipts.
    b. Disbursement of funds:
        i. Revolving fund;
        ii. Petty Cash;
        iii. Advance;
        iv. All bank check disbursement.
    c. Fixed Assets;
    d. Accrued Expenses, Commitment, and Sub-grant.
6) Samples of Reports, Forms, and Records.

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FINANCIAL & ACCOUNTING REPORTS

The following table presents the details of financial and accounting reports COERR is required to prepare. The details consist of:

Type of Report-Internal;
Prepared by;
Distribute to;
Description of Reports;
Frequency of preparation;

Report Name	Description	Prepared by	Frequency	Distribute to
Consolidate Financial report	Receipts & Disbursements of Funds by Project combined multiple locations	Finance & Admin Supervisor	Monthly	Director/Manager
Financial Report by Location	Receipts & Disbursements of Funds by Project by location	Finance & Admin Supervisor	Monthly	Director/Manager
Fund Status Report	Summary of Total Income, total expenses and fund balance by project	Finance & Admin Manager	Monthly	Director
QUICKBOOKS Balance Sheet & Profit & Loss	Balance Sheet & PL print from QuickBooks	Finance & Admin Supervisor	Monthly	Director/Manager
Balance Sheet & Fund Receipt and Disbursement Statement	Balance Sheet & PL in general format	Finance & Admin Manager	Yearly	Director/Donor (as requested)
Cash Forecast	Forecast of cash inflow & outflow	Finance & Admin Manager	Monthly	Director
Fixed Asset Report	Report detail of Fixed Assets	Account Officer	Semi-Annual	Manager
Vehicle Report	Fuel, Maintenance cost by vehicle	Account Officer	Monthly	Manager

COERR FOUNDATION

ACCOUNTING MANUAL

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GENERAL ACCOUNTING PLAN

1) All accounting transactions are recorded on site at each location namely:
    a. Bangkok Office (COERR BKK)
    b. BRC Office (COERR BRC)
    c. Mae Sot Office (COERR MS)
    d. Mae Hong Son Office (COERR MHS)
    e. Mae Sa Riang Office (COERR MSR)
    f. Kanchanaburi Office (COERR KAN)
2) Aranyaprathet Office transactions are handled and recorded by Bangkok Office as separate cost centers;
3) All offices independently account for their transactions using the same accounting systems and computer programs;
4) Sub ledgers form part of each accounting systems and computer program;
5) At month end and after completion of inter office reconciliation; all offices export recorded data by e-mail to Bangkok Office for final review and adjustment.
6) Bangkok Office imports reviewed and corrected data from all offices for consolidation.
7) Monthly consolidated report is prepared by Bangkok Office Accounting after recording all commitments in the reporting module.

Table I and II are schematic presentation of the general accounting plan.

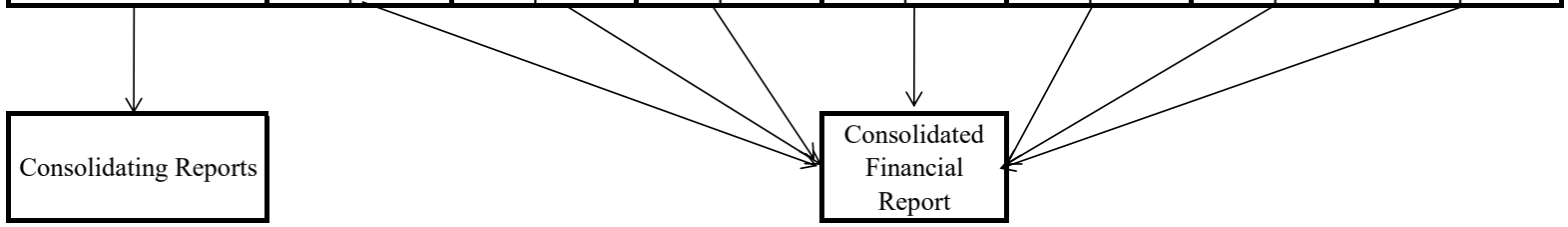
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ACCOUNTING MANUAL

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GENERAL ACCOUNTING PLAN

TABLE I

PARTICULARS	OFFICE						
	Bangkok		BRC	Mae Sot	Mae Hong Son	Mae Sariang	Kanchanaburi
	Bangkok Office	Aran					
Receiving Report from Field Offices and Bangkok Office	Draft Financial Report	Draft Financial Report	Draft Financial Report	Draft Financial Report	Draft Financial Report	Draft Financial Report	Draft Financial Report
Reviewing and Adjusting individual report by	Account Supervisor	Account Supervisor	Account Supervisor	Account Supervisor	Account Supervisor	Account Supervisor	Account Supervisor
Importing all reviewed and adjusted reports from all offices	Reviewed and Adjusted Fianancial Reports	Reviewed and Adjusted Fianancial Reports	Reviewed and Adjusted Fianancial Reports	Reviewed and Adjusted Fianancial Reports	Reviewed and Adjusted Fianancial Reports	Reviewed and Adjusted Fianancial Reports	Reviewed and Adjusted Fianancial Reports

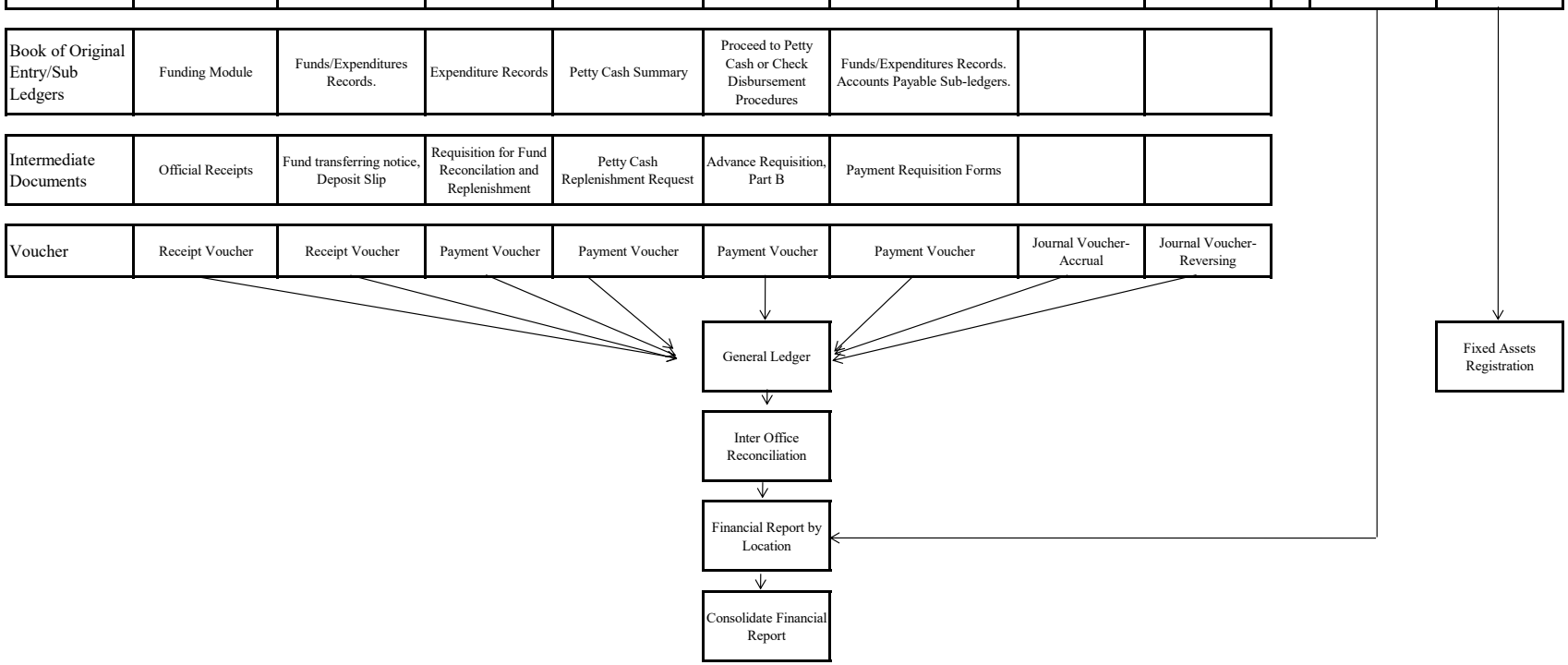


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GENERAL ACCOUNTING PLAN FOR ALL OFFICES

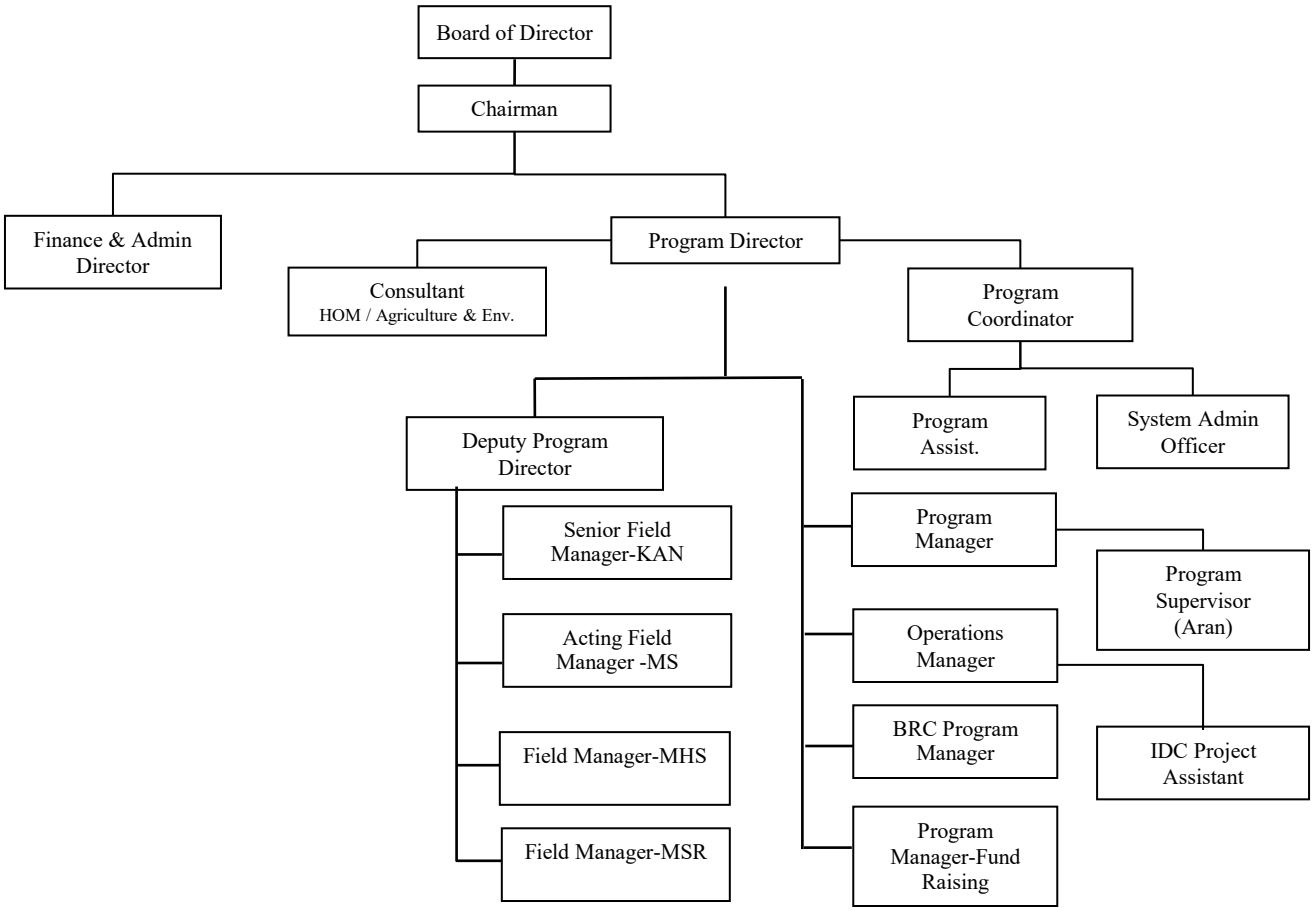
TABLE II

PARTICULARS	Accounting Transactions										
	Receipts		Disbursements				Accruals			Commitments	Fixed Assets
	Donations	Internal	Revolving Fund	Petty Cash	Advance	Check Disbursement	Recording Accrual	Reversing Record			
Supporting Documents	Donation Boxes Cash Count, Transmittal Letter, Notice from Donors	Income Records	Expenditure Supporting Documents	Advance Requisition, Requisition for Per Diem, Expenses Summary with suppliers' Official Receipts.	Travelling & expenses estimates and justification	Purchase Requisition, Purchase Order, Supplier's Invoice/Receipt.	Suppliers' Invoices/Receipts. Receiving Report			Field Staffs' individual commitment records, outstanding purchase orders.	Suppliers' invoices, assets manual, repairs and maintenance records.
Source Documents	Copy of Bank Deposit Slip,Cash Remittance Note, Donation Record, Bank/Postal Check, and Notice from Donor.	Requisition for Revolving Fund, Advance, Per Diem, Travelling Expenses, reimbursement, fund replenishment	Payment Voucher-Revolving Fund	Petty Cash Voucher	Advance Requisition, Part A	Requisition for Revolving Fund, Advance, Per Diem, Travelling Expenses, reimbursement, fund replenishment. Receiving Report for goods and services.	Project Accrued Expenses Reports	Journal Voucher-Accrual		Commitment Report	Copy of Payment Voucher for related transactions, approved loss or damage reports
Prepared/Recorded By	Account Officer	Account Officer	Account Officer	Petty Cash Custodian	Account Officer	Account Officer/Logistic Officer	Account Officer	Account Officer		Account Officer	Account Officer
Book of Original Entry/Sub Ledgers	Funding Module	Funds/Expenditures Records.	Expenditure Records	Petty Cash Summary	Proceed to Petty Cash or Check Disbursement Procedures	Funds/Expenditures Records. Accounts Payable Sub-ledgers.					
Intermediate Documents	Official Receipts	Fund transferring notice, Deposit Slip	Requisition for Fund Reconcilation and Replenishment	Petty Cash Replenishment Request	Advance Requisition, Part B	Payment Requisition Forms					
Voucher	Receipt Voucher	Receipt Voucher	Payment Voucher	Payment Voucher	Payment Voucher	Payment Voucher	Journal Voucher-Accrual	Journal Voucher-Reversing			



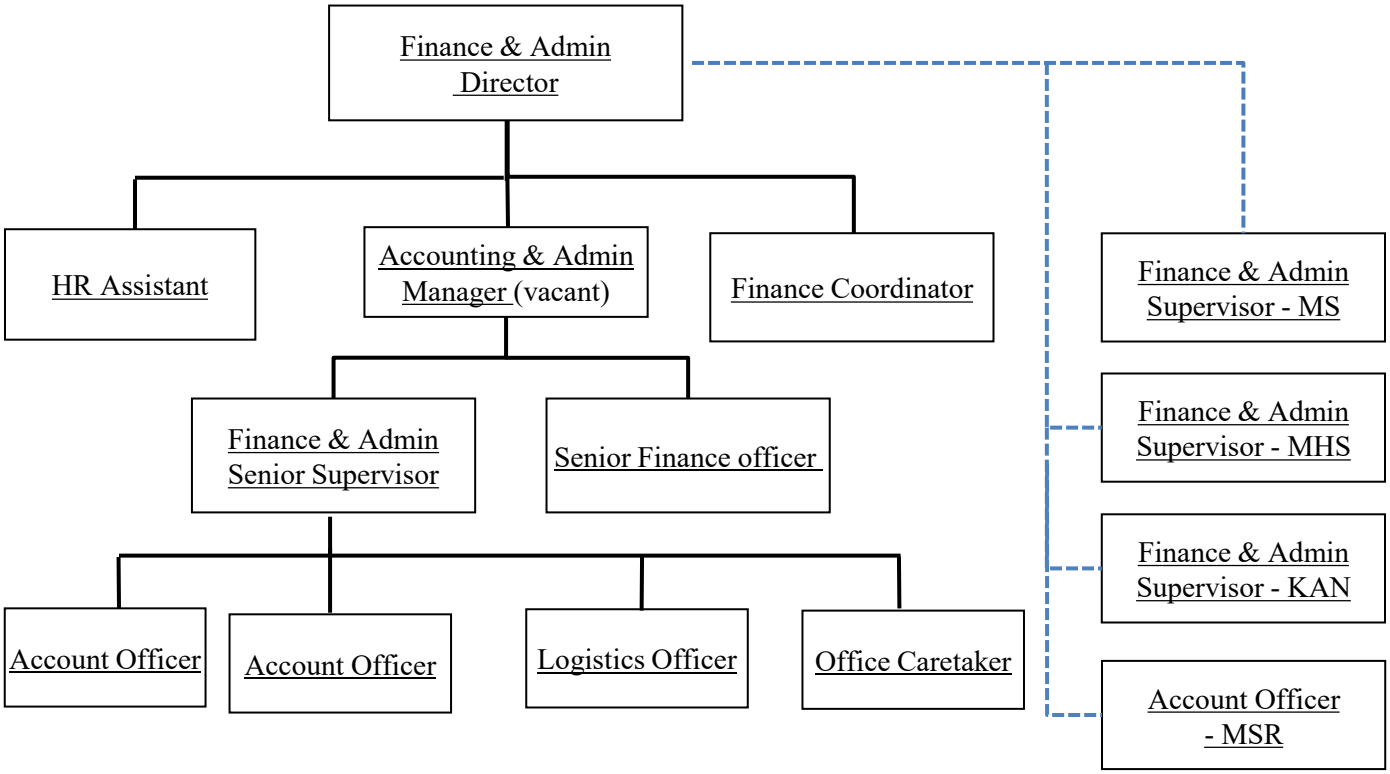
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THE ORGANIZATION CHART



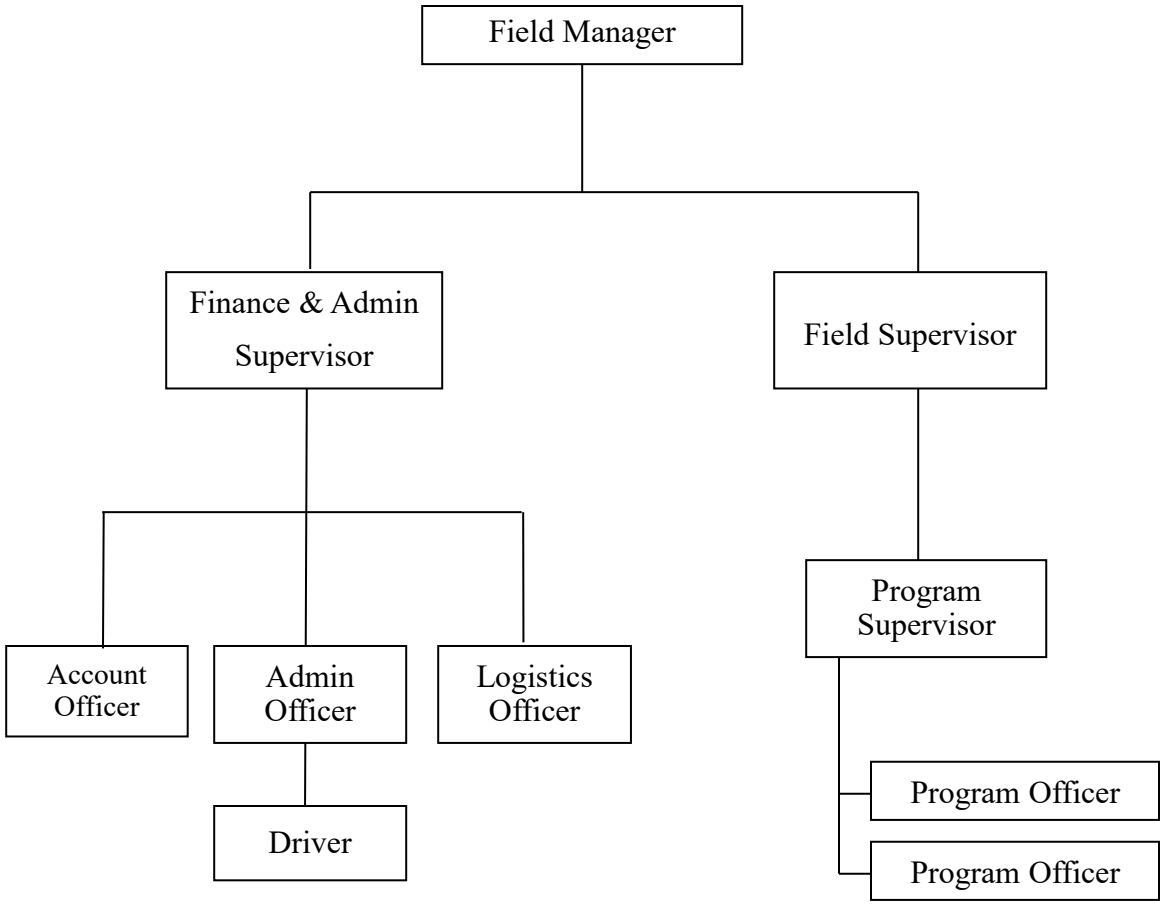
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FINANCE & ADMIN FUNCTION



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THE ORGANIZATION CHART
FIELD OFFICE



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CHART OF ACCOUNTS

Types of Accounts:

7 Types/Groups of Accounts are:

Account Group	Description
1	Assets
2	Liabilities
3	Fund Balance
4	Income or Source of Fund
5	Project Expenditure-Restricted Fund
6	Project Expenditure-Unrestricted Fund
7	Administrative Expenses

Group 1 to 3 form part of Balance Sheet: Assets = Liabilities + Fund Balance.
Group 4 to 6 form parts of Fund Flow (Income) Statement: Income or Source of Fund – Project Expenditure-Restricted /Unrestricted Fund = Fund Balance.

Account Code:

The coding system is established in accordance with the specifications set by "Quickbooks", the accounting software program COERR uses. The account code comprises of 7 digits separated to 5 main coding levels as follows:

Level 1	representing type of accounts; 3 digits code is used at this level;
Level 2	representing account sector; 2 digits code are appended to level 1;
Level 3	representing account under each sector; 2 digits code are appended to level 2;
Level 4	representing subsidiary account; 7 alpha-numeric digits coding shall be used replacing Level 3 when recording in accounts with subsidiary ledger.

CHART OF ACCOUNTS

Sample of Accounts and Account Codes follows:

Account Code	Account Description	Account Type
111	CASH ON HAND & IN BANK	Assets
11110	Cash on Hands	Assets
1111001	Cash on Hands - Baht	Assets
212	ACCRUED EXPENSES	Liability
21210	Accrued Project Expenses	Liability
2121010	Accrued Expenses - UNHCR	Liability
2121012	Accrued Expenses. - CD	Liability
311	RESTRICTED FUND-OVERSEA GRANT	Fund Balance
31110	International Organization	Fund Balance
3111010	Fund Bal.-UNHCR	Fund Balance
312	RESTRICTED FUND-LOCAL GRANT	Fund Balance
32000	Retained Earnings	Fund Balance
411	INCOME OVERSEA GRANT-RESTRICTED	Income
41110	International Organization	Income
4111000	Income-UNHCR	Income
421	INCOME LOCAL GRANT-RESTRICTED	Income
422	INCOME LOCAL GRANT-UNRESTRICTED	Income
42210	COERR's Project	Income
4221010	Income-Children Program	Income
501	MULTI-SECTORAL ASSISTANCE	Expense (Restricted)
50101	Special Services	Expense (Restricted)
5010101	Fuel	Expense (Restricted)
5010102	Office Equipment	Expense (Restricted)

CHART OF ACCOUNT

Account Code	Account Description	Account Type
505	PASTORAL	Expense (Restricted)
50501	Pastoral Activities	Expense (Restricted)
5050101	Subsidy to Church Personnel	Expense (Restricted)
050101a	Subsidy to priests/sisters	Expense (Restricted)
050101b	Subsidy to catechists	Expense (Restricted)
601	CHILDREN PROGRAM	Expense (Unrestricted)
60101	Children Activities	Expense (Unrestricted)
6010101	Young Missionary	Expense (Unrestricted)
701	ADMINISTRATION	Expense (Admin)
70101	Personnel Expenses	Expense (Admin)
7010101	Salaries	Expense (Admin)
7010102	Wages	Expense (Admin)
70102	Office Building & Maintenance	Expense (Admin)
7010202	Office Rental	Expense (Admin)
7010203	Maintenance Building	Expense (Admin)

Donor and Program Code:

Receipts of Fund and Expenditures are recorded separately for each program of each donor. The abbreviations for donors follow:

UNHCR	United Nations High Commissioner for Refugees
UNICEF	United Nations Children's Fund
CD	Caritas Denmark
CG	Caritas Germany
EDM	Enfants du Mekong

CHART OF ACCOUNTS

The structure of program code follows:

Activity Type +Year / Project Code

Activity Type indicating the standard activities handled by COERR:

R	Refugees
C	Thai Communities
D	Detainees
E	Emergency
G	General Admin

Year code = the last two digits of the A.D. year.
Project Code = 3 numerical digit code assigned to each project

Sample of donor and program codes follow:

Donor : Project Code	Donor Name	Project Name
CD:R13/506	Caritas Denmark	Thai-Burma Border Programme
UNHCR:R13/501	United Nations High Commissioner for Refugees	Monitoring of UASC Children in Refugee Camps on the Thai-Myanmar Border
UNHCR:R13/508	United Nations High Commissioner for Refugees	Assistance to Urban Refugees and Asylum-Seekers
UNICEF:R11/504	United Nations Children's Fund	YS 209 - Child Protection

Cost Center Code:

Cost center code is used to identify and classify expenditure for each center. The 1 numerical digit code for each cost center follows:

0 = Bangkok
1 = Mae Sot
2 = Kanchanaburi
4 = Surin
5 = Aranyapradhet
6 = Mae Hong Son
8 = BRC
9 = Mae Sariang

COERR FOUNDATION

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RECEIPT OF FUND
COLLECTION FROM DONATION BOXES

Policy Statements:

1) All donation boxes are to be numbered, registered, and accounted for at all time. All collected donation boxes shall be kept in Accounting Department's safe box pending proper unlocking and counting procedures;
2) Unless otherwise requested by donation site owner/authority, each donation box is to be unlocked, counted, and recorded in donation box cash count individually by 1 authorized funding officer and 1 authorized accounting officer at COERR accounting office under supervision and authentication of the Funding Manager;
3) Donation box may be unlocked and counted at donation site only at the request of donation site owner/authority. 2 authorized funding officers unlock, count, and prepare donation box cash count sheet of each individual box under witness and authentication of at least one donation site representative.

Detailed Procedures:

2 Funding Officer (at COERR office before starting the daily collection trip):

1) Collects from store adequate number of new empty donation boxes to replace the donation boxes to be collected from donation sites. Updates donation box register;
2) Prepares "donation box exchange note" specifying the box identification numbers to be exchanged for each and every donation site covered by the day's trip;
3) Requests and collects keys for the boxes to be counted at donation sites in accordance with specific requirements from donation sites owners;
4) Start the trip.

2 Funding Officers (at donation site):

1) Exchanges the new locked donation boxes for the old locked donation boxes;
2) Checks, updates, and requests acknowledgement from authorized donation site representative on "donation box exchange note".
3) Submits original copy of "donation box exchange note" to donation site representative as evidence of transaction. Keeps copy of updated and acknowledged "donation box exchange notes for further processes at COERR office at the end of the trip.

4) Repeats donation box exchanging transaction at other donation sites;

2 Funding officers (at donation site where cash counting is requested and authorized):

5) Exchanges the new locked donation boxes for the old locked donation boxes;
6) At the presence of authorized donation site representative, unlocks the collected donation box, counts cash, and records details on designated "donation box cash count sheet". Obtains acknowledgement from presented authorized donation site representative.

7) Puts cash and acknowledged "donation box cash count sheet" in a designated cash
bag. Closes and seals cash bag with tagged seal ring;
8) Checks and updates other and requests acknowledgement from authorized donation site representative on "donation box exchange note".
9) Submits original copy of "donation box exchange note" to donation site representative as evidence of transaction. Keeps cash and copy of updated and acknowledged "donation box exchange note for further processes at COERR office
at the end of the trip.
10) Repeats donation box exchanging transaction at other donation sites;

2 Funding Officers (at COERR office at the end of the trip):

11) Updates donation box register;
12) Hands over all collected donation boxes and collected cash in sealed cash bags with all "donation box exchange note" to Funding Manager's representative for further processes;
13) Acquires acknowledgement from Funding Manager's representative to release their responsibility for the transactions.

RECEIPT OF FUND
COLLECTION FROM DONATION BOXES

1 Funding Manager's representative and 1 Account Supervisor's representatives (at COERR office):

1) Unlocks and counts cash from each donation box on a box by box basis. Records details of collection on each separated "donation box cash count". Updates copy of appropriated "donation box exchanging note;
2) Repeats unlocking and counting of all collected donation boxes;
3) Unsealed and counts cash from each collected cash bag on a bag by bag basis. Checks and confirms details in all received "donation box cash count";
4) Prepares consolidated donation box cash count with 1 copy summarizing total collection and cash remittance note with 1 copy. Obtains Funding Manager's verification.
5) Submits cash, original consolidated donation box cash count, and both copies of cash remittance note to Finance Division for further processing.

Forms and Records:

1) Donation box register;
2) Donation box exchange note;
3) Donation box cash count sheet;
4) Consolidated donation box cash count.

RECEIPT OF FUND
COLLECTION OF BANK/POSTAL CHECK BY MAIL

Policy Statement:

1) 2 authorized funding officers are responsible for opening and retrieving contents from all donation envelopes;
2) Bank/Postal Checks retrieved from donation envelopes shall be photocopied, recorded, and kept in file prior to remitting them to authorized accounting officer for further processing;
3) Pre-numbered official receipt is to be issued evidencing each collection from donor. All issued pre-numbered official receipt must be controlled and accounting for.

Detailed Procedures:

2 Designated Funding Officers:

1) Collect donation envelopes from mail-room. Open envelopes and retrieve bank and or postal checks with transmittal letters from donation envelopes; attaches empty envelop to retrieved transmittal letters;
2) Records receipt of donation in Donation Register and Donation Information computer program;
3) Photocopy or scan all retrieved bank and/or postal checks.
4) Prepare donation records with the following attachments:
    a. all retrieved bank and/or postal checks;
    b. copies of retrieved bank and/or postal checks;
    c. transmittal letters;
5) Submit to authorized account officer. Obtain receipt acknowledgement on donation register.

Forms and Records:

1) Donation register and information;
2) Donation record.

RECEIPT OF FUND
COLLECTION OF BANK TRANSFER

Policy Statement:

1) All documents evidencing bank transferred donations shall be photocopied, recorded, and kept in file prior to remitting them to authorized accounting officer for further processing;
2) COERR's Accounting System and bank accounts are in local currency i.e. THB. Both expenditures and incomes are recording in the system in THB.
3) The donations from international donors via fund transfer will have gain or loss on exchange rate vs. Plan/Budget Proposal's rate.
4) To ensure that the revision of project budget in THB reflects actual receipt. The impact of exchange rate will be reported in the financial statement in compliance with the project guideline.
5) Acknowledge the receipts and provide the donors the bank remittance evidence.
6) Authentication of all bank transfers shall be done by one designated accounting officer;

Detailed Procedures:

Designated Funding Officer:

1) Upon receiving notice of bank transfer from donor, prepares donation record indicating all details received, and attaches all received documents to donation record;
2) Submits donation record together with all received documents to authorized account officer for further authentication with bank officer.

Authorized account officer:

3) Obtains authentication of bank transfer and authentication code from bank officer;
4) Informs designated funding officer of the authenticated transaction;

Designated Funding Officer:

5) Updates donation register and send the acknowledge of receipt to donor.

Forms and Records:

1) Donation record;
2) Donation register

RECEIPT OF FUND
COLLECTION OF DONATION FROM DONOR'S SITE

Policy Statement:

1) All collection of donation from donor's site must be handled by authorized funding officer carrying COERR power of attorney signed by Funding Manager;
2) Pre-numbered receipt is to be issued evidencing each collection from donor. All issued pre-numbered receipt must be controlled and accounted for.
3) All collections are to be immediately remitted to authorized account officer for further processing.

Detailed Procedures:

Authorized funding officer:

1) Upon receiving notice from donor to collect donation from donor's site, prepares and submits COERR power of attorney with copy to Funding Manager for approval and signature;

Funding Manager:

2) Checks, approves, and appends signature of COERR power of attorney;
3) Returns signed COERR power of attorney to authorized funding officer;

Authorized funding officer:

4) Records transaction on donation register;
5) Keeps copy of COERR power of attorney and received notice in pending file;
6) Submits COERR power of attorney to account officer;

Account officer:

7) Prepares receipt with 2 copies;
8) Submits prepared receipt to Finance & Account Manager's for approval ;

Authorized funding officer:

9) Upon receiving power of attorney, receipt with copy from account officer, retrieves copy of power of attorney and received notice from pending file;
10) Collects donation from donor;
11) Acknowledges receipt of donation on receipt;
12) Submits original COERR power of attorney and receipt to donor;

13) Upon returning to COERR office, prepares donation records, and update donation register;

14) Remits all collections with donation records and all supporting documents to authorized account officer.

Forms and Records:

1) Power of attorney;
2) Official Receipt
3) Donation register;
4) Donation record.

RECEIPT OF FUND
ALL COLLECTIONS

Policy Statement:

1) Each day's cash receipts are kept in safe box maintained in Accounting Department for deposit into appropriates bank accounts the following day.
2) Except for postal check and coins, all collections are to be deposited in the same form as received.
3) Prior to bank deposit, all postal checks are to be cashed and coins are to be exchanged to bank notes.
4) All receipts deposited shall be accounted for no later than the following working day.
5) Pre-numbered official receipt is to be issued evidencing each collection from donor. All issued pre-numbered official receipt must be controlled and accounted for.

Detailed Procedures:

Account Supervisor:

1) Receives from designated funding officers the following:
    a. Cash and coins, cash remittance notes with copy, donation box cash count sheet;
    b. Cash, bank checks, postal checks, and bank transfers accompanying with donation record with copy, transmittal letters, copies of bank and postal checks, copy of donor's deposit slips, copy of COERR receipt, and notice from donors.
2) Checks and reconciles donation records against actual amounts and types of fund received;
3) Acknowledges receipt of each donation record and cash remittance note;
4) Returns copy of acknowledged cash remittance notes, donation records, bank and postal checks to designated funding officers for their records and files;
5) Files chronologically the donation box cash count sheets, donor's transmittal letters, and notices from donors for future reference;

RECEIPT OF FUND
ALL COLLECTIONS

Designated Account Officer:

6) Cash the postal checks at the post office;
7) Exchange coins to bank notes at the Royal Thai Mint;
8) Prepares bank deposit slips with copies for all collections;
9) Deposits cash and bank checks at the designated bank;

Account Officer:

10) Using Funding Module computer software, issues COERR official receipts with 2 copies;
11) Obtains Finance & Account Manager's signatures on COERR official receipts;
12) Files copy 2 of COERR official receipts numerically;
13) Remits original of COERR official receipts to donors;
14) Prepares cash receipt voucher, obtains Finance and Account Manager's approval;
15) Posts cash receipt transactions in the cash receipt module of the accounting computer software.

Forms and Records:

1) Cash remittance note;
2) Donation box cash count sheet;
3) Donation record;
4) Official receipt;
5) Cash receipt voucher.

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DISBURSEMENT OF FUNDS
REVOLVING FUND

Policy Statements:

1) The imprest fund system is in use. The fund shall be used specifically for individual field office activities with proper approval from field managers;

2) Designated amounts of funds shall be determined for each field office depending on the volume of activities and fund requirements for the period.

3) Project and account codes are essential parts of the requisition and disbursement;

4) Petty Cash Funds for particular field office shall be reimbursed from this fund;

5) All funds shall be replenished when the balance approaches designated level and at month-end;

6) All request for replenishment shall be evidenced by Revolving Fund Reconciliation Form and Journal Book (Revolving Fund Disbursements Summary) and supported by original disbursement documents duly authenticated and approved by field managers;

7) All original disbursement documents shall be duly voided by stamping "PAID" with date of payment upon replenishing the fund by Bangkok Office.

8) Surprise count of fund and reconciliation shall be made from time to time by designated officer from Bangkok Office.

Detailed Procedures:

1) Follows normal cash disbursement detailed procedures for:
    a. setting-up revolving fund;
    b. disbursement from revolving fund.

Field Office Account Officer:

2) Based on the information from Journal Book and computer accounting software used, reconciles the records against actual remaining fund;
3) Prepares Revolving Fund Reconciliation with copy;

DISBURSEMENT OF FUNDS
REVOLVING FUND

4) Based on Revolving Fund Reconciliation and Journal Book, prepares Request for Replenishment with copy;
5) Obtains Field Manager's approval on Request for Replenishment;
6) Files chronologically copy of Request for Replenishment with copy of Revolving Fund Reconciliation and Journal Book attached;
7) Attaches original Payment Vouchers with original supporting documents attached to Request for Replenishment; (In effect, the Request for Replenishment set consists of original copy of Request for Replenishment, Revolving Fund Reconciliation, Journal Book, Payment Vouchers, Payment Supporting Documents);
8) Submits Request for Replenishment set to Bangkok Accounting Officer;

Bangkok Office Account Officer:

9) Receives Request for Replenishment set for Field Office Account Officer;
10) Checks and authenticates transaction by making certain that:
    a. All payments are properly supported by payment supporting documents;
    b. All Payment Vouchers are properly coded with designated project and account codes;
    c. All payments are properly approved and in accordance with the governing policy;
    d. All payments are properly classified and recorded in each budget line following the project and account codes;
11) Prepares Payment Voucher for the replenishment requested amount with copy;
12) Obtains Finance & Admin Manager approvals;
13) Records replenishment transactions in accounts;
14) Submits Payment Voucher set to Bank Check Custodian for making bank transferring transaction;

Bangkok Office Account Officer (bank check custodian):

15) Prepares bank check/bank transferring instruction, obtains authorized signatories on check/bank transferring instruction;

16) Activates bank transfer transaction;
17) Files Payment Voucher set numerically;
18) Informs Field Office Account Officers of the completion of bank transfer.

Forms and Records:

1) Journal book;
2) Revolving fund reconciliation;
3) Request for replenishment;
4) Payment voucher;

DISBURSEMENT OF FUNDS

PETTY CASH

Policy Statements:

1) The imprest fund system is in use. The fund shall be used for petty disbursement requirements with proper approval from authorized officers;

2) Designated amounts of funds shall be established depending on the volume of activities and fund requirements of the unit for the period;

3) Payment from petty cash fund shall not exceed 3,000.00 Baht/transaction.

4) All petty cash funds shall be reimbursed when funds are depleted to 30% or less level and at month end;

5) All requests for reimbursement shall be evidenced by Petty Cash Reimbursement Form summarizing and classifying all payments and supported by original disbursement documents duly approved by authorized officers;

6) To ensure proper recording and handling of the fund, unscheduled cash count and reconciliation of the petty cash fund shall be monthly performed by field office Finance and Administration Supervisor.

7) Surprise count of fund shall be made from time to time by designated officers from Bangkok Office.

Detailed Procedures:

Petty Cash Disbursement-Requisitioner:

1) Prepares petty cash supporting documents which include Advance Requisition, Requisition for Per Diem, Expenses Summary with supplier's original official receipts, etc.;
2) Prepares Petty Cash Voucher, obtains Authorized Officer's approval;
3) Submits approved Petty Cash Voucher with supporting documents to Petty Cash Custodian for payment;

DISBURSEMENT OF FUNDS

PETTY CASH

Petty Cash Disbursement-Petty Cash Custodian:

4) Checks and makes sure the Petty Cash Voucher is properly approved and supported;
5) Pays petty cash in accordance with the approved Petty Cash Voucher; obtains requisitioner's receipt acknowledgement on Petty Cash Voucher;
6) Files Petty Cash Voucher with supporting documents pending replenishment.

Petty Cash Replenishment-Petty Cash Custodian:

7) Based on pending filed Petty Cash Vouchers, prepares Petty Cash Replenishment Report with copy summarizing and classifying all disbursements by project and account codes;
8) Files copy of Petty Cash Replenishment Report pending receipt of replenished amount;
9) Submits Petty Cash Replenishment Report with supporting documents to Account Officer in charge for replenishment;

Petty Cash Replenishment-Account Officer (Bank Check custodian):

10) Checks and authenticates all disbursements;
11) Prepares Payment Voucher specifying proper amounts, project and account codes**;**
12) Prepares bank check specifying petty cash custodian as bearer/receiver;
13) Obtains transaction approval and check signatories' signatures on bank check;
14) Remits signed bank check to petty cash custodian;
15) Records disbursement transaction in account;
16) Files Petty Cash Voucher with supporting documents numerically;

Petty Cash Replenishment-Petty Cash Custodian

17) Cashes bank check and replenishes petty cash fund.

DISBURSEMENT OF FUNDS

PETTY CASH

Forms and Records

1) Advance requisition;
2) Requisition for per diem;
3) Expense summary;
4) Petty cash voucher;
5) Petty cash replenishment report;
6) Payment voucher.

DISBURSEMENT OF FUNDS

ADVANCE PAYMENT

Policy Statements:

1) All advances must be authorized by Authorized Officer for activity requirements.

2) All payment from advance fund shall be for specific requested purposes and project;

3) Advance requisition from requisitioner with outstanding balance shall not be allowed;

4) All advances shall be immediately cleared upon completion of the requested purposes and shall not exceed 15 days from the date of advance receipt;

5) Balance of advance fund shall be clear through the fund advance, i.e. Petty Cash Fund if advance is 3,000.00 Baht or less, bank check if advance exceed 3,000.00 Baht.

Detailed Procedures:

Advance Payment-Requisitioner:

1) Prepares Part A of the Advance Requisition with copy, attaches supporting document justifying the necessity for advance;
2) Obtains approval on Part A of the Advance Requisition from authorized officers;
3) Submits approved Advance Requisition with supporting documents to appropriate account officer:
    a. Follows Petty Cash Disbursement procedures for advance less than 3,000.00 Baht;
    b. Follows Check Disbursement procedures for advance exceeding 3,000.00 Baht;

Original of Advance Requisition with supporting documents serve as supporting document for appropriate disbursement transactions and will be kept as part of transaction document;

DISBURSEMENT OF FUNDS

ADVANCE PAYMENT

Advance Payment-Account Officer (Petty Cash/Check Custodian):

4) Upon disbursing advance payment, obtains requisioner's acknowledge of receipt on Part A of Advance Requisition, and remits copy of Advance Requisition to requisitioner;

Advance Payment Clearing-Requisitioner:

5) Spends advance as requested. Prepares Part B of Advance Requisition. Attaches supporting documents to Part B of Advance Requisition;
6) Upon completion of requested task, completes and submits Part B of Advance Requisition with supporting documents to authorized officer for approval;
7) Proceeds to:
    a. Disbursement (Petty Cash or Check) procedures if actual expenses exceed advanced amount;
    b. Receipt procedures if advance amount exceeds actual expenses.

Forms and Records:

1) Part A of Advance requisition;
2) Petty cash voucher;
3) Payment voucher;
4) Part B of Advance requisition.

DISBURSEMENT OF FUNDS

BANK CHECK AND FUND TRANSFER

Policy Statements

1) All disbursements, except from-petty cash funds, must be made by check or fund transfer;

2) All payments must be duly approved by authorized officers;

3) All supporting documents must be original and stamped "PAID", noted with check/voucher number and date of payment;

4) Voided or spoiled checks must be properly mutilated and held available for subsequent inspection;

5) Unused checks must be properly controlled;

6) At least 2 signatories are required for each bank account according to the Bank Mandates.

7) Checks shall be drawn to specific recipients preferably with "A/C Payee Only". Drawing cash checks is prohibited;

8) Bank accounts must be reconciled monthly;

Note: For payment through Electronic Banking, the above policy is applicable with the replacement of check signatories with security pin codes which shall be kept under custody by each particular signatory.

Detailed Procedures:

Requisitioner:

Two sources of requisition for disbursements are:

a. From inter requisitioners for operating expenditures: Types of expenditures and standard form for requesting payment follows:
   i. Advance payment; Advance Requisition;
   ii. Travelling expenses: Travel Report;
   iii. Per Diem payment: Requisition for Per Diem;
   iv. Operating expenses: Expenses Report.

b. From Logistics Officer for procurements and related logistic expenditures: Purchase Requisition, Purchase Order, TOR/Contract, Receiving Report, Suppliers' Invoices and Delivery Notes are required documents for payment requisition.

Account Payable Officer:

1) Upon receiving requests for disbursement in form of various standard requisition forms as a) and b) above, reviews completeness of each transaction and authentication of documents;
2) Prepares Payment Voucher;
3) Obtains approval from the budget owner;
4) Records transaction in accounting system;
5) Submits approved Payment Voucher with supporting documents to Account Supervisor.

Account Supervisor (bank check custodian):

6) Verify the Payment Voucher and supporting document;
7) Prepares bank checks or electronic fund transfer in the Bank Application and obtains signatures from two authorizers;
8) Records issued check and fund transfer transaction in the disbursement log book;
9) In case of procurement and logistic expenditures, exchanges the bank check of suppliers' official receipt;
10) Returns disbursed Payment Vouchers with completed supporting documents to Account Payable Officer for filing numerically.

Form and Records

1) Advance requisition;
2) Travel report;
3) Requisition for per diem;
4) Expenses report;
5) Purchase requisition;
6) Purchase order;
7) Receiving report/Suppliers' invoice;
8) Payment voucher.

COERR FOUNDATION

ACCOUNTING MANUAL

Statement code: ACM-07	Page: 1 of 3
Prepared date: 20 December 2017	Revised date: 1 January 2026
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FIXED ASSETS

Policy Statements:

1) All fixed asset costs are funded by particular donors and distinctively recorded as project expenditure items specified by donors. Thus depreciation is not accounted for.
2) To be classified as fixed asset, cost of item must exceed 10,000.00 Baht and has longer than 1 year lifespan.
3) All fixed assets must be coded, tagged, and controlled using the 7 digits fixed asset code comprising of:
    a. 1 numerical digit location code:
        0 = Bangkok
        1 = Mae Sot
        2 = Kanchanaburi
        4 = Surin
        5 = Aranyapradhet
        6 = Mae Hong Son
        8 = BRC
        9 = Mae Sariang
    b. 1 numerical digit asset type code:
        1 = Land & Building
        2 = Vehicle
        3 = Furniture & Equipment
        4 = Computer Equipment
    c. 2 digits year of acquisition code:
        11 = 2011
        12 2012
    d. 2 digits running number chronologically assigned to fixed assets.
    e. 1 additional digit with / immediately in front affixed to the running number in case an item consists of multiple parts.
4) All Fixed Assets, though being recorded as expenditure, are recorded using QuickBooks system in Fixed Assets Registration form specifying details of assets including photos of the assets and photocopy of all documents relating to each particular fixed asset transactions.
5) Fixed Asset Summary Report is prepared and distributed for verification semi-annually.
6) Physical inventory of fixed assets is taken at least annually. Results are compared with Fixed Assets Registration record.
7) Prior written approval is required for:
    a. Additions to fixed assets;
    b. Sale of fixed assets;
    c. Scrapping or retiring fixed assets;

d. Transfers of fixed assets from one department to another;
e. Adjustment of book record to physical inventory.

Detailed Procedures:

Acquisition of Fixed Asset:

1) Observes and follows detailed procedures specified in Procurement Manual;
2) Observes and follows check disbursement detailed procedures for payment for fixed asset part.

Attractive Item and IT Equipment:

Equipment with a purchase value below the capitalization threshold of THB 10,000 that is portable, easily removable, or susceptible to theft (e.g. printers, televisions, sound equipment, mobile devices, cameras, and networking equipment etc.) shall not be capitalized as fixed assets. However, such items shall be recorded and controlled by assigning the designated custodian, labeled as COERR property where practicable, and included in periodic physical verification.

Before Purchasing:

- Confirm operational need.
- Check whether a similar item already exists.
- Obtain approvals according to the procurement policy.
- Record the item in the Attractive Item Register upon receipt.

The movement and disposal of these items shall require management authorization in accordance with COERR's internal control procedures.

Fixed Assets Registration:

I. Acquisition of fixed asset
Responsible by: Account Officer

1) Assigns fixed asset code to the acquired fixed asset;
2) Prepares fixed asset tag demonstrating prominently the assigned fixed asset code;
3) Firmly sticks the fixed asset tag to the fixed assets;
4) Records all applicable details of fixed asset, particularly the office, name, and position of the custodian, in the fixed assets registration form of the Quick Book system;
5) In case of movable fixed asset, prepares Loan of Fixed Assets form, obtains authorized officer approval, and custodian's acknowledge receipt of fixed assets before handing fixed asset over to custodian;
6) Prints a hard copy of recorded fixed assets registration form;

7) Attaches picture of fixed asset, copy of related payment voucher, official receipt, delivery note, purchase order, purchase requisition, and other supporting documents to the hard copy of fixed assets registration form;
8) Files hard copy of fixed assets registration by fixed asset code.

II. Asset Loss

Responsible by: Fixed Asset Custodian

1) Reports loss to the appropriated police station;
2) Obtains copy of police record of loss asset;
3) Prepares loss reports specifying all details of lost fixed assets;
4) Submits the report to field manager for remedial recommendations;

Responsible by: Account Officer

5) Submits the recommended loss report to Finance Director for further instruction;
6) Executes instructed transaction;
7) Follows the procedures for retiring of fixed asset.

III. Disposal of fixed asset

Responsible by: Fixed Asset Custodian

1) Prepares requisition for disposal of assets specifying:
    a. asset condition;
    b. reasons for request;
    c. estimated repair cost to put fixed asset back to service;
    d. proposed action.
2) Attaches picture of present condition of fixed asset;
3) Submits the requisition for disposal of fixed assets with support documents to Finance Director for approval;

Responsible by: Account Officer

4) Executes approved transaction;
5) In case retiring fixed asset is to be sold, organizes internal auction. If necessary, organizes external auction.
6) Updates fixed asset registration form of the Quick Book system;
7) Prints updated hard copy;
8) Attaches copy of the requisition for disposal of assets with all supporting documents to the updated hard copy replacing the previous one;
9) Files the completed set of fixed asset registration form by asset code in the separated files provided for retired fixed asset.

Forms and Records:

1) Fixed Asset / Attractive Item registration form;
2) Requisition for disposal of fixed asset.
3) Loan of Fixed Assets
4) Physical Count Sheet – Fixed Assets and Attractive Items

COERR FOUNDATION

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ACCRUED EXPENSES

Policy Statements:

1) All unpaid expenses must be summarized monthly by project and recorded using the Journal Voucher;
2) Immediately at completion of month-end account closing procedures, all recorded accrued expenses are reversed;
3) Actual expenses are recorded as incurred following the regular payments procedures.

Detailed Procedures:

At month end

Account Officer:

1) Retrieves invoices, receiving reports, and expenditures list from pending files;
2) Prepares Accrued Expenses Report for each project;
3) Prepares Journal Voucher (A):
    a. Debit Expense Accounts of each project
    b. Credit Accrued Expenses
4) Obtains approval from Finance & Admin Manager (for Bangkok Office) or Field Manager (for field office);
5) Records transaction in Accounts;
6) Files Journal Voucher with Accrued Expenses Report attached pending reversing transaction at the beginning of the month.

At the beginning of the month

Account Officer:

1) Retrieves Journal Voucher(A) with Accrued Expenses Report attached from pending file;
2) Prepares Journal Voucher (R):
    a. Debit Accrued Expenses
    b. Credit Expense Accounts of each project
3) Obtains approval from Finance & Admin Manager (for Bangkok Office) or Field Manager (for field office);
4) Records transaction in Accounts;
5) Files a set of Journal Voucher (R), Journal Voucher (A) with Accrued Expenses Report attached chronologically.

Forms and Records:

1) Journal voucher A;
2) Journal voucher R;
3) Accrued expenses report.

COMMITMENT

Policy Statements:

1) Account officer prepares Monthly Commitment Report summarizing all commitment by projects and submits to authorized officer for approval;
2) All approved commitments are recorded in "Reporting Module" for reporting purpose;
3) All approved monthly commitment reports together with copy of supporting documents are forwarded to Bangkok Office for information, consolidating, and reporting purpose.

Detailed Procedures:

Field Office Account Officer:

1) Collects outstanding purchase orders, and existing commitment from filed work supervisors;
2) Prepares Commitments Report for each project;
3) Obtains authorized officer's approval;
4) Records transaction in each expense line of each project in Reporting Module of the accounting system;
5) Prints monthly Financial Report comparing expenses (included commitments) against budgeted expenses with copy:
6) Obtains Field Manager's approval;
7) Submits approved commitments report and supporting documents attached to Bangkok Account Officer for further consolidation;
8) Files copy of Financial Report chronologically.

Forms and Records:

1) Commitments report;
2) Financial report.

SUB GRANT

Policy Statements:

1) All sub-grant entities are commissioned and contracted to handle assigned activities after thorough reviewing and approval of the proposed budgets;
2) All requested budget alterations must be approved by COERR Finance Director.
3) Unless otherwise specified, regular petty cash, and advance payment policies and procedures are to be followed;
4) Unless otherwise approved by the field office manager, all disbursements to sub-grant entities shall be directly paid to their bank accounts;
5) All advance payments are to be reimbursed on or before 25th of each month;
6) At month end, all sub-grant entities are required to prepare and report actual disbursements compared with budget for each budgeted line item.

Detailed Procedures:

1) Sub Grant commissioned entities shall observe and follow procedures for:
    a. regular petty cash and replenishment;
    b. advance payment, advance reimbursement and clearing;
    c. preparation of monthly disbursements report comparing against approved budgeted for each budgeted line.
2) Field Account Officer shall treat sub-grant transaction as part of the regular expenditures or disbursements of the project under field office control.

Form and Records

1) CBO-Disbursement Summary
2) CBO-Financial Report

COERR FOUNDATION

ACCOUNTING MANUAL

Statement code : ACM-09	Page : 1 of 2
Prepared date: 20 December 2017	Revised date:
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ALLOCATION OF HUMAN RESOURCE EXPENDITURES

Policy Statements:

1) All expenditures relating to human resource must be fairly, properly and no duplicate allocation to each project.
2) Human Resource Expenditures, so called Staff Costs, include salaries and all types of staff benefits i.e. 13th month salaries, social securities, insurance etc.
3) Time Sheet and Job Description of individual staff involved in the particular project are based documents for calculation of expenditures allocation percentage.
4) Job Description must be acknowledged by individual staff and kept in individual staff personnel file.

Detailed Procedures:

Individual Staff:

1) Fill in actual time and efforts spent for particular project in Time Sheet.
2) At month end, time sheet signed by individual officer must be sent to supervisor/manager in charge for verification and approval. For supervisor level, time sheet must be verified and approved by manager in charge while manager level must be verified and approved by director in charge.
3) Approved monthly time sheet must be sent to Account Officer / HR Assistant for accounting record.

Account Officer / HR Assistant:

1) Review and re-check information in monthly time sheet with the budget of each project.
2) Multiply percentage of time consumption of each project with actual staff cost.
3) Allocation of actual time consumption percentage is varied by project, either actual monthly percentage is allowed (Real Cost) or the percentage of approved budget is allowed even though actual percentage is different (Budget Rate).
4) At year-end, review an average actual percentage of 12 months if it is aligned with the Budget Rate.
5) Prepare monthly Staff Cost Allocation Table and send to Finance & Admin Director for review prior processing a voucher for Staff Cost reimbursement.
6) After General Ledger posting, prepare the reconciliation report for review by Finance and Admin Director.

Forms and Records:

1) Time Sheet
2) Staff Cost Allocation Table

ALLOCATION OF ADMINISTRATIVE EXPENDITURES

Policy Statements:

1) All expenditures relating to local administration must be fairly, properly and no duplicate allocation to each project.
2) Local Administrative Expenditures included all expenses incurred in operating offices i.e. office rent, office equipment and supplies, utilities etc.
3) Expenditures allocation percentage is the combination of time and efforts consumption of staffs involved in the particular project and number of involved staffs, size and type of the project.

Detailed Procedures:

Account Officer:

1) Follow Detailed Procedures - Disbursements Manual (Ref: ACM-06) for all disbursements relating to local administration expenditures.
2) Prepare the Administrative Cost Allocation Table based on the agreed assumption of each project, multiply the percentage with monthly eligible administrative expenditures.
3) Allocation of administrative expenditures is varied by project, either actual percentage is allowed (Real Cost) or the percentage of approved budget is allowed (Budget Rate).
4) Prepare a voucher for reimbursement and send to Account Supervisor for review prior approval by Finance and Admin Manager.

Forms and Records:

1) Administrative Cost Allocation Table

COERR FOUNDATION

ACCOUNTING MANUAL

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BUDGET POLICY

Policy Statements:

1) The budgeting is the process of outlining the estimated income and expenses over a specific period. The process involves planning, organizing, reporting and controlling financial resources to achieve specific goals within a defined period.
2) The budgeting process will support the financial decisions and ensure that available resources are used efficiently and effectively without duplicates.
3) Budget control helps in determining the area where the spending needs and requires more focus and control.
4) Timely tracking the financial performance by comparing actual spending with the budgeted amount.

Detailed Procedures:

1. Budget Planning

- COERR's budget control is in Thai Baht and Thai Baht is only one currency in their accounting system.
- COERR's fiscal year is the calendar year.
- Collecting the incomes and expenses of all projects of each fiscal year and preparing a comprehensive view of the financial inflows and outflows.
- COERR's incomes mainly are the donations and contributions of various humanitarian developmental integrated programs that have been prior approved, and the agreements were signed with the donors.
- The project budget is aligned with the donor's rules and requirements, especially on the eligible cost.
- The project codes and account codes are assigned in the accounting system for recording the budgeted amount and actual spending of each project.
- In case the project agreement is in foreign currency; the estimated exchange rate will be used for preparing the budget proposal.
- The budgeted amount is updated after the fund was received in Thai Baht; and the income in Thai Baht will be posted in the accounting system.
- The project budget will include the indirect shared costs which may not be directly linked to the implementation of the project such as management staff cost, HR management cost, project offices and administration cost e.g. payroll service, security service, office rental, utilities etc. The shared cost is normally allocated to the project based on the percentage of estimated effort and time spent on the project. This indirect cost may be in a fixed percentage of the total amount of direct eligible cost or apportionment of time & efforts depending on the donor's guideline in the agreement.

2. Organizing Budget

- There are 6 project offices of which 4 project offices are in the upcountry to support the Border's refugee programs, 1 project office is supporting an urban refugee program and 1 main office, both offices are in Bangkok.
- The budget will be allocated to the project offices on a project basis where the operations are conducted in these locations.
- Review the initial assumptions of the approved projects that were being used for preparing the budget proposal whether the assumptions are still valid or any changes are required.
- The budget changes shall be documented after approved by the Program Coordinator and Finance & Admin Director. In case the changes affect the logical framework and the expected project results (outcomes, outputs); this should be agreed in writing with the donor before the budget modification takes place.
- Inform the relevant staff on the budgeted amount of their project offices and input the budgeted amount into the accounting system.
- The new project codes and new account codes must be created in the Quick Book Accounting System at the beginning of the year.

3. Reporting and Controlling

- Each project office is responsible for monitoring actual expenditures and ensuring that the project budget is utilized in accordance with the approved project plan and in compliance with COERR's policies and procedures.
- Expenditure reports by location and by project are generated from the accounting system for financial performance monitoring. Budget variances must be reviewed, justified, and discussed with the program team on a monthly basis.
- Unless otherwise specified in the project agreement, the average actual exchange rate of donor funds received during the reporting period shall be used to convert expenditures from Thai Baht (THB) into the foreign currency for financial reporting purposes.
- For co-financed projects funded by multiple donors, the average actual exchange rate policy shall generally be applied when preparing financial reports in foreign currency. This approach may result in discrepancies in the remaining fund balances expressed in foreign currency for individual donors. Where necessary, an alternative exchange rate policy shall be applied as agreed in advance with the relevant donors.
- The conversion of actual expenditures from Thai Baht (THB) into foreign currency shall be performed manually outside the accounting system using a comprehensive Excel worksheet (Voucher Report). The worksheet shall provide the supporting details and calculations necessary to ensure the accuracy and traceability of the reported amounts.

- The Voucher Report be reviewed and checked by a second person before submission to donors, consistent with COERR's four-eyes control principle.
- Where a budget amendment is required, whether involving a reallocation between budget items, a transfer between main budget headings, or the introduction of a new budget line, the following procedures shall be followed:
  - Forecast expenditures: Review actual expenditures to date and forecast the remaining expenditure to identify variances against the approved budget.
  - Check donor requirements**:** Review the donor's guidelines and the project agreement to determine the applicable budget amendment procedures, approval thresholds, and notification requirements.
  - Prepare the amendment proposal: Prepare a budget comparison table showing the approved budget, proposed revised budget, amounts and percentages of variances, and justifications for the proposed changes, including their impact on project activities and objectives.
  - Notify or obtain approval from the donor: Submit the proposed amendment to the donor in writing for prior approval or notification, as required by the donor's guidelines. The amendment shall be addressed sufficiently in advance of the next reporting cycle and, in all cases, before the end of the project.
  - Communicate and update records: Communicate the approved or agreed budget amendments to the relevant program and finance staff. Update the revised budget in the accounting system and retain the donor's written approval or acknowledgement, together with the supporting documents, for audit purposes.

Roles and Responsibilities:

- **Finance Coordinator / Project Accountant**

1) Work with the program team to prepare the budget proposal and budget assumptions.
2) Prepare the project budget and allocate the budgeted amount to the project offices (budget by locations) and communicate with relevant staff.
3) Review the project expenditures report, identify over & under spending beyond the threshold and follow up with the Program Team.
4) Prepare financial reports for donors and apply appropriate exchange rate policy.

- **Account Officer / Finance Supervisor**

1) Recording project income in the accounting system.
2) Verify payment vouchers and ensure that the assigned account codes are correct, the expenses are real and accurately recorded, and the supporting documents are attached according to the payment policy.

3) Monthly review of project expenditure report by comparing with the budget, prepare justification for discussion with Field manager and the program team.
4) Work with other project offices on budget management and monitor fund balance.

- **Project Manager/Project Coordinator**

1) Responsible for the successful implementation of the project and achievement of the project results within the approved budget.

2) Monitoring and submitting the progress report on a timely basis.
3) Propose an amendment to the project budget and provide justification as and when required.

- **Finance & Admin Director**

1) Overview and approve the monthly expenditures reports prepared by Finance Supervisor.
2) Ensure the submission of financial reports to donors complies with the duly signed agreements and the donor's guidelines.
3) Seeking approval of the annual budget from the Board of Directors.
4) Inform COERR management team on financial performance vs. budget, challenges and actions required.
5) Liaise with the donors on any concerns and clarification may have.

Forms and Records:

1) Budget template / budget proposal
2) Budget forecast by location
3) Project expenditures report

COERR FOUNDATION / COERR

ACCOUNTING MANUAL

Statement Code : ACM-20	**Page 1 of 1**
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DELEGATION OF AUTHORITIES

Area of Authority	Limits Applied	Designated Persons	Condition
Policies, Procedures or Principles			
- Alter or establish new policies		Board of Directors	
- Alter or establish new principles or procedures		C, D	
Legal Documents	Unlimited	C, D	According to Rules & Regualtions and POA
	Up to BHT 200,000	M	Office rental, CBRS & security contracts etc.
Bank & Financial Institution			
- Open & close bank A/C		Board of Directors	
- Fixed Deposit, Current A/C, Saving A/C	Unlimited	D	Joint signatories according to Bank Mandates. Maker role in e-payment system (Bank Application) cannot be the same person as Authorizer role.
- Current A/C, Saving A/C	Up to BHT 500,000	As designated	
Petty Cash	More than BHT 3,000	C, D	
	Up to BHT 3,000	M, S (as designated)	per beneficiary
Advance	Unlimited	C, D	
	Up to BHT 200,000	M	
	Up to BHT 50,000	S (as designated)	
Travel			
- Requisition	Unlimited	D, M	
- Travel Expenses	Unlimited	C, D	Providing within budget
	Up to BHT 100,000	M	
	Up to BHT 50,000	S (as designated)	
Procurement			
- Purchase Requisition	Unlimited	C, D, M	Providing within budget
	Up to BHT 50,000	S (as designated)	
- Purchase Order for goods & services	Unlimited	C	
	Up to BHT 2 million	D	
	Up to BHT 200,000	M	Refer Procurement Policies & Manual
	Up to BHT 50,000	S (as designated)	
- Exceptional	Unlimited	C	
	Up to BHT 2 million	D	
Human Resource			
- Recruitment & Alternation		C, D	M - only CBRS & daily wage / temporary contract, providing within budget
- Employment Agreement		C, D, M	
- Leave	3 working days	C, D, M S (as designated)	Refer Employment Policies
Fixed Assets			
- Alternation		C, D, M	
- Acquisition / Disposal		C, D	
Payment Voucher, Journal Voucher, Adjustment Entries, Receipt/Receipt Voucher, Credit Note, Debit Note & Invoice	Unlimited	C, D	Only C and D can approve Adjustment Entries, Credit Note, Debit Note & Invoice.
	Up to BHT 200,000	M	RV of replenishment and auto fund transfer voucher between C/A & S/A up to maximum amount of revolving fund each office.
	Up to BHT 50,000	S (as designated)	

Remarks: C = Chairman/President of Board of Directors

Director : D = Treasurer/Director of Board Member, Program Director, Finance & Admin Director, Deputy Program Director, Program Coordinator

Manager: M = Senior/Field Manager, Program Managers, Operations Manager, Accounting & Admin Manager, Finance Coordinator

S = Supervisors as per delegation of authorities.

Approved by: .....

Chairman/President of Board of Directors

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Prepared date: 20 December 2017	Revised date:
Effective date: 1 January 2018	Revision no.:

SAMPLE DOCUMENTS

Samples of the documents are shown in the following pages.

1. Advance Requisition (FA-01)
2. Travel Report (FA-02)
3. Requisition for Per Diem (FA-03)
4. Petty Cash Receipt Voucher (FA-04)
5. Petty Cash Voucher (FA-05)
6. Receipt (FA-06)
7. Commitment Report (FA-07)
8. Receipt/Invoice (FA-08)
9. Loan of Fixed Assets (FA-09)
10. Receipt Voucher (FA-10)
11. Payment Voucher (FA-11)
12. Journal Voucher (FA-12)
13. Requisition for Disposal of Assets (FA-18)
14. Training Request Form (FA-19)
15. Fixed Asset Registration (FA-20)
16. Travel Requisition Form (FA-21)
17. Hardship Allowance Requisition (FA-22)
18. Journal Book
19. Accrued Expenses Report
20. Physical Count Sheet-Fixed Assets

SAMPLE DOCUMENTS (Continued)

21. Request for Replenishment
22. Revolving Fund Reconciliation
23. Cash Reconciliation
24. Staff Cost Allocation Table
25. Time Sheet
26. Local Administrative Cost Allocation Table
27. CBO Disbursement Summary
28. CBO Monthly Financial Report
29. Donation Box Exchange Note
30. Donation Box Count Sheet
31. Donation Register
32. Budget Template
33. Budget Forecast
34. Project Expenditures Report