

2019

Finance Management Manual





REGIONAL ANTI-CORRUPTION INITIATIVE ◦ SECRETARIAT ◦



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1. FINANCIAL REPORTING

1.1. Submission of Budgets

The annual or any other periodic budget shall be initially submitted to the Steering Group members for their comments and approval. Between two meetings of the Steering Group draft decisions may be exchanged via e-mail through the Secretariat. Decision making process in approving the budgets shall respect the same rules as for all other issues that are to be approved by the Steering Group.

The Secretariat shall comply with the capital budget categories contained in the approved budget. The additional approval from Steering Group will be necessary in cases of any deviation from those categories adopted within the budget in terms of:

1. Allocation of the saved funds between the capital budget categories due to the program necessity or specific Secretariat needs, which are to be reported within the financial report.
2. Any budget over-spending above 10% per total approved budget amount. This provision applies for over-spending above 150EUR. Under-spending of over 10% of approved budget is to be described within the financial report.

1.2. Financial report compilation

Financial reports shall be completed on a monthly basis, properly recorded and during the Steering Group meeting presented in general figures to the Steering Group. Each report to the Steering group shall contain the information indicating how much money was spent during the certain period (usually one year period), and how much money was budgeted but not spent in each of the budgetary categories.

Every financial report should be compiled in a standard arrangement as follows:

- Expense Report Cover Sheet (shows cumulated expenses for the entire period and the remaining amounts in regard to the budget lines approved within the proposed budget)
- Transaction Detail by Account (shows detailed actual expenses for the current month)
- Reconciliation report for RAI Bank Account(s)
- Petty Cash Reconciliation Report (shows the expenditures and payments done in cash for the current month)
- Receipts arranged as they appear on the Detail Expense Report (preferably numerically).

Copies of the financial report should be retained in the file records for at least three years.

All receipts for incurred expenses should consist of:

- Original receipts for all expenses associated with the project. If original receipts need to be retained for local tax reasons, clear and legible copies need to be accompanied by a memo stating the reasons for non-retention of the original document.
- Employees may be reimbursed for eligible expenses upon submission and approval of request



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for payment (Annex 1).

- Invoices for taxi transportation must indicate the destination and purpose.
- The EUR equivalent must be shown next to the foreign currency amount on each receipt.
- Bank statements should only be used to claim bank fees. Bank statements are not sufficient receipts for business expenses. Bank statements are necessary for internal control.
- Workshop receipts must state the title/purpose of the workshop.
- Receipts for allowable hospitality expenses must state the business purpose of the expense, and the list of all participants attending the occasion.

1.3. Audits

Secretariat agrees to cooperate in any audit of its organization in order to provide the transparency of the financial actions undertaken within the budget approved by the donors. Audit activities shall include the examination and/or copying of all contracts, invoices, materials, payrolls, records of personnel, conditions of employment and other data. Any deficiencies noted in audit report shall be fully cleared by the Secretariat following the deadlines as defined by the auditing company, or within the reasonable period of time based on the type of the deficiency. All final annual audit reports shall be published on RAI website.

2. INTERNAL CONTROL SYSTEM

The Secretariat organizes its activities in accordance with the principles of sound financial and technical management and good practice to provide for an efficient control system of the entire Secretariat, taking into account the importance, magnitude and complexity of activities managed under its authority.

An internal control system provides reasonable assurance that the implementation of RAI activities will not be hindered in achieving its defined objectives. It encompasses the policies, processes, tasks, behavior and other aspects that, taken together, ensure effectiveness of financial accounting and reporting processes, documentation validity, payment liquidation and exactness. This includes:

- Safeguarding of donors' funds from inappropriate use or from loss and fraud;
- Assuring of the quality of internal and external reporting, which requires the maintenance of proper records and processes that generate a flow of timely, relevant and reliable information from within and outside the Secretariat;
- Assuring of compliance with applicable laws and regulations and donor rules, and also with policies with respect to relevant code(s) of ethics.

A sound system of internal control reduces (but cannot eliminate):

- The possibility of poor judgment in decision-making,
- Human error,
- Control processes being deliberately circumvented by employees and others,
- Management overriding controls,
- Occurrence of unforeseeable circumstances.



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In the context of the management of the Secretariat, a system of internal control is a process designed to provide the Head of Secretariat/RAI Steering Group with reasonable assurance regarding the achievement of objectives in terms of:

- Effectiveness and efficiency of the operations;
- Reliability of financial data and reports;
- Compliance with donors regulations;
- Proper protection of financial interests of the donors.

2.1. Responsibilities

Bank Signatures

The Secretariat bank accounts will be operated on the basis of a double signature system, as explained under Chapter 3.

Processes

Authorization of expenditure:

Before any expense occurs, the Finance and Administrative Officer verifies the availability of funds.

Performing of payments

Payment orders are prepared by the Finance and Administrative Officer. By the time the payment order is prepared, all other supportive documents need to be in place, as explained in the Procurement Manual. The Head of Secretariat gives the final approval.

Registering expenses and payments

The Finance and Administrative Officer handles the registration of the expenses into the accounting system and prepares the reconciliation with monthly reports. The Finance and Administrative Officer and Head of Secretariat sign the financial reports.

2.2. Guidelines for Dealing with Irregularities

“Irregularity” shall mean any infringement of a provision of RAI, donor or relevant laws resulting from an act or omission by an economic operator, which has, or would have, the effect of prejudicing the funds received and managed by Secretariat by an unjustified item of expenditure.

All funds are to be administered in accordance with the relevant legislation, in accordance with guidelines set out in this document, donors’ rules for administering grants, and in accordance with sound management practices.

Irregularities involving loss of donors’ funds and all irregularities committed intentionally must be reported to the donor and RAI Steering Group.



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Irregularities arising from obvious unintentional errors that have been detected and corrected without consequences do not need to be reported.

Administrative measures and penalties may be applied to the economic operators, namely all natural or legal persons or other bodies recognized by relevant law (private individuals, enterprises, public establishments or State regional and local authorities), where their activity may have led them to attempt to harm the Secretariat funds.

Everyone has the right to report any irregularities or unacceptable circumstances. It is the responsibility of all employees of the Secretariat to participate in the discovery and reporting of irregularities:

- Employees of the Secretariat will report all irregularities including suspected irregularities;
- Prompt action is essential when dealing with irregularities;
- All irregularities regardless of the size of the irregularity and regardless of whether the irregularity is caused by error or fraud are to be reported;
- Errors that have been detected by internal controls and proper management procedures will not normally have to be reported as irregularities although this type of error may require additional employee training or disciplinary action;
- The employee detecting or suspecting an irregularity will keep securely all documentation relating to the irregularity;
- When an employee suspects or discovers an irregularity he/she will report the irregularity to the Head of Secretariat, RAI Chairperson, or RAI Steering Group.
- If the employee has indications that the irregularity is committed by one of the instances he/she will report to the level above. This may be done formally or anonymously in writing or by phone, letter etc., and the employee should have no further involvement in the irregularity process for the security reasons.

3. BANKING INFORMATION

The management of the financial resources granted by different donors will be done through the separate bank accounts according to the relevant currency of the certain grant. Therefore, the Secretariat has one EUR and one BAM bank account for the financial contributions from the member countries. In addition to these accounts, additional bank accounts may be opened for managing grants/contributions from other donors.

Head of the Secretariat, Finance and Administrative Officer and Anti-Corruption Expert have officially registered signatures in the bank database. Secretariat manages all bank transactions through electronic banking system due to cost effectiveness, functionality and better access to



transactions.

All payments including bank transfers or payments in cash must be approved in advance by the Head of Secretariat. At the time of approval of payment the approved supporting vouchers must be available (e.g. Travel Claim form, Petty Cash voucher or approved Purchase Requisition form). Upon receiving approval, Finance and Administrative Officer is in charge of entering and signing all bank transactions into electronic system.

All official payments should be done via bank as often as possible, especially for purchases and services higher than 150 EUR. For any bank transaction, bank forms should be properly recorded in the files.

Under the special circumstances, payments greater than 150 EUR can be done in cash (e.g. for reimbursements to participants or different vendors during international events organized and financed by the Secretariat).

At the end of each month the Secretariat shall have issued monthly bank statements by the relevant bank showing all incurred expenses and bank charges within that period of time. All expenditures should be reconciled to bank statements on a monthly basis.

4. CASH MANAGEMENT

All cash management policies follow the guidelines below:

- *Cash payments.* Whenever possible the expenses should be paid via bank transfer. Petty cash will be disbursed mainly for buying office supplies, paying small amount bills, taxis, and other minor expenses. Cash in amounts above 280 EUR (or in equivalent 550 KM) should not be kept in the office petty cash box longer than 7 days. Cash stored elsewhere is never to be in any unlocked location.
- All *currency exchanges* must be made at official exchange points.
- *Petty cash box keys* will be limited to the one user, Finance and Administrative Officer. Negligence in key handling or safeguarding of cash assets is grounds for disciplinary measures.
- *Petty cash voucher.* The form in Annex 2 is to be completed and approved by the Head of Secretariat and processed by the Finance and Administrative Officer for every amount of money paid out of petty cash.
- *Petty cash records.* Each payment, reimbursement, or petty cash deposit must be recorded in the monthly petty cash report based on petty cash vouchers. These records shall be reconciled at the end of each month. Any cash remaining in petty cash box after the monthly report is transferred forward as the next month's petty cash.
- *Cash/money advance.* The money advanced to staff members should be minimal and only given when necessary, e.g. for business travels. Cash advances for running costs related to international events organized and financed by the Secretariat will be made based on an estimated budget for each event. A cash/money advance form (in Annex 3) should be completed and signed by the persons



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giving and receiving the funds. It should be clear to the staff that when they are given advanced funds and have signed for it, they accept full responsibility for the funds until the time that receipts and remaining amount is returned, counted, and cleared by the person in charge of finances. Advances should be for a limited time (the maximum period of 30 days). Staff members should only be allowed one advance at any given time. Upon completion of the mission, Reconciliation of Cash Advance Form (Annex 4) shall be completed and signed by the relevant persons.

5. FINANCING OF EVENTS

Expenses related to the events organized or supported by the Secretariat mainly consist of conference facilities, translation/interpretation services and equipment, working materials, expenses related to the participation of the member countries' representatives including international travel, lodging, official meals, and Visa expenses.

Costs related to participation of trainers or international experts which do not include per diems, shall be considered for the reimbursement by Secretariat. For purchases of any goods/services in relation to organized events (except airfares, hotel accommodation, restaurant services and interpreting services), please refer to the Procurement Manual.

5.1. International travel expenses

For this type of expense, for the purposes of the international event, Secretariat can cover the costs of travel by any available mean of transport.

Train/bus: Payment/reimbursement shall be done in accordance with the invoices or payment requests submitted by the participants.

Airfare: Generally, only economy class airfare is allowable expense. In exceptional cases, due to availability, business class tickets can be accepted, when accompanied by a written notification from the traveling agency. Additional exceptional cases that warrant purchase of business class airfare include: if the economy class flight requires circuitous routing, travel during unreasonable hours, or greatly increases the duration of the flight. For any airfare, the following documents need to be provided:

1. Passenger tickets/boarding passes must be submitted for all travel.
2. Optionally the Travel agency receipt for the airfare purchase can be submitted.

All penalties resulting from any change of the airfare that has already been purchased cannot be covered from RAI budget. Any cancellations of already purchased airfares need to be properly documented and supported by the notification from the participant who is cancelling the flight. In exceptional cases, due to illness of the person traveling, the Secretariat can be charged for air travel penalties, supported by official notification from the participant who is canceling the flight.

Car: Expenses for participant travel by car may be calculated in two ways:

1. Reimbursement based on receipts (fuel, pay toll taxes, ferries, etc.)



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2. Reimbursement according to the following calculation: arrival and departure distance in km x 0.23€. Distance will be calculated according to the Michelin recommended route www.viamichelin.com. In case the recommended route is not used, a justification approved by the Finance and Administrative Officer should be made in the Travel Claim Form. Beside this mileage amount, no additional traveling expenses incurred during the trip will be reimbursed. Only during long travels (more than 1000 km one way) when the actual traveling expenses, due to the high pay toll taxes, exceed the reimbursed mileage amount, additional reimbursements based on the invoices can be done. A Mileage Receipt Form (Annex 5) should be used for all mileage reimbursements.

5.2. Lodging

- The hotel and lodging rates should be chosen at the best-cost-for-the-quality ratio and preferably within the limits of average hotel up to 4 stars.
- Receipts for lodging must show the number of nights and dates of stay, the name of the lodger, and the rate per night. For multiple lodgings at one location, an invoice must be supported by a rooming list.

5.3. Official lunches

Participant lists must be submitted for all group/workshop meals (2 or more persons) along with the explanation of the business purpose of the official meal.

5.4. Event Co-Financing

Secretariat shall seek to share costs related to organization of events with other partner organizations/NGOs. The funds for co-financing can be put in use in three ways:

- To be transferred via bank to the co-organizer's account. In this case, the co-organizer is obliged to report on the expenses incurred in accordance with the Secretariat's financial rules. The basic programmatic and financial provisions related to event co-financing are set forth in the Sub grant Agreement/Arrangements Letter that should be signed by both parties prior to the transfer of the funds.
- To be incurred directly by the Secretariat in accordance with the agreed budget and obligations between the two parties.
- To be incurred by the Secretariat and be reimbursed by the co-organizer upon Secretariat's request for payment. In this case, Secretariat is obliged to report on the expenses incurred in accordance with the Secretariat's and co-financer's financial rules. The basic programmatic and financial provisions related to conference co-financing shall be set forth in the Sub grant Agreement/Arrangements Letter that should be signed by both parties.



6. FINANCIAL PROVISIONS RELATED TO THE SECRETARIAT'S STAFF

6.1. Salaries

Personnel contracts will treat the personnel engaged as local officials (residents of Bosnia and Herzegovina) or non-resident officials, according to the RAI Host Country Agreement with Bosnia and Herzegovina.

All personnel contracts shall be signed by the Head of Secretariat. The contract of Head of Secretariat shall be signed by the RAI Chairperson.

Each international staff member is personally responsible for any income tax and social security obligations in their respective country of residence.

Salaries must be paid into bank accounts either in Bosnia and Herzegovina or the country of residence.

6.2. Travel Management

In accordance with budgeted funds, the Secretariat's staff is permitted for the following business costs: international transport, visa costs, lodging, per diem and other business reimbursable costs if justified (business centre services, conference fees, taxi transport etc.).

The entire Secretariat's staff is in persona responsible for unconditional practice of the following rules related to the travels.

In view of the above mentioned, it is important that:

- The intended mission stays within the programmatic scope of the Secretariat and does not conflict with other office duties and the overall operability of the Secretariat;
- The planned travel could be undertaken within a limited timeframe and in accordance with the Secretariat's priorities in general;
- The decision to travel is made and the Travel Request is processed and approved in good time to book the tickets at the most economic prices;
- Every precaution is taken to ensure that the correct information is given first time, to avoid the high costs of cancellation or modification.

6.2.1. Ticket reservations

All ticket reservations are made by the Finance and Administrative Officer, or a person in charge with event logistics. Other staff members should not confirm ticket reservations with the travel agent. Tickets for official travel are bought through travel agencies or online purchases. For more details in regard to the international travels, please refer to the line 5.1. - International travel expenses.



6.2.2. Taxi transport

The Secretariat staff is allowed to take taxi where necessary for business travel or other operational reasons and be reimbursed for the expenses. Where 2 or more staff is traveling on the same mission, they are expected to share the same taxi.

6.2.3. Hotel reservations

All hotel rates for accommodation reservations by RAI Staff must be reasonable mid-range.

6.2.4. Private Travel

Private travel is all travel to destinations not specifically mentioned on an authorized Travel Request Form-TRF (Annex 6), or travel expenses incurred in excess of those required to arrive from Sarajevo, as the base of the Secretariat, to the business destination in reasonable time for the meeting, or in excess of those required to return to base in reasonable time after the event has ended.

Where private travel is combined with the business travel, this fact must be clearly disclosed on the TR form.

The staff member must pay for all private travel. It is not permitted to use the Secretariat's means for private travel.

Since the Secretariat is based in Sarajevo, its staff is considered to have it as the starting base for business travel purposes, unless in exceptional circumstances (e.g. staff already abroad for other business or private purposes when requested to undertake an unforeseen mission). These exceptional circumstances need to be properly justified.

6.2.5. Travel Request Form (TRF)

The TRF is designed to enforce that no commitment to expenditure can be made until the expenditure has been fully and properly justified and authorized in writing. TRF is also used as a proof for claiming compensatory days due to business travel during weekends or holidays. Personal responsibility could be claimed if procedures are not fully applied.

The TR form is not complete unless:

- there is attached documentary evidence that the mission is for exclusive Secretariat's business purposes
- any associated private travel is clearly declared
- the approximate cost of the travel (ticket, hotel, taxi) is shown

For detailed instructions for completion of the TRF refer to the Annex 6a.

6.2.6. Travel Claim Form (TCF)

The TCF (Annex 7) is designed to record all elements and costs of each mission stated by the traveler, and to provide a document for approval and reimbursement of the expenses of the staff member incurred while traveling for business purposes. The expenses made in foreign currency will be exchanged into EUR in accordance with the EU exchange



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rates available at [InforEuro](#) website.

The TCF is not complete unless:

- it declares all accommodation and meals offered free,
- it is signed by the traveler,
- it has attached the original justifications (invoice or receipt) for all incurred business expenses,
- it has attached e-tickets and original boarding cards for each flight leg or copies of travel agency confirmation if e-ticket was used.

For detailed instructions for completion of the TFC refer to the Annex 7a.

6.2.7. Per diems

Due to the financial contributions from different donors, Per Diems paid out of the different grants will be proceeded in accordance with the rules proposed by the certain donor. As for the financial resources provided by the member states, Per Diems are paid to the Secretariat's staff, to Senior Representatives or their substitutes from member countries (one representative per country) during Steering Group meetings, as well as to the RAI Chairperson when he/she travels on this quality and for the Initiative's representation. Per Diems are paid in accordance with the European Commission applicable rates to the per diems available at the official EC website, [Per Diems section](#) and calculated according to the rules set in Annex 8. Finance and Administrative Officer is in charge of reviewing any changes to applicable per diem rates on annual basis.

When departure time is after 11.00 on a working day, the Secretariat staff is expected to come to work in accordance with official working hours. When the per diem is calculated the time of departure/arrival from/to the base is adjusted by 2 hours prior/after the exact hour of the flight in case of traveling by plane. In case of traveling by train or car, the time is adjusted by half an hour in regard to the actual departure/arrival hour. When calculating per diem amount the total hours spent away from the base due to the business travel shall be considered as follows:

For the mission > 24 hrs:

- < 6 hours - no per diem is allowable
- If remainder period is > 6 and < 12 hours - 50% of normal rates are chargeable
- >12 hours - full per diem rate.

For the mission < 24 hrs:

- 6 hours - 25% of normal rates are chargeable
- > 6 and < 12 hours - 50% normal rates are chargeable
- > 12 and < 24 hours - full per diem rate.

When calculating per diems, the meals offered free by the organizer/partner/host shall be taken into consideration as well.

The accommodation costs for the international Secretariat's staff traveling for the business purposes



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to their towns of residence will be reimbursed only upon the submission of the valid hotel invoice.

The travelling reimbursements will be completed by Finance and Administrative Officer in accordance with the data submitted by the traveler within TCF, and in compliance with the office traveling rules and the chart of Per Diems. The amount will be transferred to the employee's bank account after the mission is completed, or in exceptional cases advanced prior to the business trip. The advance shall be given in cases when envisaged costs reported in Travel request form exceed 300 EUR, not including the price of the airfare.

6.2.8. Hospitality Expenses

Hospitality expenses can be charged only to "Allowable Hospitality Expenses" budget line which has a very limited amount and therefore must be strictly controlled.

It is strongly recommended to have less than 50% participants from the RAI staff members.

Alcohol drinks are not eligible cost on the hospitality claim.

After the event, the cost will be claimed by the requestor using a Hospitality Expense Form (HEF) (Annex 9). It is obligatory to have a bill or invoice attached to the claim.

The HEF is not complete unless:

- the business purpose of the hospitality expense is clearly stated,
- there is a complete list of participants.

7. VALUE ADDED TAX (VAT)

In accordance with Article 29 of the VAT Law of Bosnia and Herzegovina, an entity with a diplomatic status is entitled to VAT refund for all purchases of goods with the value above 200 KM (approx. 100 EUR).

An application for VAT refund shall be submitted monthly. The documents shall be approved by the Head of Secretariat or delegate, and submitted by the Finance and Administrative Officer.

8. CUSTOMS

Customs Policy Law of BiH (Official Gazette of BiH number 57/04) and its Annex containing explanations for goods relieved from import duty (Article 28), prescribes customs relieves pursuant to the Vienna convention on diplomatic relations of 18 April 1961; the Vienna convention on consular relations of 24 April 1963 or other consular conventions. In accordance with Article 36 of Vienna Convention, entities with diplomatic status are exempted from customs duties and fees for importation of equipment intended for operations use. The required documentation for exemption is the protocol issued by the Ministry of Foreign Affairs of BiH proving the diplomatic status of Secretariat.



9. INVENTORY

Secretariat is required to maintain an inventory register of all equipment purchased and reconcile it with accounting records.

The Secretariat shall maintain an inventory register of all non-expendable equipment with a value of 250 EUR or more.

Each Secretariat employee is personally responsible for the physical security and care of all equipment allocated to her/him. Inventory Assignment Form (Annex 10) shall be signed when assigning any inventory item to employees.

Upon return of previously assigned inventory items, employees shall fill-out the Inventory return Form (Annex 11).

The Finance and Administrative Officer is responsible for maintaining an accurate inventory register of all office equipment and furniture. The register shall specify quantity, locations and conditions of all inventory. Identified obsolescence are also noted.

Inventory counts shall be performed on an annual basis.

9.1. Inventory Item Disposal and Write-off

Any write-off of assets due to obsolescence, loss or damage must be documented in writing and approved by the Head of Secretariat or a delegate.

9.1.1. Disposal of items with no fair market value

Items with no fair market value (due to obsolescence or damage) can be disposed. The inventory register must be updated to indicate the manner and date of disposal.

9.1.2. Disposal of items with substantial value

If there is an intention to dispose of an item with substantial value (250EUR or more), permission from the donor or from RAI Steering Group should be requested. When the permission from the donor is received, the inventory list must also be updated and a copy kept in official files for future reference.

9.2. Donating items

If the Secretariat wishes to donate inventory items to other organization(s), a permission must be obtained from the donor and if the items are with substantial value (250 EUR or more), a permission must be obtained from RAI Steering Group. In addition, a signed statement from the organization certifying receipt of the items must be provided and kept in inventory files for future reference.



10. ANNEXES

Annex 1 – Payment Request Form
Annex 2 - Petty Cash Voucher
Annex 3 - Money advance form
Annex 4 - Cash Reconciliation Form
Annex 5 – Mileage Reimbursement Form
Annex 6 - Travel Request Form (TRF)
Annex 6a - Instructions for completion of TRF
Annex 7 - Travel Claim Form (TCF)
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Annex 8 - Per Diem rates
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Annex 9a - Instructions for completion of HEF
Annex 10 – Inventory Assignment Form
Annex 11 – Inventory Return Form