

**Kingdom of Cambodia
Nation – Religion – King**



Ministry of Health

Financial Manual
For
Health Equity Fund

Department of Planning and Health Information

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1 Introduction

The purpose of this manual is to set standards for financial management practices for all the schemes mentioned below. All other aspects related to the functioning of HEF and SUBO are defined in the "Guidelines for Implementation of Health Equity Funds and Government Subsidy schemes" referred to in this manual in several instances.

- A **Health Equity Fund (HEF)** is any mechanism or fund that is used by a 3rd party payer to purchase health care for poor people from a health care provider. The fund can also be used to pay for other associated costs such as transport and food.
- A **Subsidy (SUB)** is government funding meant to be used to benefit poor people by financially compensating health care providers for the provision of appropriate health care to poor patients without charging any fees.
- A **Health Equity Fund Operator (HEFO)** is an agency (NGO or civil society organization) at operational district level, that either independently or under responsibility of a HEFI, purchases health care for poor people from a health care provider. The HEFO must be independent from the health care provider. A HEFO commonly uses HEF as the resource for its activities, while a HEFO can also receive and use SUB to strengthen its purchasing power.
- A **Health Equity Fund Implementer (HEFI)** is an agency that represents and manages more than one HEFO under its responsibility.
- A **Subsidy operator (SUBO)** is any Public Health Authority that receives and manages Subsidy (SUB)

Any deviation from the prescriptions of this manual must be in agreement with the Ministry of Health and clearly indicated in the contract or Memorandums of Understanding between the HEFI and the Ministry of Health. This includes provisions for a transitional period for agencies already implementing HEF, to update their financial and management procedures to comply with this manual.

A HEFO which does not operate under the responsibility of an HEFI should still comply with this manual in all cases.

HEFI and HEFOs are advised to divide tasks and responsibilities, preferably through a transparent and explicit internal contract. However, this internal contract does not remove responsibility of both HEFI and HEFO to comply with this manual.

2 Contractual arrangements

Institutional arrangements for Health Equity Funds are described in the "Guidelines for Implementation of Health Equity Funds and Government Subsidy Schemes".

Contracts or Memorandums of Understanding must be agreed upon and signed between stakeholders are as follows:

- Internal contracts or MOU between the Ministry of Health and SUBOs (National Hospitals)
- Internal contracts between the ODOs acting as SUBOs and designated health service providers (RH and HC) in the area
- Contract or MOU between the Ministry of Health and HEFIs
- Contract or MOU between the Ministry of Health and HEFOs, in case there is no HEFI
- Contract or MOU between a HEFI and one or several HEFO
- Contract or MOU between HEFO and health service providers (hospitals and health centers) in their area of coverage

The above contracts or MOUs will specify:

- Start and end date of the agreement (recommended 1 year agreement),
- Signatory parties,
- Extent of services to be covered by the contract agreement,
- Deliverables,
- Reporting requirements,
- Monitoring and evaluation framework,
- Total and disaggregated budget,
- Disbursement methods and schedules,
- Provision for breach of contract by all parties, sanctions and termination.

Internal contracts between the Ministry of Health and SUBOs will specifically apply provisions of Prakas 809.

Contracts or MOUs must be signed and in effect before implementing parties start operating. Contracts or MOUs will generally cover one year of operation. They can be extended with appropriate amendments, without procurement.

All payments to Health Service Providers are based on a written contract with the health service provider. The contract must specify the services and payment levels as well as the payment method that have been agreed upon. The contract should cover an agreed time period. For an overview of provider payment methods, see HEF Implementation Guideline.

Contract or MOUs must include as annexes samples of all working documents as follows:

- Summary of Treatment Form
- Daily or weekly financial reports template for health service providers (report to HEFOs or SUBOs)
- Food and Transport Allowance Receipt vouchers (to be signed by HEF beneficiaries)
- Daily or weekly financial reports template for access facilitators based in the health facilities
- Financial report template for HEFO (to submit to HEFI)
- Quarterly reports template for HEFI (to submit to the MOH)
- Quarterly reports templates for SUBOs (to submit to the MOH)

- Disbursement vouchers (for all individual disbursements)
- Statement of expenditures
- Bank transfer sheets
- Petty cash book
- Cash count sheet
- Advance request form
- Advance register
- Reconciliation of amount advanced
- Budget status report

Contracts or MOUs must also include the following annexes specific to each HEF:

- the pre-identification methodologies to be applied and in case of post-identification, the detailed wealth ranking tool
- Detailed lists or description of price calculation for the different types of direct benefits
- the yearly financial planning

3 Expenditures categories and chart of accounts

Two main categories of expenditures will be distinguished:

- ◆ Direct Costs
- ◆ Administration Costs

3.1 Direct Costs

Direct costs relate to those expenditures which provide a direct benefit to HEF beneficiaries. These benefits are:

- ✓ Medical benefits provided by the Health Service Providers
- ✓ Food for patient and caretaker
- ✓ Transport costs
- ✓ Other, including funeral grants

Full description of each of the above categories is provided in the HEF and Government Subsidy Implementation Guidelines.

Beneficiaries of HEF and SUBO services are pre- or post-identified. Full description of the identification processes is provided in the HEF and Government Subsidy Implementation Guidelines.

3.1.1 Medical benefits

Medical benefits are provided by public health services and cover MPA and CPA. In case of SUBO operating at National Hospitals, the medical benefit covers full range of services provided at the National Hospitals.

The full range of medical benefits covered by HEF is described in the following contracts or MOUs:

- ✓ Between MOH and HEFI and MOH and SUBO

- ✓ Between HEFI and HEFO
- ✓ Between HEFO and health service providers in the area covered.

Each contract must specify the following, at the minimum:

- ✓ The medical benefit package provided to HEF beneficiaries,
- ✓ The agreed fee schedule for reimbursement of facilities: fee schedules for medical benefit package must follow the user fee schedule of the facility and are fixed for the period of the contract.
- ✓ The mechanism of reimbursement to facilities,
- ✓ Effective start and end date of the contract (it is recommended that the contracts last for one year)

3.1.2 Food for patients

- ✓ Caretakers of HEF patients are provided a food allowance during hospitalization. Food allowance may be cash or in-kind and completes the food allowance provided by the facility.
- ✓ Full description of the food allowance, including amount of food allowance, is provided in the following contracts or MOUs:
 - Between MOH and HEFI
 - Between HEFI and HEFO

3.1.3 Transport for patients

- ✓ HEF Patients are reimbursed for their transport costs to and from the facility. Estimation of transport grant should be based on the geography of HEF location: a lump sum amount should be defined per kilometer depending on the road situation (good road, bad road or by boat).
- ✓ Full description of the transport allowance is provided in the following contracts or MOUs:
 - Between MOH and HEFI
 - Between HEFI and HEFO
- ✓ Transport by ambulance will be reimbursed on price schedules agreed with the public institutions and fixed for the contract period

3.1.4 Other items

- ✓ Funeral grant is paid to the HEF Patient's family if HEF Patient dies.
- ✓ Full description of the funeral grant is provided in the following contracts or MOUs:
 - Between MOH and HEFI
 - Between HEFI and HEFO

3.2 Administrative costs

3.2.1 Human resources

- ✓ Salaries and allowances
- ✓ Employee benefits
- ✓ Employee recruitment costs

3.2.2 Technical assistance

- ✓ Short term
- ✓ Long term

3.2.2.1 Training

- ✓ Workshops
- ✓ Meetings
- ✓ Training publications

3.2.2.2 Equipment

- ✓ Office equipment
- ✓ Office furniture
- ✓ Vehicle
- ✓ Motorcycle
- ✓ Maintenance and repair

3.2.2.3 Planning and Administration

- ✓ Office supplies
- ✓ Travel and transport
- ✓ Legal advice
- ✓ Translation
- ✓ Accounting
- ✓ Auditing
- ✓ Bank charges

3.2.2.4 Monitoring and Evaluation

- ✓ Data collection and data analysis
- ✓ Field visits
- ✓ Research

3.2.2.5 Promotion, community networking and communication

- ✓ IEC material
- ✓ Advertising
- ✓ Media event
- ✓ Community promotion and networking

3.2.2.6 Pre- and Post-identification

- ✓ Salary and allowances
- ✓ Technical assistance
- ✓ Training
- ✓ Equipment
- ✓ Planning and administration
- ✓ Monitoring and evaluation
- ✓ Overheads

3.2.2.7 Overheads

- ✓ Rent

- ✓ Utilities
- ✓ Telephone, email, internet
- ✓ Insurance
- ✓ Security
- ✓ Cleaning
- ✓ Electricity, Water
- ✓ Fuel
- ✓ Miscellaneous

3.3 Chart of accounts

HEFI, HEFO and SUBO must use the Chart of Accounts provided by the MOH in annex of this manual. The Chart of Accounts document should be available at HEFI and each HEFO office.

The HEFI will assign a 2-digit code number to each HEFO.

Under each HEFO account code, a number of line items are defined. Each line item will bear the HEFO account code followed by a 3-digit charge code, as described in the chart of account in annex.

3.4 Administrative Steps

Allocation of HEF budget

Allocation of HEF budget to HEFI and SUBO is defined in the contract / MOU between the MOH and HEFI or the MOH and SUBO

Group1: Agencies operating subsidies for the poor from Government budget (National Hospitals)

These agencies are defined in the HEF implementation guidelines as SUBO/Group 1

They are reimbursed for medical benefits provided to HEF patients on a monthly basis after submission of their claims to the MOH / DBF

- A Summary of Treatment Form (STF) is completed for each HEF patient treated in the National Hospital.). STF should be signed by the attending medical staff and the HEF patient.
- All STFs are compiled in a monthly financial report from the SUBO to MOH/DBF. Monthly financial report includes a monthly statement of expenditures. Original STFs must be attached to the monthly financial report. The report must be signed the SUBO manager at the national hospital and by the hospital director.
- DBF reimburses the SUBO after verification of the monthly financial report
- SUBO submit a quarterly report including financial report to MOH/DPHI

- Quarterly reports to DPHI and monthly reports to DBF must be consistent and will be reconciled by the MOH
- MOH/DPHI will perform regular monitoring of Group 1 SUBO. Monitoring procedures are defined in the Guidelines of Implementation of HEF and Subsidies for the Poor

Group2: Agencies operating subsidies for the poor from Government budget (ODO)

These agencies are defined in the HEF implementation guidelines as SUBO/Group 2

They are reimbursed for medical benefits provided to HEF patients on a monthly basis after submission of their claims to Provincial Treasury.

- A Summary of Treatment Form (STF) is completed for each HEF patient treated at the contracted health service provider (RH or HC). STF should be signed by the attending medical staff and the HEF patient.
- All STFs are compiled in a weekly financial report at facility by subsidy manager at the facility. Weekly financial reports are submitted to the SUBO/ODO. Original of STFs must be attached to the weekly financial report. The report must be signed by the subsidy manager at the facility and by the hospital director or health center chief.
- SUBO/ODO prepares a monthly financial report which will serve as a claim for reimbursement to the Provincial Treasury. The claim must be co-signed by OD Director and PHD director. Monthly financial reports should include a monthly statement of expenditures and bank and cash reconciliation.
- Provincial Treasury reimburses SUBO/ODO after verification of the financial report
- SUBO/ODO prepares a quarterly report to MOH/DPHI, with copy to PHD
- Quarterly reports and financial reports must be consistent and will be reconciled at the PHD.
- ◆ MOH/DPHI will perform regular monitoring of Group 2 SUBO. Monitoring procedures are defined in the Guidelines of Implementation of HEF and Subsidies for the Poor

Group3 and 4: HEFI/HEFOs

These agencies are defined in the HEF implementation guidelines as Groups3 and 4.

They will receive advance payments for their operations on a quarterly basis and will submit financial reports for reconciliation prior to further installments.

- HEFO will prepare a detailed budget for period of the contract, broken down by quarters. A detailed budget for the first quarter of operation will be annexed. The budget will be submitted to the HEFI. HEFI will disburse in advance the first installment for one quarter of operation after verification of the budget.
- A Summary of Treatment Form is completed for each HEF patient treated at the contracted health service provider (RH or HC). STF must be signed by the attending medical staff, the HEF patient and the Access facilitator
- HEFO will deliver food allowances to caretakers of hospitalized HEF patients on a daily basis. Advance food allowances can be given for Saturdays, Sundays and public holidays. HEF Patient caretakers will sign a food allowance receipt.
- HEFO will pay Transport allowances to HEF patient or caretaker upon admission and discharge from the hospital: travel from home to hospital will be reimbursed upon admission and travel back from hospital to home will be paid in advance upon discharge. HEF Patient or caretaker will sign a Transport allowance receipt.
- In case a patient dies, the HEFO will pay a lump sum amount to the Patient's caretaker for funeral. Caretaker will sign a Funeral Grant receipt.
- HEFO will compile STFs, Food and Transport Allowance receipts, funeral grants receipts in a financial report. The financial report is signed by the HEFO and the Hospital director or the Health Center chief. All original STFs and receipts will be attached to the report.
- HEFO will reimburse the hospital for the medical costs after verification of the facility report.
- HEFO will prepare a monthly financial report and send it to HEFI. The report will cover direct and administrative costs, and will include monthly statement of expenditures as well as bank and cash reconciliation. All original receipts and documents will be attached. An electronic copy of the HEFO data will be submitted together with the report.
- HEFI will check HEFO reports and investigate discrepancies between electronic data, reports and supporting documentation. This will be done through supervision of HEFO and monitoring of HEFO and facilities.
- HEFO and HEFI will reconcile all financial reports and HEFO budget on a quarterly basis. Subsequent quarterly installments of the budget will be disbursed to HEFO after reconciliation.
- HEFI will prepare a quarterly report based on HEFO monthly reports and quarterly reconciliations and send it to the MOH.
- MOH/DPHI will perform regular monitoring of HEFI and HEFO, as well as contracted health facilities. Monitoring procedures are described in the Guidelines for Implementation of HEF and Subsidies for the poor.

Filing system:

All original documents supporting a financial report should be kept at HEFI and SUBO.

- ✓ It must be kept for at least 2 years for purpose of auditing and evaluation.
- ✓ Documents should be filed by chronological order.
- ✓ Separate files should be kept for inpatients and outpatients.
- ✓ Filing should be by Hospital and by Health Center in each OD.
- ✓ All Summary of Treatment forms should be filed in a binder. A separate binder should be kept for each facility. These are sent to HEFI or SUBO for control.
- ✓ HEFO must keep a copy of all files before sending to HEFI.

The contract between HEFI and MOH will specify the destination of these documents after the end of the HEFI contract and the requirement of a end of contract audit.

4 Financial Management and Control

- ✓ The HEFI or SUBO are accountable towards Ministry of Health for the financial management of the Health Equity Fund resources. Monitoring and supervision from MOH to HEFI and SUBO is described in the Guidelines for Implementation of HEF and Subsidies for the Poor
- ✓ SUBO responsibilities are clearly stated in the internal contract between MOH and the SUBO.
- ✓ Respective HEFI and HEFO responsibilities are clearly stated in the contract or MOU between MOH and HEFI and between HEFI and HEFO.
- ✓ HEFI responsibility includes controlling the HEFO budget and expenditures.
- ✓ The HEFO operates and administers its revenue and expenditures, based on delegated responsibility but closely supervised by the HEFI. HEFO are accountable to HEFI for the financial management of Health Equity Fund resources delegated to them.

SUBOs should follow requirements of MOH/DBF Financial Management.

4.1 Budget

- ✓ HEFO budget is the result of a planning process informed by reliable data on the expected expenditures. The budget will serve as a basis for detailed implementation plan that will be established before HEFO starts operating.
- ✓ For more complex settings, it is highly recommended to develop budgets for each major activity in the project and to delegate implementation responsibility. This responsibility does not replace oversight by the HEFO financial manager.
- ✓ Budget reviews can take place at regular intervals, for example 6 monthly or yearly.
- ✓ Budget plans will be used to make quarterly advance disbursements to the HEFO.
- ✓ HEFO will keep a monthly work-plan based on the master budget plan.

- ✓ Expenditures will be recorded in monthly Statement of expenditures.
- ✓ A monthly progress expenditure register will be maintained, comparing expenditure

4.2 Accounting procedures

At HEFO, HEFI and SUBOs:

All disbursements from cash or bank accounts will require a disbursement voucher.

For cash disbursements, signed cash receipts will be annexed to disbursement vouchers.

For bank disbursements:

- ✓ bank transfer sheets will be annexed to disbursement vouchers if disbursement was made through bank transfer
- ✓ copies of checks will be annexed to disbursement vouchers if disbursement was made through checks

All disbursement vouchers will clearly identify:

- ✓ the type of expenditure,
- ✓ whether the expenditure is an advance payment
- ✓ the recipient (individual, agency or company receiving the funds)
- ✓ the budget line/ chart of account expenditure code
- ✓ the date of disbursement
- ✓ The period during which the funds can be used

Others supporting documents may be annexed to disbursement vouchers.

Each disbursement voucher holds a unique serial number and is signed by an authorized signatory.

All disbursement vouchers will be recorded in a monthly statement of expenditures, under the correct chart of account expenditure code. Disbursement voucher number should be reported in each accounting entry.

Accounts will be closed once a month and entries in the statement of expenditures will be checked and reconciled with original disbursement vouchers and supporting documents.

Bank and cash reconciliations must be made at the same time.

Statement of expenditures and bank and cash reconciliation must be attached to all monthly financial reports.

Budget status will be updated based on statement of expenditures and a budget status report will be issued. This will allow to update the workplan for the next month.

4.3 Advances

SUBOs normally do not receive advances. In case advances are granted to SUBOs, the advance procedure must comply with MOH/DBF Financial Manual.

4.3.1 In General:

All advances should be made through disbursement vouchers and recorded in the accounts under the correct budget line.

Separate records of the amounts advanced to each employee must be kept.

Expense reports must be made for each advance payment and reconciled with disbursement voucher, using an Advance Reconciliation Form.

4.3.2 Salary Advance

No salary advances shall be given by HEFI nor by HEFO.

4.3.3 Travel Advance

HEFI and HEFO can make a Travel Advance to their respective staff members.

Advance Requests should be filled and signed.

The request should be approved and signed by authorized signatory.

- ✓ Requests will be made at least 2 days prior to travel.
- ✓ In emergency cases, payments can be made immediately.

If travel advances are not cleared within one week of return from trip, the amount must be deducted from staff salary in the next payroll schedule.

Standard Travel expenses such as per diems, accommodation, subsistence allowance will be specified in the MOU or contract.

For counterparts traveling with the HEFI or HEFI staff per diem rates will follow sub-decree 10 or it's replacement.

4.3.4 HEFI's advance to HEFO

4.3.4.1 Initial advance from HEFI to HEFO:

HEFI will disburse advance quarterly payment based on HEFO quarterly budget.

Disbursement will be made through bank transfer or by check.

4.3.4.2 Further advances from HEFI to HEFO:

HEFI and HEFO accounts must be reconciled as described above (chapter 3.4 and 4.4) before subsequent advances payments can be made.

4.4 Payments and Transfers

Petty cash is meant for small purchases that cannot be done by check. As much as possible the Health finance/ administrator should use checks when purchasing goods or services for the project. If this is not possible, purchases of less than **US\$ 100** value can be done using petty cash.

4.4.1 Planning

Each HEFO should establish a quarterly projection of cash expenditures. Monthly cash flow plans are prepared by HEFO manager and communicated to HEFI.

4.4.2 Management

Cash transactions will be recorded in disbursement voucher, with attached supporting document.

A cash book is maintained allowing cash reconciliation at the end of the month.

The contract or MoU will specify the minimum and maximum amounts that the Petty Cash can contain.

Cash is replenished when necessary and after reconciliation.

4.4.3 Receipts

Dated and signed receipts must be created to justify each of the following expenses:

- all direct benefit expenses related to food and transport received by poor patients;
- all indirect benefit expenses

The receiver or signatory can be either the patient or the patient's caretaker.

In case the caretaker receives the money on behalf of the patient, the receipt must mention the exact relationship of the caretaker to the patient as well as the name of actual patient who has benefited from treatment..

4.4.4 Proof of Payment

Only the following types of documents are recognized as proof of payment:

- original bank statement for direct benefit payments to health service providers

- receipt signed and dated by an identifiable receiver of other payments;
- payment slip signed and dated by an identifiable payer of small amounts

4.4.5 Use of banking system

For payments and transfers related to Health Equity Fund agencies and Health Service Providers, the Ministry of Health requires that these are effected through bank transfers, as much as possible using the same bank.

All payments from HEFI to HEFO and from HEFO to health facilities (hospitals and health centers) should be done through bank transfers.

The same applies for payments from Provincial Treasury to SUBOs and SUBOs to health facilities.

The Ministry of Health facilitates the opening of bank accounts in the name of public health facilities or Subsidy operators for the purpose of handling Health Equity Fund money or Subsidy. Every bank account must have at least two signatories, who can sign individually: one is the Director of the Public Health Facility and one is the Vice-Director of the concerned Public Health Facility in charge of Finance/Admin.

Day-to-day responsibility for the management of the local bank account rests with the Health Finance and Administrator Office/ Project Manager or with the executive director. Reporting on transactions from the account as well as monthly balance is updated monthly in the field office (provinces).

4.4.6 Pay roll services

The salary payments begin on the effective day of appointment and continue through the effective day of separation. Salary payments will be made in Riels or in US dollars on or about the 25th day of the month.

4.4.7 Reconciliation requirements

The tasks of closing monthly accounts at the HEFO and HEFI are the following:

- a- Completed advance reconciliation form
- b- Cash book in US dollars and in KH Riels, signed cash counts
- c- Bank statement
- d- Bank reconciliation
- e- Budget status report

5 Asset Management and Control

SUBO, HEFO and HEFI will keep a complete and accurate list of its own Inventory. Inventory list should include all non-consumable items with a purchasing value that exceeds **USD 50 per item** purchased by HEFO. Each item should receive an Inventory Number. The inventory list should include the inventory number, date of purchase, price and serial number of the item if available. This list is updated monthly and signed by the manager.

A copy of the signed HEFO inventory lists is sent to HEFI.

For equipment items purchased by HEFI for HEFOs:

HEFI keeps a list, disaggregated by HEFO. This list is updated every month, printed out, attached to the copy of the HEFO's own inventory, and signed by the HEFI Manager.

The inventory number and date of purchase should be taped on the equipment item, on a spot where it is not likely to wear off rapidly and protected by a piece of transparent scotch tape.

All inventory lists should be available for supervision and monitoring and comparison with availability of equipment items on site should show no discrepancy.

6 Purchasing Management and Control

As much as possible, the tasks of purchasing, paying and accounting should be kept separate at both HEFI and HEFO.

In practice in the HEFO, most expenditure is related to items that are not negotiated on a daily basis, namely all direct and indirect benefits as well as HEFO staff salaries, rents and utilities. In HEFO, the requirement to split purchasing from paying and accounting is therefore only relevant for unexpected small purchases from the petty cash, all of which are booked under the administration costs.

In HEFI, in particular if the HEFI purchases for several HEFO's, respect of procurement rules is important. Procurement rules should follow either HSSP or MOH procurement rules depending on sources of funding.

The different contracts or MOU will define the ownership of equipment/vehicles procured in the context of the HEF. They will also define responsibilities such as the maintenance and insurance of the procured items.

7 Audit

External Audit: A financial and operational audit should be part of the continuous (on quarterly IFRs) and year end audit of HSSP II as a whole. The selection of audit firm and TOR should be recognized by the Ministry of Health and acceptable to the DPs.

Internal Audit: Department of Internal Audit will conduct regular financial audit to all SUBOs

HEFI will be responsible for financial control of the HEFOs.

Annexes

- Summary of Treatment Form
- Daily or weekly financial report template for Health Providers
- Daily or Weekly financial report for Access Facilitators
- Food, Transport and Funeral allowance receipts
- Financial report template for HEFO
- Financial report template for SUBO
- Quarterly report template for HEFI and SUBO
- Budget control statement
- Disbursement vouchers
- Disbursement form SUBO
- Statement of expenditures
- Bank transfer sheet
- Cash book
- Cash count sheet
- Advance request form
- Advance register
- Advance reconciliation form
- Budget status report
- Chart of accounts