

Sample table of contents for an NGO finance manual

Before you start the detailed work of developing or updating a finance manual, it is useful to agree a table of contents. This provides a framework to clarify the scope of work and what content will be included. The aim is to include all of the finance procedures, as well as supporting policies, templates and forms.

Below you will find a suggestion of some key items to consider including in your manual. Some of the sections may not be relevant, and will depend on your particular organisation or operating model. The example section on partners will only apply if you have local implementing partners. Those areas which are more relevant for the larger NGO are marked with an asterisk (*).

This document is designed to be used in conjunction with Mango's [Top Tips for developing a finance manual](#).

1. Overview
 - 1.1. Introduction
 - 1.2. Financial responsibilities of staff
 - 1.3. Delegation of authority
 - 1.4. Financial calendar *
 - 1.5. Donor rules and regulations
 - 1.6. Updating the manual
2. General accounting
 - 2.1. Recording transactions
 - 2.2. Supporting documentation
 - 2.3. Where no receipts are available
 - 2.4. Procurement process
 - 2.5. Payments - cash and bank
 - 2.6. Accruals & prepayments
 - 2.7. Accounting for partner expenditure *
 - 2.8. Staff payroll
 - 2.9. Salary advances
 - 2.10. Shared cost allocation and cost recovery
3. Bank & Cash management
 - 3.1. Bank and Cash Limits
 - 3.2. Setting up bank accounts
 - 3.3. Bank signatories
 - 3.4. On-line banking
 - 3.5. Cheques
 - 3.6. Closing bank accounts
 - 3.7. Petty Cash
 - 3.8. Staff advances/floats
 - 3.9. Credit cards *

- 3.10. Cash flow management
- 3.11. Currencies and foreign exchange
- 4. Month End
 - 4.1. Month-end process
 - 4.2. Month-end timetable
 - 4.3. Timesheets/staff time accounting *
 - 4.4. Monthly financial review
 - 4.5. Cut off policy
- 5. Year End
 - 5.1. Year-end process
 - 5.2. Year-end timetable
 - 5.3. Cut off policy
 - 5.4. Annual Audit
- 6. Fixed Assets
 - 6.1. Definition
 - 6.2. Asset Register
 - 6.3. Depreciation
 - 6.4. Disposal of fixed assets
 - 6.4.1. Sales
 - 6.4.2. Donation
 - 6.5. Annual verification
- 7. Financial Planning
 - 7.1. Finance staff and budget holders' responsibilities
 - 7.2. Annual budget cycle – organisation
 - 7.3. Project and donor budget development *
 - 7.4. Budget revisions *
- 8. Budget Monitoring
 - 8.1. Finance staff and budget holders' responsibilities
 - 8.2. Monthly budget monitoring
 - 8.3. Financial reporting to donors
- 9. Internal Controls
 - 9.1. Types of internal controls
 - 9.2. Fraud and dishonesty
 - 9.3. Record keeping filing and back-ups
 - 9.4. Internal Audit *
 - 9.5. External audit *
- 10. Partners *
 - 10.1. Partner contracts/sub award agreements
 - 10.2. Funds transfer to partners
 - 10.3. Bank accounts & petty cash
 - 10.4. Vouchers and documentation
 - 10.5. Staff travel and expenses

- 10.6. Delegation of authority
 - 10.7. Fixed Assets
 - 10.8. Shared costs, administration and overhead costs
 - 10.9. Currencies and foreign exchange
 - 10.10. Partner quarterly/monthly reporting
 - 10.11. Partner monitoring visits
 - 10.12. Audit
11. Glossary
12. Appendices – Policy Documents
- 12.1. Staff expenses or travel policy
 - 12.2. Procurement policy
 - 12.3. Cost allocation/cost recovery policy
 - 12.4. Document retention policy
 - 12.5. Reserves policy
 - 12.6. Audit policy *
 - 12.7. Fraud, bribery and corruption policy
 - 12.8. Whistleblowing policy *
 - 12.9. Anti-money laundering policy
 - 12.10. Accounting for grants to partners policy
13. Appendices – Finance Information
- 13.1. Delegation of Authority document
 - 13.2. Chart of Accounts
 - 13.3. Finance roles and responsibilities – of finance and non-finance staff
 - 13.4. Organogram of Finance team
 - 13.5. Organogram of organisation
14. Appendices – Forms and Templates
- 14.1. Expense claim form
 - 14.2. Supplies request or purchase requisition document *
 - 14.3. Purchase Order form
 - 14.4. Finance or Payment voucher
 - 14.5. Journal voucher
 - 14.6. Project budget format
 - 14.7. Monthly budget holder review and feedback form *
 - 14.8. Internal audit checklist
 - 14.9. Partner contract/sub award agreement
 - 14.10. Partner assessment format
 - 14.11. Partner budget template
 - 14.12. Partners reporting format
 - 14.13. Review and approval of partner reports template
 - 14.14. Advance to partners form

If you would like further support with developing or updating your finance manual, please contact our approachable and friendly advisory team on consultancy@mango.org.uk.