



UMMB

HEALTH UNIT CHARTER

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This charter spells out the main functions and principles of _____ Health centre. It also gives insight on the identity of the health unit.

NAME OF THE UNIT AND LOCATION

The health unit is registered as _____ Health centre. It is located in Busabala Nama Division Mukono district

BRIEF HISTORY AND OWNERSHIP OF THE UNIT

_____ Health centre was initiated by _____. This was in response to the community request for a health unit in the area. The area is located in _____. The unit is now operating at a cost sharing basis and is a purely non for profit making unit. This means that the surplus that may be generated in the course of operation will not be distributed to the owner but will be utilized for the improvement of the health unit's services.

The unit works in cooperation with other partners in the health care provision including government and in line with the standing laws and regulations. The unit therefore operates in line with government policies. The unit aims at providing services as a contribution to the minimum health care package designed by the ministry of health.

The catchment area of _____ Health Centre includes the _____ people of plus the rest of the unknown numbers from the neighbouring community.

_____ Health centre Vision

Members of the community access basic health care

_____ Health centre Mission

To deliver and offer a user friendly health care services such that community members can live meaningful life.

Core Values

- Trust
- Commitment
- Rights sensitive
- Social identity
- Development oriented

The Health Unit Staff

The unit has a total number of 6 health staffs i.e. including an enrolled mid wife, laboratory assistant, 2 enrolled nurses and a Clinical officer. The unit also has two other support staff one i.e a cook and a cleaner who also maintains the compound. There is no designed salary scale and everyone is employed on her own terms between understandings with management.

Ownership of the Unit

_____ is owned by _____
organisation

Identity and purpose

_____ Health centre is a private not for profit health unit. This means that the surplus that may be generated in the course of operation will not be distributed to the organisation but will be utilized for the improvement of the health unit's services.

The unit operates in pursuit of good of individual person, of the sick and the common good of the people. Its services are committed to a holistic approach in healing by treating and preventing diseases and promoting health. The unit works in cooperation with the district health services and operates in line with the standing laws and regulations. In the provision of its services, the unit does not discriminate on the grounds of religious or political affiliations, sex or income. The unit works in line with government policies except where a policy contradicts the teaching of Islam.

The unit aims at providing a comprehensive package of curative, preventive, promotive and rehabilitative health care services for the entire population. The catchment area of _____ Health centre includes the _____ people of _____ Division alone plus the rest of the unknown numbers from the neighboring communities. The unit shall serve the poor men and women. _____ Health centre shall in addition to its health services and activities promote the values, norms and practices of Islam and shall be a centre where Islamic principles are demonstrated care and practice.

Organization of the Heath unit

A spirit of stewardship and shared responsibility, transparency and accountability guides the unit's management.

_____ Health Centre is managed by a health unit management committee identified community. The members meet at least quarterly but may meet more frequently.

The management committee is composed of

1. Chair person
2. The vice chairperson

3. Treasurer-
4. VHT representative
5. LC representative
6. Founder body representative
7. Health facility staff representative
8. Health facility In-charge
9. Community representative

The health unit management committee can form such sub committees as shall be necessary for the smooth running of the health unit. It shall hold office for a period not exceeding (3) years. The term is renewable.

The day to day administration and running of the health unit shall be done by a unit administrative committee (HUAC) which is composed of

1. Health unit In-charge
2. Laboratory Head
3. Health facility Administrator
4. Head Nursing & midwifery
5. Accounts assistant

The members of the HUAC meet at least once a month.

The roles, functions, duties and operations of the committees and their members are guided by formal documents provided in the annex to this charter.

Accountability of the unit

For its operations and management, the unit is accountable to the owner, the population and health authority of the place. Accountability is secured by maintenance of clear record of every financial transaction of the health unit.

Staff Recruitment

CATEGORIES OF EMPLOYMENT

Employment with _____ Health centre will be on contract basis for an agreed period of time, or for a specific assignment. The contract shall expire at end of the agreed period, unless it is renewed or extended. _____ Centre employs five categories of staff, namely Clinic staff, project staff, temporary staff, casual staff and consultants.

1.2.1 Clinic Staff

Clinic staff is employed on 4 year term contracts renewable on good performance. The terms and conditions of service of a contracted staff will be stipulated in his/her letter of appointment and

in the human resource manual. These shall constitute the contract of employment between the individual and _____ Health Centre.

1.2.2 Project Staff

All staff employed for a specific project will have a contract whose life span shall be determined by the duration of the project's life span.

1.2.3 Temporary Staff

Temporary staff shall be on contract whose duration could range from one month to a maximum of six months. Usually short-term contracted staff are tied to temporary arrangements that are task-bound and not for an established position, unless it is a temporary replacement.

Budget holders will be responsible for selecting and appointing temporary staff with approval of the Health unit in-charge. The budget holder will advise the Health Unit In-charge office prior to the appointment of the temporary staff to ensure compliance with regulations on pay, tax and other legislative requirements regarding temporary employment.

All temporary staff will be issued with letters of temporary appointment setting out their duties, terms and conditions of service.

The budget holder will be responsible for ensuring temporary staff conducts themselves in accordance with _____ Health centre procedures and expectations. The entitlement for temporary employees will be as per "temporary staff procedures".

1.3.4 Casual Employees

All casual employees shall be on daily rate or task-bound contract. Normally duration could range from a few hours, days to a month. Usually casual staff performs a task that is temporary.

1.3.5 Retainers, Interns, Volunteers and Graduate Trainees

Teguzibirwa Community Health Centre may engage the services of interns, graduate trainees and volunteers, and may occasionally offer opportunities for attachment to its work for duration of not more than 3 months under contract for interns, fellows and graduate trainees who will not be part of staff.

Graduate Trainees are not eligible for any benefits. All terms and conditions applicable to them will be specified clearly in their contracts

Accounts Officer

The accounts officer shall;

1. Be a member of the health unit management committee
2. Be the secretary to the finance committee of the health unit
3. Be responsible for the financial administration of the health unit, keeping proper financial records in accordance with the accounting guidelines
4. Write books of accounts

5. In consultation with the health unit in charge or health unit administrator, initiate the preparation of the annual budget to be approved by the health unit management committee before the 15th January of every year.
6. Ensure that the approved votes are not exceeded
7. Ensure that financial regulations are strictly adhered to.
8. Shall present a monthly income and expenditure statement of the unit to the HUMC
9. Prepare an annual overview of income and expenditure for presentation to the management committee before the 15th January of every year.
10. Make available all records and render necessary accurate information
11. Present an overview of the financial situation, indicating income and expenditure over the period from the last meeting of the Health Unit management
12. Report to the Doctor in charge

Nurse in Charge

The Nurse in Charge shall perform the following duties;

1. Shall be the head of the Health Unit nursing staff and the overall person in charge of day to day nursing and health care activities in the health unit
2. Shall be a member of the Health unit administration committee
3. Shall be the overall person in charge of the Health Management Information System (HMIS)
4. Shall be responsible for organizing the Health unit nursing health care work
5. Shall be responsible for making schedules, duty rosters and assigning duties to nurses, midwives and lower nursing staff
6. Shall provide support supervision to the lower technical staff
7. Shall undertake staff performance appraisal of staff under her care at least once a year.
8. Shall identify human resource gaps and recommend training and or recruitment of staff
9. Shall be responsible for staff welfare
10. Shall compile monthly returns. And reports on performance of health unit departments and forward them to the Health unit In charge
11. Shall ensure the general cleanliness and hygiene of the wards and ensure proper maintenance of HUMCh premises and equipment.
12. Shall be in charge of the PHC activities of the health unit including preparation of PHC work plans and ensure their preparations
13. Together with the In charge and administrator shall participate in the preparation of the annual budget to be approved by the HUMC before the 15 January every year.
14. Shall report to the health Unit in charge.

Stores Officer

Duties and responsibilities

The stores Officer shall;

1. Be the overall person in charge of stores
2. Keep and maintain stores records
3. Ensure safe storage of medicines and equipment
4. Make orders to the in charge to replenish the stock
5. Compile stores' report
6. Maintain a clean and safe stores environment
7. Undertake any other duties as assigned by the in charge

Laboratory Assistant/ Technologist

Duties and responsibilities

1. Be the overall person in charge of laboratory department
2. Carry out laboratory tests and submit reports to the clinical officers and doctors
3. Prepare laboratory reagents and materials for use in the day to day investigations of patients
4. Make orders for supplies of laboratory work and keep inventory of all laboratory equipment
5. Maintain clean and service laboratory equipment regularly
6. Follow and ensure safety measures against hazards and ensure safe disposal of laboratory waste
7. Undertake all any other duties as assigned by the Health unit in charge
8. Prepare and submit periodic laboratory reports top the Health unit in charge
9. Report to the Health unit in charge

Nurse/ Midwife

Duties and Responsibilities

Nurse/Midwives shall;

1. Undertake patients' observations in accordance with prescriptions
2. Treat patients according to clinical instructions
3. Write reports and ensure correct maintenance of patients' records
4. Maintain a clean working environment
5. Ensure a safe storage of medicines and equipment
6. Supervise nursing assistants and other support personnel
7. Receive and register patients
8. Report to the nursing officer

9. Conduct health education sessions for patients and clients
10. Undertake any other duties as assigned by the nursing officer or In charge

ATTENDANCE POLICY

Staff shall be expected to willingly perform their duties as may be required and shall do so honestly, passionately and to the best of their abilities under supervision of the health unit in charge throughout the stipulated or standard working hours.

2.1 Hours of Work

_____ Health Centre staff are expected to work on normal working days which will usually be from Monday to Friday. The office working hours will be 56 hours per week unless specified otherwise in the letter of appointment. The exact working hours will be as per the requirements of the job as agreed with the line manager. However, staff should be aware that they will be expected to work outside the official hours to meet clients' demands.

The normal working days will be 7 per week, Monday to Sunday.

Staff need to adhere to the normal working hours as prescribed above, otherwise disciplinary proceedings will be instituted in case of persistent late coming and unauthorized absences from the work place. Employees who fail to turn up for duty without prior permission or justifiable cause shall not be entitled to pay subject to the disciplinary process

2.2 Overtime

Staff may be required to work overtime depending on the needs of their Units. All staff required to work overtime shall be informed by their Line Manager, or they shall seek approval of their Line Manager prior to embarking on the overtime. Documentation for the overtime must be kept since compensation for overtime shall be in form of time off in lieu.

2.3 Absence from Work

Staff shall not be absent from work except where s/he is authorized to be on leave or is suspended from service as provided for in this document, or where illness prevents the staff, or other circumstances acceptable to _____ Health Centre.

It is the responsibility of the department head to monitor and control the level of absenteeism in his or her department.

Wherever possible, absence from work shall be authorized in advance by the employee's immediate supervisor or the Health Unit In-charge. In cases of emergency (e.g. sickness or injury) the immediate supervisor or the Health Unit In-charge shall be informed of circumstances (reason and expected length of absence) at the earliest practicable time, preferably before 10:00 am on the first day of absence. The immediate supervisor shall send all records of absence to the Health Unit In-charge.

Failure to notify the supervisor or the Health Unit In-charge of absence from duty on a working day will require justification and may be considered unsatisfactory conduct.

Staff shall obtain written approval for any form of absence from the health unit in charge through relevant forms or writing an email or memorandum.

In all cases, staff shall not be paid salary for any period during which they were absent without the permission of their Line Manager.

Where staff is absent without authority, the line manager shall inform the Health Unit In-charge on the first day of non-attendance by the staff. The Health Unit In-charge shall ensure that pay is stopped or if necessary initiate a recall. Where appropriate documentation is provided or reasons for the absence are provided and accepted, following absence, the staff may be allowed to resume work and the salary stop instruction reversed and appropriate leave recorded.

All reasonable efforts shall be made by the HUMC, the Line Manager and Health Unit In-charge to contact the staff by telephone or in writing to determine her/his situation or intentions. Written details of such attempts shall be filed in the staff's personal file. The staff shall be advised of the implications of their absence which could lead to summary dismissal. Unauthorized absence will be deducted from the annual leave entitlement.

Where problems of lateness and absenteeism persist, management shall take corrective action through counseling and training and/or institute disciplinary procedures.

Where a staff does not resume work or provide adequate reasons for the absence, their employment contract may be terminated.

2.4 Absence Reporting

Employees will be required to complete a leave application form prior to taking leave of absence or upon return from unauthorized absence.

Department heads and supervisors are required to record all incidents of lateness and/or absenteeism. Each department will submit a monthly absence record to the Health Unit In-charge and Administration department. The Health Unit In-charge and Administration manager will compile monthly absence reports, to be received by the Health unit in-charge and department heads

LEAVE POLICY

_____ Health Centre's objective in having the leave policy is to ensure that time is available to staff for recuperation, recreation and fulfilling family/social obligations, as well as to pursue individual needs and aspirations. _____ Health Centre strictly forbids leave paid in lieu except during the final separation of a staff member from the health unit , in which case only outstanding annual leave is paid at the discretion of the HUMC.

3.1 Annual leave

Non-management and management employees will be entitled to 24 and 30 working days respectively, for each completed year of service. Employees are expected to accumulate leave entitlement before they apply for leave. However, they may utilize up to half of their leave entitlement in advance provided that the employee's service is expected to continue for a period long enough to cover leave taken and with the approval of the head of department, or the Health unit in charge for Departmental Heads.

The leave entitlement is accrued on the basis of each completed year of service. In case of service of less than one year, leave will be calculated on a pro-rata basis.

Annual leave should be taken in the contractual year in which it is earned. A maximum of 7 days earned leave maybe carried forward from one year to the next year. Any balance in excess of seven days will be forfeited.

When an employee is on annual leave s/he may not shift the status of leave to sick leave or other category of leave, or extend annual leave by crediting a portion to sick leave or other category of leave. Each department head/supervisor will circulate a leave schedule in January for the employees to enter anticipated leave dates in order to allow proper planning and deployment of staff.

If, on termination of service, an employee has taken in excess his/her leave entitlement, _____ Health Centre will make a deduction from the employees final dues calculated at the standard daily rate for each day taken.

If an employee has not utilized his/her full entitlement leave entitlement before leaving, and with the prior approval of the Health unit in charge, unutilized leave will be paid at the standard daily rate of the employee concerned.

Leave due on separation will be calculated as at the end of the last day of service.

3.2 Leave Procedure

Employees will be required to complete a leave application form covering all absences from the work place. Leave will be taken subject to operational requirements and only with prior approval of the department head/supervisor. Approval for leave will be recorded on the leave application form. The department head will be responsible for submitting the form to the HEALTH UNIT INCHARGE.

The HEALTH UNIT INCHARGE department will record and monitor the number of leave days taken per individual. A copy of the cumulative Leave Application form will be returned to the employee once the HEALTH UNIT INCHARGE has approved it. Employees are encouraged to plan and take the leave days during the contractual period.

3.3 Public holidays

The employee is entitled to the public and statutory holidays of Uganda and will take them at full remuneration. These include; -

1 st January	New Year's Day
26 th January	Liberation Day
16 th February	Janani Luwum Day
8 th March	Women's Day
Varies	Good Friday
Varies	Easter Monday
1 st May	Labor's Day
3 rd June	Martyrs Day
9 th June	Hero's Day
Varies	Idd Adhuha
Varies	Idd El Fitri
9 th October	Independence Day
25 th December	Health unit incharge Christmas Day
26 th December	Boxing Day

Furthermore, employees may apply to their department head/supervisor and/or HEALTH UNIT INCHARGE to take the leave for religious holidays which are not recognized in Uganda. Such leave will be counted against the employees annual leave entitlement.

3.4 Sick Leave

Staff shall be entitled to paid sick leave. Paid sick leave shall be granted to staff on the recommendation Health Unit In charge. Sick leave shall be counted in calendar days. Cases of proven misuse of sick leave will be subject to disciplinary action.

3.5.1 Sick Leave Entitlements

All contractual staff will be granted sick leave as below:

First 2 months full pay

Next 2 months half pay

After an absence totaling six months, consecutive or otherwise, the Human Resource and Administration Manager in consultation with the Health unit incharge shall review the employability of the affected employee; and may consider any and all available courses of action.

The doctor will advise the HEALTH UNIT INCHARGE accordingly on the suitability of the staff to continue working.

All sick leave will be recorded and signed by the immediate supervisor at the end of the period of absence, on the leave application form, with copies forwarded to the HEALTH UNIT INCHARGE. Visits to the doctor will be deducted from the sick leave entitlement.

3.6 Maternity leave

As a consequence of pregnancy a female staff shall be entitled to a total of 1 months or 30 calendar day's maternity leave on full pay for purposes of giving birth and nursing the baby. Where applicable, annual leave may be taken directly before or after maternity leave.

If an employee takes maternity leave during her period of probation, the probation period will be extended by the period taken for maternity leave. One month's written notice shall be given to the Line Manager prior to the commencement of the maternity leave to enable succession planning.

Should staff resign whilst on or immediately after maternity leave, her last working day before proceeding on leave shall be deemed to be the date of resignation.

In case of a miscarriage, female staff shall be entitled to 4 weeks leave.

In case of sickness arising out of pregnancy or confinement, affecting either the mother or child, hence making the mother's return to work medically inadvisable, the leave may be extended subject to written medical practitioner or midwife advice, provided that the entitlements outlined above in this section have been exhausted. Staff seeking this extension shall be required to provide medical notification as an accompaniment of to their request. However extra days will be charged and treated as sick leave.

Female employees coming back from maternity leave shall have the right to return to the former job held before leave.

4.7 Paternity Leave

Upon delivery by the officially registered spouse of the health unit 's employee and subject to formal notification to the HEALTH UNIT INCHARGE/ED, male staff shall be entitled to 5 working days paternity .

4.8 Unpaid Leave

_____ Health Centre does not provide for unpaid leave, and in circumstances where an employee deems it necessary to have it, there will be no guarantee for a job on return.

4.9 Study Leave

Study leave shall be a privilege of staff undertaking courses approved by _____ Health Centre. Given the nature of _____ Health Centre work schedule, _____ Health Centre shall encourage its staff interested in career development courses to enroll on evening, weekend and long distance learning programs rather than taking long period's off-duty. In circumstances where _____ Health Centre has to provide time to the employee, then it will necessitate bonding

4.10 Compassionate leave

This leave shall be granted to staff at times of critical illness of/to care for spouse, children, mother or father or dependent relative and at the death of such dependents. Compassionate leave will be granted for up to a maximum of 10 working days annually.

4.11 Recall from Leave

Where staff is recalled from leave to perform official duties for a few days, s/he shall be entitled to an extension of the leave days recalled. This should have been recorded on recall.

4.12 Handing over while Proceeding on Leave

It is important that before staff goes on leave s/he hands over the affairs of her/his job to a colleague designated by the immediate supervisor of the staff going on leave. The name of the colleague should be indicated on the leave forms.

4.13 Leave Records

All leave and absence shall be recorded. Such records not only serve to monitor attendance and absence but are also important for planning and coordination, safety/security reasons and, potentially, for legal purposes. For this reason, while all original leave forms or associated communication shall be sent to the HEALTH _____ UNIT INCHARGE, every line manager shall maintain a running file for each staff she/he Supervises.

REMUNERATION POLICY

_____ Health Centre recognizes that staff are in the health unit because of their belief in its mission, positive culture and working environment.

5.1 Remuneration Principles

The remuneration policy will:

- I. Recognize good performance and take steps to ensure that poor performance is managed.
- II. Take into account that _____ Health Centre is a donor funded community supported health unit hence availability of funds will take center stage.
- III. Be competitive and take account of the range of markets from within which _____ Health Centre competes for its people.
- IV. Ensure that pay is commensurate with relevant market rates

- v. Ensure that the minimum pay covers at least the basic needs of staff.
- vi. Provide a total compensation package that takes into account the health unit needs, values, the needs of a diverse workforce and _____ Health Centre aims to get the most out of its resources.
- vii. Comply with legal requirements.
- viii. Be fair and equitable regardless of people's gender, race, disability, sexual orientation or age.
- ix. Observe equal pay for equal work.
- x. Take into account the relative worth of the various jobs.
- xi. Ensure transparency and fairness, whilst taking into account the variable contexts within which it operates.
- xii. Identify compensation package on basis of the post, not on the person in the post.

5.2 Applicability

The policy will apply to all contracted staff.

5.3 Positioning

_____ Health Centre will not position itself lower than the average of other National Nongovernment Health units in Uganda and no higher than the upper quartile of comparable health units, subject to budget constraints and pay levels needed to retain staff.

5.4 Review

A major remuneration review shall be held every five years [to rhyme with the strategic plan] with appropriate overhaul adjustments. The need for conducting a major review and implementing its recommendations shall require the approval of the Board of Trustees.

5.5 Salary Structure -

_____ Health Centre shall adopt a salary structure in accordance with the job evaluation system in place as approved by the HUMC. All job grades shall be attached to salary structures which shall be progressive with incremental steps for each grade. Staff may progress up the scales on the basis of length of service and/or changing role and/or favorable performance reports, but the following will be followed:-

An increase in the volume of same-level work may not merit a salary increase.

As staff reach the end of the salary grade, the scope for further step growth will diminish [they will be at bar] though the cost of living increase shall still be applicable.

Individual salary levels shall be confidential, though details of health unit al salary scales shall be available to all staff

New staff shall normally be placed at the start of the scale.

It is the responsibility of the HEALTH UNIT INCHARGE office to guide the determining of the salary level and benefits for new appointees and for Executive the remuneration system.

5.6 Salary Review

_____ Health Centre shall determine a salary system based on the local job market, comparable development health units, national and/or local government and commercial health units as well as the cost of living.

Salaries shall be reviewed every last quarter of the year and the following shall be considered:-

- I. Cost of Living.
- II. Comparator information
- III. Devaluation/Inflation
- IV. Budget

If there is an exceptionally high level of inflation then intermediate reviews should be considered

5.7 Salary Increases

Incremental progression is not automatic and is dependent on satisfactory performance and it will be effected at the beginning of every financial year. Where costs are greater than the budget, the Health unit in charge will consult with the Board of Trustees for authorization before the changes are finally agreed. The HEALTH UNIT INCHARGE will be responsible for collecting and analyzing this information, making recommendations to the Health unit in charge in consultation with the Director Finance & Admin.

5.8 Payment of Salaries

Each Employee will have a stated monthly salary. The salary will be quoted before any statutory deductions. Salaries will be paid monthly in arrears, and will be denominated and paid in Uganda shillings. The salary will be paid to individual bank accounts. Where employment is commenced during the course of a calendar month, salary shall be computed on a pro rata basis to the number of days worked for that month. _____ Health Centre policy is that staff work 8 hours a day from Monday to Sunday. Starting time is 8:00am, a lunch break of 1 hour and closing time is 5pm. Salaries will be paid as hours worked. Hence time sheets will be expected at the end of every month, and documentation of the daily register when staff come in and sign out will also be expected.

On termination of employment, the last payment will be made on provision of a certificate of clearance

Confidentiality

Members of staff will appreciate that they have access to secret and confidential information And _____ Health Centre clients and employees have implicit confidence that this information will not be disclosed to any person outside _____ Health Centre, will not be disclosed to other staff within the health unit except where they need information to complete their work, and will not be used by a member of staff for their own advantage.

Any breach of confidentiality rules would in _____ Health Centre' view be a breach of professional confidence and make that person liable for dismissal or termination.

Staff in any doubt about the application of the confidentiality rules should consult a Head of department. Information which comes to the knowledge of a member of staff in the course of their duties may not be dis- closed to any person outside _____ Health Centre.

Members of staff should also, where appropriate, restrict the discussion of confidential matters to _____ Health Centre' staff directly. Note that confidentiality also applies but not limited to issues relating to computer systems, human resource issues, information about clients and finance and management issues relating to the health unit .

Members of staff may not answer telephone enquiries from the press. All such enquiries must be, politely but without giving information, to the Health unit in charge's office or to the Advocacy and Business Development Manager.

Members of Staff may not write articles for the press or for publication without the consent of the Health unit in charge.

1. REVENUE/INCOME

1.1 Policy objective and purpose

1.1.1 This policy on income shall ensure that all receipts are collected promptly, all receipts are recorded accurately in _____ Medical Centre's records; and that there is timely acknowledgement of receipt of funds from the various sources.

1.2 Sources of revenue

1.2.1 _____ Health Centre's main sources of income shall include; grants from donors, client user fees, membership fees, contributions from other organisations, local grant funding, Government of Uganda funds, income from fund raisings and sales of _____ medical Centre property.

1.3 Receipt of funds

1.3.1 For all income received by _____ Health Centre, an official (serially pre-numbered) _____ Health Centre receipt should be issued properly detailing the names of the source of income, the date of receipt, the amounts and the cheque references where applicable.

1.3.2 Where cash is involved, the Cashier/Regional Finance and Administration Officer should examine all currency watermarks and other security features; verify that the amount received agrees with the relevant supporting documentation, before issuing an official, serially pre-numbered receipt.

1.3.3 A copy of all receipts issued for all income received should be kept by the issuing office.

1.3.4 When receiving cheques and other negotiable bank documents, the Cashier/ Regional Finance and Administration Officer shall verify that;

- a) the cheque is issued by the payer and payable to _____ Health Centre
- b) the date is correct and not stale
- c) the amount in words and numbers agree
- d) the payer signed the cheque

1.3.5 All revenue received by _____ Health Centre should be timely and accurately recorded in the books of account.

1.4 User fees

- 1.4.1 _____ Health Centre shall receive income from user fees and medical booths. All cash receipts there from shall be deposited on the Program Income (PI) (Cost-share) shilling bank account. These revenues shall be recorded in the Health unit cash book of _____ Medical Centre.
- 1.4.2 User fees shall be collected from clients using rates which shall be set by Health workers and approved by the Executive committee.
- 1.4.3 At the end of the day, the day's collection and receipts, and handed to the Finance who should review and verify the transactions for accuracy and completeness.

1.5 Revenue/income recognition

- 1.5.1 Income/ revenue shall be recognized in accordance with regulation 13.2.8 of this manual

1.6 Key Control Processes

- 1.6.1 The **Health unit in charge** will periodically provide guidance to the staff _____ Health Centre involved in revenue collection, recording and reporting to ensure compliance with the *International Financial Reporting Standards*.
- 1.6.2 The Health unit in charge should review the bank reconciliations together with the attached bank statements to ensure that the receipts for the month are reflected on _____ Health Centre's bank accounts.
- 1.6.3 New staff dealing with receipt of funds, recording and reporting should acquaint themselves with the relevant sections of this manual.

2. THE PAYMENT PROCESS/EXPENDITURE

2.1 Policy objective and purpose

The policy on payments shall ensure that;

- 2.1.1 all payments are duly authorised by responsible officers of _____ Health Centre, and are **within approved work plans and budgets**,
- 2.1.2 all payments are fully supported by valid documents such as a valid requisition, local purchase order, proof of goods/service received, invoices etc,
- 2.1.3 all payments comply with negotiated terms and due dates; and that
- 2.1.4 payments are processed on a timely basis.

2.2 Policy requirements

- 2.2.1 All staff members are to comply with the following general principles:

- a) All payments are for the benefit of _____ Health Centre and value for money shall be attained;

- b) All payments are duly authorized by responsible officers of _____ Health Centre;
- c) All payments are adequately supported by original documents to the satisfaction of the reviewer/approver; and
- d) All payments are based on or supported by approved work plans and budgets and are made against confirmed available funds to _____ Health Centre.

2.3 Requisitioning for funds

- 2.3.1 The user shall prepare a memo requesting for authorization of payment outlining the reasons for request of payment and addresses this to the Health unit in charge.
- 2.3.2 The **Health unit in charge** shall refer to the approved work plans and availability of funds under the relevant/ appropriate budget line when approving the user's request.
- 2.3.3 The Requisition form is forwarded to the HUMC for approval, before it is returned to the Health unit in charge for funds processing.
- 2.3.4 The Health unit in charge shall prepare a payment voucher and this shall be reviewed and authorized by the Health unit in charge and approved by the HUMC.

2.4 Regional requisitions for funds

- 2.4.1 The Health unit in charge shall prepare Periodic (monthly, quarterly or annual) 'Request for Payment' for submission to the funds' source. The request for payment shall be in the formats that shall prescribed by funds' source and these may be revised from time to time.
- 2.4.2 The request shall be derived from the quarterly work plan which in turn shall be prepared with recourse to the annual work plan.
- 2.4.3 Where the request is for a particular program/project, the request shall be derived from the program work plan.
- 2.4.4 The Health unit in charge shall verify the funds Request for Payment together with the accompanying work plan before it shall be submitted to the funds source.
- 2.4.5 The request for payment and its accompanying work plan shall be reviewed by the HUMC before having it approved.
- 2.4.6 The funds should be wired to the _____ Health Centre bank account.

2.5 Payments

- 2.5.1 The _____ Medical Centre's expenditure system shall ensure that;
 - (a) Payments are only for goods or services supplied or rendered to _____ Health Centre and for purposes bonafide to

_____ Health Centre, in line with _____
Health Centre 's approved budget estimates.

(b) Only authorized payments are made to the genuine beneficiaries.

(c) Payments are timely, to maintain a good working relationship with the various business partners.

(d) Expenditure is properly, accurately and timely posted in
_____ Health Centre's books of account.

- 2.5.2 _____ Health Centre shall maintain a payment voucher system for all its spending needs. A payment voucher shall be completed, verified and authorized before payment is effected.
- 2.5.3 All payment vouchers shall be serially pre-numbered to allow for an easy follow up and accountability of all transactions. All cancelled payment vouchers shall be accounted for.
- 2.5.4 Expenditure incurred by _____ Health Centre shall be properly and completely accounted for. All accountability documents relating to an item of expenditure shall be availed and attached to the individual payment voucher as supporting documents. All supporting documents should be and should appear to be genuine.
- 2.5.5 All payment vouchers made must be fully, explicitly and clearly supported to enable verification of transactions they represent without reference to any other document(s) other than the Payment Voucher and its supporting documents.
- 2.5.6 Receipts shall form part of the expenditure supporting documents and must be obtained on making payments. Acknowledgement of receipt by signing against a payment voucher may not suffice as accountability, where a receipt could be obtained.
- 2.5.7 Suppliers' accounts shall be regularly and accurately updated to ensure all purchases invoices are promptly posted and that all payments are timely made and recorded to enable continued provision of credit facilities from the suppliers to _____ Health Centre.
- 2.5.8 Paid-payment vouchers together with their supporting documents shall be promptly cancelled with a "PAID" stamp to prevent recycling documents for payment.
- 2.5.9 Purchase invoices should be matched with GRNs before they are cleared.
- 2.5.10 All payment vouchers shall be properly filed by cheque number and these should be in safe custody for any review that may require them. The Health unit in charge shall control the movement of payment vouchers from their respective files.
- 2.5.11 Un-authorized removal, alteration or mutilation of _____ Health Centre 's books of account, forms and records shall be punishable in accordance with the HEALTH UNIT INCHARGE Manual.
- 2.5.12 The payment vouchers and all other accounting records should be properly kept for at least seven years or as long a time as management shall deem appropriate for

reference purposes taking into account the statutory provisions on "accounting-records" keeping and other donor requirements.

2.6 Petty cash management

- 2.6.1 _____ Health Centre shall operate an imprest system and the HUMC shall from time to time set the maximum limit for individual payments out of this float. Executive committee shall also set the Petty cash ceiling and shall revise it from time to time as it shall deem fit.
- 2.6.2 The Health unit in charge shall manage the petty cash and report to the HUMC
- 2.6.3 While requesting for petty cash funds, the user shall prepare a *petty cash requisition* which shall be forwarded to the **Health unit in charge** for approval. The authorized expenses claim form shall then be submitted to the programmes officer for approval.
- 2.6.4 An approved claim form shall be sent to the Health unit in charge who shall prepare a *petty cash voucher* and attach all the relevant support documents i.e. approved requisition, memo, invoice, etc;
- 2.6.5 The **Health unit in charge** shall then make the petty cash payment, and stamp the *petty cash voucher* "PAID", indicating the date of payment.
- 2.6.6 The payee should sign the petty cash voucher to acknowledge receipt of the cash.
- 2.6.7 The **Health unit in charge** shall update the petty cash book, count the cash on hand and reconcile it to the balance per the *petty cash book*.
- 2.6.8 Before replenishing the petty cash, the **Health unit in charge** shall prepare a schedule of the petty cash payments and attach all the support documents for the payments and submit this to the **Health unit in charge** for review and approval;
- 2.6.9 The **Health unit in charge** shall prepare the payment voucher and attach the relevant support documents which will be submitted to the **Health unit in charge** for review;
- 2.6.10 This payment voucher should be submitted to the Health unit in charge for approval; and
- 2.6.11 All the relevant procedures for coequal payments should then be followed.

ASSETS MANAGEMENT

2.7 Policy purpose

- 2.7.1 The policy is designed to ensure that _____ Health Centre assets are adequately secured, properly maintained and recorded and used for activities bona fide to _____ Health Centre.

2.8 Policy

- 2.8.1 _____ Health Centre assets shall not be property of the authorized user but of _____ Health Centre and shall thus either;
 - (a) Bear title registered in the names of _____ Health Centre, or

- (b) Be marked with unique identification to denote ownership.
- 2.8.2 All acquisitions and disposals of assets shall be authorized and shall be in accordance with the provisions laid down in these regulations.
- 2.8.3 All _____ Health Centre assets shall be correctly recorded, adequately secured and properly maintained and used for activities bona fide to _____ Health Centre.
- 2.8.4 All acquisitions of assets shall be properly authorized by the responsible officials. Procurement of assets from Donor funds shall be allocable, allowable and reasonable as stipulated in regulation 7.2.3 of this manual.
- 2.8.5 All assets of _____ Health Centre shall be kept and maintained in secure locations.
- 2.8.6 The **Health unit in charge** shall be responsible for ensuring that all _____ Health Centre assets are uniquely engraved or tagged.
- 2.8.7 All _____ Health Centre staff shall be under obligation to treat assets of _____ Health Centre with due care.
- 2.8.8 Authorized users of _____ Health Centre assets shall use them for purposes bona fide to _____ Health Centre. Any officer in possession of _____ Centre assets, monies and stores shall be responsible for their safe custody and protection and for any loss thereof; similarly any officer having the duty to inspect, control or supervise another officer in possession of _____ Health Centre assets, monies and stores shall accept responsibility for a loss unless it can be demonstrated that the loss was not facilitated by his failure or negligence to carry out his/her duty.
- 2.8.9 The authorized user of _____ Health Centre assets shall promptly report to the Administrator any anomaly to the asset and the Administrator shall act promptly to that report. Other provisions regarding maintenance and safeguard of _____ Health Centre assets are provided in the _____ Health Centre Unit In-charge.
- 2.8.10 A non-current assets register shall be maintained by _____ Health Centre and this shall be the primary record for the assets owned by _____ Health Centre. The register shall be comprehensive detailing the class of the asset, additions and disposals, date of acquisition, price, unique identification, up-to-date condition, authorized user, funder among other things.
- 2.8.11 _____ Health Centre assets shall be adequately insured with a reputable insurer(s).
- 2.8.12 Non-current assets that have become redundant, obsolete or unserviceable shall be disposed of in accordance with regulation 9.3.
- 2.8.13 Where assets were procured with donor funding and the donor explicitly (*in the agreement terms*) specified that the procured assets shall remain an un-encumbered property of the donor, Ruakiayah Health Centre shall not dispose of this asset without the consent of the donor.
- 2.8.14 An inventory of all _____ Medical Centre assets shall be made once a year and details shall be submitted to the CEO for review.

2.9 Disposal of Assets

- 2.9.1 Non-current assets that have outgrown their useful life shall be disposed of in a manner that is fair and transparent. The disposal may be by sale or donation. _____ Health Centre management shall determine the appropriate mode with _____ Health Centre staff being given the first option to procure.
- 2.9.2 The Health unit In charge shall identify such assets and make recommendations to the Administrator. The Administrator in consultation with the HUMC shall authorize and approve the disposal process with consent from the Board of Trustees.
- 2.9.3 A bid committee consisting of the HUMC, Administrator, and the Health unit In charge shall oversee the disposal process.
- 2.9.4 The list of assets to be disposed of will be displayed on public notice boards if the disposal is open to staff or will be published in the print media if open to the public. In either case, senior management will approve any of these methods used.
- 2.9.5 Public viewing of the assets to be disposed of will be done on the dates to be specified by the Disposal Committee.
- 2.9.6 Reserve prices will be established for items that are to be disposed of so that the health unit receives value.
- 2.9.7 A valuer, where applicable, shall be engaged to do this and shall submit his valuation to the HUMC. In this case, the HUMC is not permitted to bid for the assets. If the valuation is submitted to the Chairman, HUMC, HUMC can then bid for the items.
- 2.9.8 Staff or the public shall competitively bid for the items in sealed bid forms to be issued by the HUMC.
- 2.9.9 The committee shall, on a day to be specified, open the bids and tally the offers, select the successful bidders and notify them. The highest bidder shall be awarded the item(s).
- 2.9.10 The successful bidders shall arrange for payment and shall receive items only on full settlement.
- 2.9.11 In the disposal process, due care should be given to compliance with Donor requirements regarding disposals, if any.