

Internal Control Policy

Checks

- The Board of Directors assigns three signatories to sign Mercy Hands' checks. Only the Board of Directors can change or replace signatories.
- Two of the three signatories are Board members while the third has to be an employee of senior management level, but not a member of the Executive Administration.
- Only two of the three signatories are required to sign Mercy Hands' checks.
- The Chairman Board of Directors officially informs the banks where Mercy Hands has accounts about the names of the signatories.
- The General Administrator keeps the checks book with her in a secured safe in the office.
- The Finance Manager writes the checks. An entry should be made into the accounting system.
- A copy of the check should be attached to the invoice and filed by the Administrator.

Deposits

- The Finance Manager checks with banks for any deposits made to Mercy Hands accounts.
- The Finance Manager should regularly inform the Executive Director of the delayed deposits and deposits made.
- The Finance Manager, directly or through Finance Officers, follows up with donors to ensure timely transfer of money.

Defining roles in the organization

- As stated in the Human Resources Manual, All employees to be recruited by the Organization will have explicit job descriptions that form part of the employment contract whether permanent or temporary contract.
- For all administrative intermediate and junior level jobs, the job descriptions will be prepared by the Department Manager together with the General Administrator and will be approved by the Executive Director.
- For all program intermediate and junior level jobs, the job descriptions will be prepared by the Program/ Project Manager together with the General Coordinator and will be approved by the Executive Director.
- For all jobs at Senior Management level the job descriptions will be made by the General Administrator (administrative departments) or the General

Coordinator (programs or projects) and will be approved by the Executive Director.

- Executive Director together with the General Administrator/ General Coordinator and will be approved by the Board of Directors.
- For members of the Executive Administration (General Administrator, General Coordinator, and Finance Manager), the job description is written by the Executive Director and will be approved by the Board of Director.
- For the Executive Director, the job description is written and approved by the Board of Directors.
- Under the supervision of the General Administrator, the Human Resources Officer ensures that every employee has a job description and keeps a copy of the updated job description in the employee's personal file.

Conflict of Interest

- No employee, officer, director, volunteer or agent of Mercy Hands shall participate in the selection, award or administration of a bid or contract if a conflict of interest is real or apparent to a reasonable person.
- Conflicts of interest may arise when any employee, officer, director, volunteer or agent of Mercy Hands has a financial, family or any other beneficial interest in the vendor firm selected or considered for an award.
- No employee, officer, director, volunteer or agent of Mercy Hands shall do business with, award contracts to, or show favoritism toward a member of his/her immediate family, spouse's family or to any company, vendor or concern who either employs or has any relationship to a family member; or award a contract or bid which violates the spirit or intent of this procurement policy established to maximize free and open competition among qualified vendors.

Fixed Assets

(Please refer to Mercy Hands Fixed Assets Policy for detailed description of assets management)

Monitoring

- Every employee, Board director, or volunteer is responsible for monitoring financial and accounting practices within Mercy Hands.
- If an employee, Board director, or volunteer suspects an improper accounting or financing behavior then they are obliged to report it. Please refer to Mercy Hands Whistleblower policy for reporting mechanism and procedures.