



Partner Housing Australasia (Building) Incorporated
 ABN 88 722 057 429 CFN: 15429
 Web: www.partnerhousing.org
 Pro-bono professional services and funding for South Pacific
 village infrastructure, housing, water, sanitation and training.



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Partner Housing is a signatory to the ACFID Code of Conduct, which is a voluntary, self-regulatory sector code of good practice. As a signatory we are committed and fully adhere to the ACFID Code of Conduct, conducting our work with transparency, accountability and integrity.

General Ledger and Project Ledgers Policies and Procedures



Declaration – These policies and procedures have been approved by the Partner Housing Australasia (Building) Incorporated General Meeting of 3 April 2023. They set out the means of complying with the “Constitution & Code of Conduct”, and the requirements of the Australian Department of Foreign Affairs and Trade (DFAT) and the Australian Council for International Development (ACFID).

Signed

Rod Johnston, President, Partner Housing Australasia (Building) Incorporated

Adoption of Document Revisions

Reference	Revision	Date of Adoption	Principal Amendments
P23040352	1	3 April 2023	Revision to align with Vision, Mission, Values & DFAT requirements

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Vision

Partner Housing Australasia is an entirely voluntary organisation, which aims to transform the lives of people living in Asia-Pacific villages by improving the cyclone, earthquake and tsunami resistance of their houses, clinics, schools and community buildings; and by providing clean water supplies and hygienic sanitation.

Commitment

Consistent with the “vision statement”, Partner Housing Australasia and its Partner Organisations are committed to accurate financial record keeping.

Code of Conduct

Partner Housing Australasia is a signatory to the ACFID Code of Conduct, which is a voluntary, self-regulatory sector code of good practice. As a signatory, we are committed and fully adhere to the ACFID Code of Conduct, conducting our work with transparency, accountability and integrity. The following policies and procedures have been developed to reflect the “vision statement”, and to simultaneously ensure consistency with the ACFID Code of Conduct.

Scope

These Policies and Procedures apply to Partner Housing Australasia and its Partner Organisations, including the Directors (members of the Boards), Volunteers, Staff (if so engaged), Contractors and Consultants, and any guests that might accompany these people to the locations where the programs are implemented.

Definitions

A comprehensive set of definitions is set out in “Constitution & Code of Conduct”. Definitions specific to this policy are set out below.

Commercially available accounting software package means (in the context of this policy) a computer software package that will enable the orderly management of financial transactions, including balance sheets, profit and loss, income and expenditure transactions, assignment of cost codes, general ledger and project ledger function and other normal accounting functions. It may be cloud-based or stand-alone. It may be used in conjunction with a workbook (spreadsheet) package to produce customised reports.

Policy ¹

E1.2 General Ledger and Project Ledgers

Partner Housing Australasia shall use commercially available accounting software to control its accounting and financial transactions and records.

Such accounting software shall include –

1. General ledger
2. Program ledgers (including differentiation between derivative projects if appropriate). Each program shall have a discrete ledger account in which all program expenditure is recorded. The program accounts shall be recorded as a liability within the general ledger and should identify the receipt and expenditure of the funds separately within the recipient's accounting records so that at all times the funds are identifiable, traceable and ascertainable; and
3. Adequate journal entry controls (e.g., pro forma journal entry input sheets, sequential allotment of journal entry numbers, journal approvals, adequate journal narrations and backup documentation).

Responsible Personnel

The person with overall responsibility for implementing this policy is the Chief Executive Officer (CEO), with delegated responsibility to the Finance Manager.

¹ This “Policy” has been progressively developed by Partner Housing Australasia over a long period. It expands the organisation’s vision, mission and values; together with satisfying the DFAT and ACFID requirements. For convenience and ease of auditing, the policies are grouped and referenced using the DFAT headings. “Procedures” expand this “Policy”, and set out the means of implementing it. The associated “Training” document provides additional material and background. The associated “Compliance and Audit Record” documents provides the relevant records of compliance and verification.

Procedures

Review of this Policies and Procedures Document

This “Policies and Procedures” document shall be reviewed at each Annual General Meeting, as part of the scheduled general policy review.

Risk Analysis

The CEO shall implement the following:

- Prepare a Risk Analysis for the risk of inadvertently financing terrorism, either directly or through the actions of Partner Organisation.
- Assess and prioritize the risk associated with each program and its component projects, and determine the appropriate mitigation actions.
- Record the Risk Analyses in the Strategic Plans appropriate to each program.
- Summarize the Risk Analyses and the mitigations in a Risk Register.

Accounting Software Package

The Finance Manager shall use the Xero accounting software package to control its financial transaction and accounting records, in accordance with the detailed procedures and delegated responsibilities.

Xero Chart of Accounts (including Cost Codes)

The Finance Manager shall use the following Chart of Accounts to record and control financial transactions. Modification to this Chart of Accounts may be made by the Finance Manager (in consultation with the CEO and/or Regional Managers) to refine the transaction data that is collected.

At the time of publication of this “Policies and Procedures” document, the following codes are in the Xero system. Codes that are for discontinued programs and are not currently in use are ~~struck out~~.

Modification to this Chart of Accounts may be made by the Finance Manager (in consultation with the CEO and/or Regional Managers) to refine the transaction data that is collected.

Code	Name
100	Donations Received - Corporations & Grants
101	Donations Received - Other
150	Interest Income
160	Membership Fees
170	Sundry Income
200	Non-monetary donations received
242	Government Grants
243	Other Revenue Any other income that does not relate to normal business activities and is not recurring
251	Program - Solomon Islands water supply & training – SRCA Ranongga Solomon Islands
252	Program - Solomon Islands water supply & training – DFAT & SRCA Ranongga & Vella Lavella Solomon Is
253	Program - PNG water supply spring boxes – EAA East Arwin Papua New Guinea)
256	Do not use - Total water supply expenditure
257	Program - Philippines latrine construction – SGIA Philippines Sanitation –
258	Program - Solomon Islands sanitation & training – NRCA
259	Program - Solomon Islands sanitation & training – SRCA Solomon Islands
262	Do not use - Total sanitation program expenditure
263	Program - PNG buildings & engineering – VFH Papua New Guinea

~~264 Program - Vanuatu buildings & engineering-2~~
~~65 Program - Philippines basic cyclone shelters - SGIA~~
~~266 Program - Fiji village houses - HFHF~~
~~268 Program - Laos building training - ARDA~~
~~269 Program - Bangladesh classrooms & refuge - Classrooms & Refuge Bangladesh~~
270 Program - Other building, engineering & training programs
271 Program - Associated programs - WHPHA
272 In country Program costs expensed in prior year Adjustment to provision
273 Do not use - Total building & engineering program expenditure
274 Do not use - Total program expenditure
275 Admin - Solomon Islands water supply & training - SRCA
~~276 Admin - Solomon Islands water supply & training - DFAT & SRCA~~
~~277 Admin - PNG water supply spring boxes - EAA~~
280 Do not use - Total water supply administration expenditure
~~281 Admin - Philippines latrine construction - SGIA~~
~~282 Admin - Solomon Islands sanitation & training - NRCA~~
283 Admin - Solomon Islands sanitation & training - SRCA
286 Do not use - Total sanitation administration expenditure
287 Admin - PNG buildings & engineering - VFH
~~288 Admin - Vanuatu buildings & engineering - VG~~
~~289 Admin - Philippines basic cyclone shelters - SGIA~~
~~290 Admin - Fiji village houses - HFHF~~
~~291 Admin - Cook Islands cyclone anchorages - CIRC~~
~~292 Admin - Laos building training - ARDA~~
~~293 Admin - Bangladesh classrooms & refuge - Livingstone School~~
294 Admin - Other building, engineering & training
295 Admin - Associated programs - WHPHA
296 Building Admin Less: In country Program costs expensed in prior year
297 Do not use - Total building & engineering administration expenditure
298 Do not use - Total administration expenditure
300 Accounting
302 Advertising Expenses incurred for advertising while trying to increase sales
304 Amortisation Formation Expenses
309 Bank Fees charged by your bank for transactions regarding your bank account(s).
310 Borrowing Costs Expense Formation Expenses
318 Consulting Fees Expenses related to paying consultants
346 Donations
364 Filing Fees Expenses paid by company for the business but are not deductible for income tax purposes.
366 Fines Expenses paid by company for the business but are not deductible for income tax purposes.
368 Freight & Courier Expenses incurred on courier & freight costs
372 General Expenses General expenses related to the running of the business.
377 Hire of Plant & Equipment
381 Insurance Expenses incurred for insuring the business' assets
382 Interest - Asset Finance Any interest expenses paid to ATO, business bank accounts or credit card
383 Interest - Bank Any interest expenses paid to ATO, business bank accounts or credit card accounts.
384 Interest - ATO Any interest expenses paid to ATO, business bank accounts or credit card accounts.
389 Legal expenses incurred on any legal matters
390 Licenses & Lodgements Expenses incurred on any legal matters
412 Operating Expenses Various operating expenses
413 Office Expenses General expenses related to the running of the business office.
414 Postage, Printing & Stationery including renting a postal box
454 Subscriptions including magazines, professional bodies.
460 Telephone & Internet - business-related phone calls, phone lines, or internet connections
464 Travel - National Expenses incurred from domestic travel which has a business purpose

465 Travel – International Expenses incurred from international travel which has a business purpose
~~470 Wages and Salaries Payment to employees in exchange for their resources~~
~~471 Superannuation contributions~~
 485 Committed Overseas Expenditure
 490 Value of non-monetary donations received - estimate of non-monetary donations
 540 Cheque Account 019
 541 Cash Reserves 272
 542 Cash Reserves Operating Acc 637
 543 Solomon Islands Project Acc 1096
 544 Vanuatu Project Account 492
 545 Business Cash Reserve 020
 560 Short Term Deposit
 561 Medium Term Deposit A
 562 Medium Term Deposit B
 565 Long Term Deposit
 610 Accounts Receivable
 611 Sundry Debtors
 620 Prepayments - An expenditure that has been paid for in advance.
 681 Mortgage receivable -A & K Jensen - Current portion of mortgage receivable
 683 Mortgage receivable - N Sua Current portion of mortgage receivable
~~684 Mortgage receivable - Y Olsen - Current portion of mortgage receivable~~
 685 Mortgage receivable - C Roberts & K Beaver Current portion of mortgage receivable
 686 Mortgage Receivable - W Marcheffer & S Harris Current portion of mortgage receivable
 700 Stock on Hand
 708 Borrowing Costs
 709 Formation Expenses
 781 Mortgage receivable NC - A & K Jensen Noncurrent portion of mortgage receivable
 783 Mortgage receivable NC - N Sua Noncurrent portion of mortgage receivable
 785 Mortgage receivable NC -C Roberts & K Beaver Noncurrent portion mortgage receivable
 786 Mortgage Receivable NC -W Marcheffer & S Harris Noncurrent portion of mortgage receivable
 790 Shares in Quasar Management Services Pty Ltd
 800 Accounts Payable Outstanding invoices received from suppliers but has not yet paid at balance date
 801 Unpaid Expense Claims Expense claims still outstanding.
 810 Loan - Habitat for Humanity Current portion of loan
 811 Provision for Committed Future Overseas Expenditure
 812 Sundry Creditors
 813 Income in Advance
 820 GST owing to or from the ATO. At the end of the GST period,
 835 Liability for GST Received
 840 Historical Adjustment For accountant adjustments
 850 Suspense - An entry that allows an unknown transaction to be dealt with later.
 860 Rounding - An adjustment entry to allow for rounding
 877 Tracking Transfers - Transfers between tracking categories
 884 ATO Integrated Client Account - ATO ICA
 910 Loan NC - Habitat for Humanity Inc - Noncurrent portion of loan
 935 Loan - Related Parties Withdrawals by the owners
 960 Retained Earnings Do not Use
 970 Owner A Share Capital The value of shares purchased by the shareholders

Compliance and Auditing

The Responsible Personnel shall implement the following:

- Initiate the required monitoring, evaluation and learning functions associated with this “Policies and Procedures” document.
- Initiate both internal and external auditing, consistent with ISO 9001 principles of the policies and procedures herein.
- Ensure that the compliance with the policies and procedures herein, and the associated internal and external audits, are recorded in the associated “Compliance and Audit Records” documents.

Training

The Responsible Personnel shall implement the following:

- Distribute a reference and link to this “Policies and Procedures” document to all Directors, Regional Managers and Partner Organisation Managers, and other personnel working on behalf of the organisation. (Partner Housing Australasia is a voluntary organisation and does not employ staff).
- Distribute a reference and link to the associated “Training” package. Request that all Directors, Regional Managers and Partner Organisation Managers use this to increase their awareness and understanding of these policies and procedures.
- Include a reference and link to this “Policies and Procedures” document in all Memoranda of Understanding with Partner Organisations.
- Table this “Policies and Procedures” document at the Annual General Meeting, for discussion and adoption.
- Review the training effectiveness at the February Board Meeting.