Spending and approvals policy

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> **Planned: not yet written.** Owner: Aaron Tushabe. Trigger: Aaron and Hillary agree the UGX approval bands, before Kyanja procurement starts.

Will be adapted from GitLab's Spending Company Money and Authorization Matrix (CC BY-SA 4.0).

What this page will cover:

- **Approval matrix:** for each type of transaction (purchase or supplier contract, customer agreement, payment release, write-off or credit note, grant or loan application, URA filing, owner withdrawal), who approves it at each UGX band. **PROPOSED bands:** below X, either owner; X to Y, either owner plus a note on the ERPNext document; above Y, both owners.
- **No self-approval (PROPOSED):** Hillary approves Aaron's spending and Aaron approves Hillary's. An owner never approves a transaction they benefit from.
- **Quotes:** 2 or 3 quotes depending on the band, attached in ERPNext. A signed agreement before work starts on site.
- **Receipts and expense claims:** an EFRIS fiscal receipt with the supplier's TIN wherever possible; a note when a receipt is missing.
- **Payments:** pay only real invoices, and phone to confirm any change of supplier bank details.
- **Owner-paid spending:** recorded against Owner's Capital (3110/3120).

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