

Sample Human Resource Manual
CERTIFIED PUBLIC ACCOUNTANTS

**HUMAN RESOURCE
MANAGEMENT MANUAL**

YEAR.

INTRODUCTION

ABC & Associates was established in 20xx with an objective of providing quality driven assurance and consultancy services. In order to achieve this objective, the firm employs a workforce whose terms and conditions of services are determined by the provisions of this Human Resources Management Manual.

This Manual embodies the terms and conditions of service of ABC & Associates and shall apply to all staff of the firm except where they are at variance with the laws of Uganda or as otherwise provided in this Manual.

The board reserves the right to amend this manual or any part thereof as may be deemed necessary.

Any issues arising out of the interpretation or application of this Manual shall be referred to the Managing partner whose decision shall be final.

Month, Year.

TABLE OF CONTENTS

INTRODUCTION.....	ii
1.0 HUMAN RESOURCE MANAGEMENT POLICY.....	1
1.1 PURPOSE OF THE MANUAL.....	1
1.2 HUMAN RESOURCE MANAGEMENT OBJECTIVES.....	1
1.3 HUMAN RESOURCE MANAGEMENT STRATEGY.....	1
2.0 RECRUITMENT AND APPOINTMENT.....	1
2.1 Recruitment Policy.....	1
2.2 Recruitment Procedures.....	2
2.2.1 Job Applications.....	2
2.2.2 Selection Tests.....	2
2.3 Staff Appointments.....	2
2.3.1 Acceptance.....	2
2.4 Induction.....	2
2.5 Continuous Professional Development.....	3
3.0 CONDITIONS OF APPOINTMENT.....	3
3.1 Probation.....	3
3.2 Termination.....	3
3.3 Confirmation.....	3
3.4 Use of firms resources.....	3
4.0 STAFF DEVELOPMENT.....	3
4.1 STAFF CAREER DEVELOPMENT.....	4
5.0 PERFORMANCE EVALUATION.....	4
5.1 Performance Reviews.....	4
5.2 Annual Performance Review Cycle.....	4
5.3 Mode of Appraisal Exercise.....	4
5.4 Management of Performance Appraisal Recommendations.....	5
5.0 COMPENSATION PACKAGE.....	5
5.1 Salary Payments and Deductions.....	5
5.2 Overtime Allowance.....	5
6.0 FACILITATION.....	5

7.0 DISCIPLINE..... 5

 7.1 Offences..... 5

 7.2 Disciplinary Procedures..... 6

 7.3 Disciplinary Action..... 6

8.0 LEAVE 6

 8.1 Annual Leave..... 6

 8.2 Maternity Leave..... 6

 8.3 Sick Leave..... 6

 8.4 Compassionate leave..... 6

9.0 TERMINATION OF SERVICE..... 7

 9.1 Notice Periods..... 7

 9.2 Handing over on termination..... 7

10.0 SAFETY AND SECURITY..... 7

 10.1 Compensation..... 7

1.0 HUMAN RESOURCE MANAGEMENT POLICY

1.1 PURPOSE OF THE MANUAL.

This manual is intended to guide staff regarding their rights and obligations.

These guidelines shall be followed by all staff of ABC & Associates including the Senior Management Team and part time staff who may be employed by the firm from time to time.

1.2 HUMAN RESOURCE MANAGEMENT OBJECTIVES.

The firm shall endeavor to achieve the following objectives;

- a) Appropriate remuneration for all staff for services rendered.
- b) Fair hearing for all staff as provided for in this manual.
- c) Equal employment opportunities.
- d) Provision of appropriate training and facilitation.

1.3 HUMAN RESOURCE MANAGEMENT STRATEGY.

The firm shall endeavor to attract, engage and retain high quality staff and optimally use their services.

2.0 RECRUITMENT AND APPOINTMENT.

2.1 Recruitment Policy.

ABC & Associates shall not recruit staff, other than support staff who do not have knowledge in accounting and audit unless the partners identify a strong will and potential from a given candidate in which case it shall be upon ABC & Associates to ensure that such a candidate, if employed is enrolled for an accounting & Audit course preferably a professional accounting course like CPA, ACCA, CMA.

Positions in the firm will be filled transparently and on merit using open competition as the basis of selection.

2.2 Recruitment Procedures.

The nature of audit and consultancy is such that all is dependent of the quality of staff. ABC & Associates shall strive to attract and retain the best talent within the firm's financial capacity.

2.2.1 Job Applications.

All candidates shall put their applications in writing. No staff shall be recruited through a "back door" approach.

The partners reserve the right to headhunt or advertise in an effort to obtain the best affordable talent in the labour market - In this case no applications may be necessary.

2.2.2 Selection Tests.

Candidates shall be subjected to relevant interviews and tests as determined by the Managing and staff partner.

2.3 Staff Appointments.

All staff shall be employed on a permanent basis, subject to successful annual performance appraisals.

ABC & Associates shall not recruit any person who did not score at least a credit in English and Mathematics at O-Level and at least 2 principal passes at A-Level unless such a person is to be employed in other positions that are not technical. Technical positions in this context shall mean positions that shall require staff to offer audit, assurance, tax and any form of advisory services to clients.

2.3.1 Acceptance.

- a) Appointees shall accept the offer of employment within 14 days from the date of offer by filling and signing the Appointment Acceptance Form.
- b) The appointee shall report for duty not later than one month from the date of acceptance.

2.4 Induction

All staff joining the firm shall be subjected to an induction to familiarise them with audit and consultancy operations. All staff including non technical staff shall be required to gain at least the basic understanding of audit processes and general operations of an audit firm.

2.5 Continuous Professional Development.

All staff shall be expected to undergo Continuous Professional Development (CPD) sessions organised by the firm. The firm's management may from time to time change the mode of delivering CPD sessions to staff. This may involve having technical presentations at office, attending seminars and workshops organised by professional bodies like ICPAU and ACCA.

3.0 CONDITIONS OF APPOINTMENT.

3.1 Probation.

On appointment to the firm, staff shall undergo a two months probationary period after which the appointment will be confirmed after a positive performance appraisal.

3.2 Termination.

- a) The firm may at any time terminate the appointment of any staff on probation on account of unsatisfactory performance or conduct.
- b) On the termination of the services of an employee, they shall be given one month's notice or one month's pay in lieu of notice.

3.3 Confirmation.

Confirmation shall be subject to satisfactory performance reports from the immediate supervisor.

Staff shall be notified of their confirmation in writing.

3.4 Use of firms resources.

Staff will as much as possible exercise due responsibility while using the firm's resources in the course of performing their duties. The firm's assets and resources shall be used only to perform the firm's work. This may include computers, printers, photocopier, stationery, telephone, internet connection; furniture etc. unauthorised use of the firm's resources to gain personal benefit may result into a disciplinary action taken against the responsible staff.

The firm's management shall put an effort in enforcing efficiency and effectiveness in usage of the firm's resources. However, staff shall be expected to exercise natural judgment in ensuring their acts do not expose the firm to avoidable costs.

4.0 STAFF DEVELOPMENT.

The firm shall plan, develop and implement human resource training and development programs in accordance with set guidelines.

4.1 STAFF CAREER DEVELOPMENT.

In cases where staff is sponsored staff for training, such staff will be required to sign a Bond committing them to serve the firm for such a period as may be determined by the partners.

5.0 PERFORMANCE EVALUATION.

The performance appraisal guidelines have been prepared to guide the firm in appraising her staff to ensure that performance is appropriately measured against the set parameters. Its primary objective is to ensure that staff performance is improved at all times for the benefit of both the firm and the individual staff. The staff performance guide shall also form a key basis for establishing the appropriate level of compensation that is commensurate to performance.

5.1 Performance Reviews.

There shall be periodic performance reviews for the purpose of monitoring staff performance which will form the basis for staff reward, development and other management decisions.

5.2 Annual Performance Review Cycle.

The performance of all staff shall be appraised twice a year at an interval of six (06) months.

The Appraisal exercise shall be carried out in the first week following that in which the appraisal cycle ends. This shall therefore be the first week of **January** and the first week of **July** to appraise staff performance for the cycles ending **31st Dec** and **30th June** of every year respectively.

5.3 Mode of Appraisal Exercise

The exercise shall be performed in form of a peer review by way of a round-table discussion of each of the individual's performance for the cycle ended. Each appraisee shall be given the opportunity to present his argument if they think they have been given a lower score by the Peer Review Team (PRT). This implies that the appraisee shall also be part of the PRT.

5.4 Management of Performance Appraisal Recommendations.

The firm shall implement the appraisal recommendations with a view to recognise and reward staff performance, and address their development needs.

5.0 COMPENSATION PACKAGE.

5.1 Salary Payments and Deductions.

Staff remunerations shall be determined by the Partners from time to time any may be revised upwards or down words depending on circumstances. Remuneration for a member of the Senior Management Team - SMT (e.g. a partner) shall not be raised basing on higher earnings for any period. If any SMT member draws more than their salary from the business, it shall be treated as an accountable advance from him and if not paid back will be offset from his salary. This is an effort to separate personal financial business from that of ABC & Associates and to provide for proper planning of expansion.

5.2 Overtime Allowance

Where staff are required to do any work overtime in any month, they shall be entitled to an overtime allowance equivalent to one and half times the hourly salary for every hour spent on the job.

6.0 FACILITATION.

The firm shall provide transport to employees on official duties outside their normal duty station. Where transport is not provided, any employee using his private vehicle to go for official duties shall be paid mileage at approved rates.

7.0 DISCIPLINE.

All staff shall be expected to exhibit the highest degree of discipline and courtesy while conducting the firm's business. No staff shall be expected to involve themselves in any acts that cast doubt on their integrity.

7.1 Offences.

Misdemeanors, misconduct and gross misconduct such as: Drunkenness and drunken driving; Smoking; Use of narcotic drugs like marijuana; Stealing; Fighting in and/or

outside office; Persistent late coming; Diverting the firm's funds to personal use without authorisation; Using the firm's stationery including headed paper, stamps, seals and emblems and such items without authorisation especially with an intent to gain personal gain; Forgery of documents including academic documents, accountability records; and any other acts that are contrary to the ICPAU's Professional Code of Conduct shall constitute offences and shall make the staff liable to disciplinary action as specified in section 7.3 of this manual.

7.2 Disciplinary Procedures.

Where performance of a staff is unsatisfactory, they will be given an opportunity to respond to the allegations.

Staff alleged to have committed offenses categorized as gross misconduct shall be suspended on half pay, pending outcome of the investigations.

7.3 Disciplinary Action.

Staff found to have committed offences shall be subject to one of the following disciplinary actions: Caution; written warning; suspension; loss of salary; demotion; or dismissal.

8.0 LEAVE

8.1 Annual Leave.

All employees shall be entitled to thirty working days. Leave entitlement for staff leaving the firm shall be computed on prorated basis.

8.2 Maternity Leave.

Female staff shall be entitled to maternity leave on full pay for a maximum period of sixty working days of which at least four weeks shall follow child birth. Male staff shall be entitled to paternity leave of 5 working days once in every year.

8.3 Sick Leave.

Staff shall be entitled to sick leave not exceeding one month, with full pay on presentation of an appropriate medical report from a qualified medical practitioner.

8.4 Compassionate leave.

In cases of personal difficulty, staff shall apply and be granted leave not exceeding 5 working days.

9.0 TERMINATION OF SERVICE.

9.1 Notice Periods.

A one month written notice or payment in lieu of notice shall be given by staff or the firm on termination of service.

9.2 Handing over on termination.

Before staff leave the employment of the firm, they shall be required to hand over all the firm property and assignments in their possession to their immediate supervisor.

10.0 SAFETY AND SECURITY.

All staff are encouraged to be security cautious at all times whether at office or outside office.

Staff are advised to alert concerned authorities e.g. police promptly when in situations that jeopardize their security. Such situations may include, identifying suspicious items especially those that are abandoned.

All staff should always be cautious not to leave any electric gadgets on when leaving office. Office lights, computers, printers, the Office TV and all electric appliances shall all be switched when leaving office.

The office assistant shall do cleaning works while putting on office gloves.

10.1 Compensation.

Staff who suffer injury in the ordinary course of the firm's business shall qualify for compensation in line with the Workers' compensation Act, 2000.