

Writing financial procedures

Organisations will often communicate information about their finance systems by producing 'financial procedures'. These instructions are used by finance staff and sometimes also aimed at non-finance staff. They are an excellent way to help establish good financial controls. If working internationally it is common to send copies of the procedures to other countries where the language, they are written in, may not be staff's first language.

Typically, financial procedures will include: how to operate bank accounts – which post holder can sign cheques; expenditure and income controls - who authorises payments, how are expenses claimed, and income paid in; and the budgeting process – what is required to plan budgets, how are they monitored and who is responsible.

Most financial procedures are written by finance staff, who can use technical words that non-finance people may not understand. Always think about the person using the financial procedures when you write them. Will the readers understand the language or do you need to translate the document? How will different words and ideas work when they are translated? Ask how much information is needed. Keep the content as short as possible but remember to say where more information can be found.

Here is a summary of good practice for writing procedures:

- make the document as short and clear as possible;
- split the information into sections, with separate headings. Consider numbering each paragraph;
- follow a logical pattern in the content. For example, start with budgeting, if that is the first financial task the reader is likely to do;
- don't fill the page with information – leave plenty of empty space;
- make it look attractive and interesting. In longer documents use different coloured paper for different sections; include boxes, diagrams, bulleted lists and pictures to break up the text; use different fonts;
- ask someone else (for example a non-finance colleague) to read through the document and give feedback;
- decide who needs a copy of the full document. If financial procedures are just sent to managers, they may stay on their shelf and never be used. If the full document is sent to those who only need one paragraph, they may never find the part they need;
- use other ways of communicating your message – especially for those who do not read, or prefer oral ways of communicating, or if the document is not written in an individual's first language. Perhaps highlight parts of the document in regular meetings, hold a special training event or maybe produce a computer presentation of the highlights. Use key parts in induction and other training;
- include a list of financial words with clear definitions. People may use this simply to find out what a particular word really means;
- update the procedures regularly;
- translate materials where possible into the reader's first language.

Extract from *Communicating financial management with non-finance people*, John Cammack, published by Practical Action, Rugby UK, 2012.