

OPERATIONAL MANUAL

ARK DEVELOPMENT ORGANIZATION

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- ❖ ADMINISTRATIVE PROCEDURES
- ❖ HUMAN RESOURCE
- ❖ FINANCIAL
- ❖ PROCUREMENT, COMMODITY & SUPPLIES



TABLE OF CONTENTS

| | |
|---|----|
| 1.0 INTRODUCTION TO THE MANUAL..... | 6 |
| 1.1 Purpose..... | 6 |
| 1.2 Structure..... | 6 |
| 1.3 Amendment..... | 6 |
| 1.4 Brief Background to the organization..... | 6 |
| 1.5. Vision:..... | 6 |
| 1.6. Mission Statement:..... | 6 |
| 1.7. Development Objectives;..... | 6 |
| 1.7.1. Objectives | 6 |
| 1.8 Management, Finance and Administration..... | 6 |
| 1.8.1 Board of Directors..... | 6 |
| 1.8.2 Regional Secretariat | 7 |
| 2.0 OFFICE ADMINISTRATIVE STANDARDS AND PROCEDURES..... | 8 |
| 2.1 Office Communication..... | 8 |
| 2.1.1 Written Communication..... | 8 |
| 2.1.2 Verbal/Oral Communication..... | 8 |
| 2.1.3 Electronic communication | 9 |
| 2.1.4 Official Correspondence | 9 |
| 2.1.5 Processing Incoming Mail | 9 |
| 2.1.6 Processing Outgoing Mail..... | 10 |
| 2.2 Official Meetings..... | 10 |
| 2.2.1 Types of Meetings..... | 10 |
| 2.2.2 Procedures at Meetings | 11 |
| 2.3 Records Management..... | 11 |
| 2.3.1 Filing Systems..... | 11 |
| 2.3.2 Creation of Files:..... | 12 |
| 2.3.3 File Indexing: | 12 |
| 2.3.4 Location of Records | 12 |
| 2.3.5 Control of File Movements..... | 12 |
| 2.3.6 Records Retention..... | 12 |
| 2.3.7 Transfer and Storage of Inactive Records..... | 13 |
| 2.4 Office Accommodation Facilities | 13 |
| 2.5 Office Supplies and Equipment..... | 13 |
| 2.6 Maintenance | 13 |
| 2.7 Official Transport..... | 14 |
| 2.7.1 Vehicles..... | 14 |
| 2.7.2 Vehicle Utilization..... | 14 |

| | | |
|-------|--|----|
| 2.7.3 | Vehicle Maintenance | 15 |
| 2.8 | Security | 15 |
| 2.8.1 | Staff and Property | 15 |
| 2.8.2 | Visitors..... | 15 |
| 2.8.3 | Computers..... | 15 |
| 2.8.4 | Vehicles..... | 16 |
| 2.9 | Preventing Fraud..... | 16 |
| 3.0 | HUMAN RESOURCES MANAGEMENT | 16 |
| 3.1 | Employment Procedures | 17 |
| 3.1.1 | Selection and Recruitment Procedures | 17 |
| 3.1.2 | Appointment | 17 |
| 3.1.3 | Terms of Appointment..... | 17 |
| 3.1.4 | Contract Employment | 18 |
| 3.1.5 | Temporary Appointment..... | 18 |
| 3.1.6 | Personnel Records..... | 18 |
| 3.1.7 | Probationary Period | 18 |
| 3.1.8 | Duties of Staff..... | 19 |
| 3.2. | Official Hours..... | 19 |
| 3.2.1 | Normal Working Hours: | 19 |
| 3.2.2 | Travels and Overtime..... | 19 |
| 3.2.3 | Absence from Work..... | 19 |
| 3.3 | Salaries | 20 |
| 3.3.1 | Salary Structure..... | 20 |
| 3.3.2 | Entry Point | 20 |
| 3.3.3 | Payment of Salaries..... | 20 |
| 3.3.4 | Wrongful Placing on Scale | 20 |
| 3.3.5 | Increment/Incremental Date..... | 20 |
| 3.3.6 | Deductions from Salaries..... | 21 |
| 3.4 | Promotions and Transfers | 21 |
| 3.4.1 | Promotion..... | 21 |
| 3.4.2 | Transfers | 21 |
| 3.4.3 | Temporary Transfer | 21 |
| 3.4.4 | Long Term and Permanent Transfer | 21 |
| 3.5 | Performance Management | 22 |
| 3.5.1 | Training and Development | 22 |
| 3.5.2 | Performance Appraisals | 22 |
| 3.6 | Leave | 22 |
| 3.6.1 | Annual Vacation Leave..... | 22 |
| 3.6.2 | Sick Leave..... | 23 |

| | | |
|-------|---|----|
| 3.6.3 | Maternity Leave | 23 |
| 3.6.4 | Compassionate Leave | 24 |
| 3.6.5 | Special Leave | 24 |
| 3.6.6 | Leave without Pay/Leave of Absence..... | 24 |
| 3.7 | Discipline and Grievance | 24 |
| 3.7.1 | Disciplinary Measures | 24 |
| 3.7.2 | Oral Reprimand..... | 25 |
| 3.7.3 | Written Warnings..... | 25 |
| 3.7.4 | Suspension from Duty..... | 25 |
| 3.7.5 | Grievance Procedure..... | 25 |
| 3.8 | Welfare /Insurance | 25 |
| 3.8.1 | Social Security and National Insurance Trust (SSNIT)..... | 25 |
| 3.8.2 | Health Insurance | 26 |
| 3.8.3 | Out of Station Allowance..... | 26 |
| 3.8.4 | Funeral Grants..... | 26 |
| 3.8.6 | Advances and Loans | 26 |
| 3.9 | Termination/Retirement | 26 |
| 3.9.1 | Resignations..... | 26 |
| 3.9.2 | Retirement..... | 27 |
| 3.9.3 | Termination of Appointment | 27 |
| 3.9.4 | Dismissal..... | 27 |
| 3.9.5 | Terminal Benefits..... | 27 |
| 4.0 | FINANCIAL PROCEDURES | 28 |
| 4.1 | Planning and Budgeting | 28 |
| 4.2 | Budget Reallocation | 28 |
| 4.3 | General Financial Guidelines..... | 28 |
| 4.4 | Bank Regulations | 29 |
| 4.4.1 | Cheque Payments..... | 29 |
| 4.4.2 | Authorised Signatories, Limits and Mandate..... | 30 |
| 4.4.3 | Cheque Book Control & Maintenance..... | 31 |
| 4.4.4 | Cancelled and Stale Cheques | 31 |
| 4.5 | Revenue Sources | 32 |
| 4.6 | Cash Books..... | 32 |
| 4.7 | Receipts (Cheque and Cash) | 32 |
| 4.8 | Petty Cash Payments (Imprest System) | 32 |
| 4.9 | Payment Vouchers (Cheque or Cash) | 33 |
| 4.10 | Payroll Procedures..... | 33 |
| 5.0 | PROCUREMENT, COMMODITIES AND SUPPLIES | 35 |
| 5.1 | Procurement and Tenders | 35 |

| | | |
|---|-------------------------------------|----|
| 5.2 | Receipt of Goods and Supplies | 35 |
| 5.3 | Storage..... | 36 |
| 5.3.1 | Stock Cards | 36 |
| 5.3.2 | Stores Return Note..... | 36 |
| 5.4 | Stores Procedures | 37 |
| 5.4.1 | Issuing Goods..... | 37 |
| 5.4.2 | Distributing | 38 |
| 5.4.3 | Stock Counting..... | 38 |
| 5.4.4 | Physical Checks | 38 |
| 5.5 | Fixed Assets and Inventories..... | 38 |
| 5.5.1 | Capitalisation | 39 |
| APPENDIX I: RECEIPT FORMAT..... | | 40 |
| APPENDIX II: CHEQUE PAYMENT VOUCHER | | 41 |
| APPENDIX III: PETTY CASH VOUCHER | | 42 |
| APPENDIX IV: FIXED ASSETS REGISTER | | 43 |
| APPENDIX IV: INVOICE | | 43 |
| APPENDIX VI: EXPENDITURE/FLOAT REQUEST FORM..... | | 44 |
| APPENDIX VII: PURCHASE REQUISITION | | 45 |
| APPENDIX VIII: PROCUREMENT BID ANALYSIS TEMPLATE..... | | 46 |
| APPENDIX IX: STORES REQUISITION VOUCHER | | 47 |
| APPENDIX X: SAMPLE GOODS RECEIVED VOUCHER | | 48 |
| APPENDIX XI: SAMPLE STOCK CARD..... | | 49 |
| APPENDIX XII: SAMPLE LOCAL PURCHASE ORDER..... | | 50 |

Service To Mankind

1.0 INTRODUCTION TO THE MANUAL

1.1 Purpose

This Operations and Procedures Manual has been compiled for the information and guidance of the Board of Directors (BOD), Management and staff of the organization. It provides guidelines for achieving operational and financial efficiency in the execution of duties at the regional and district levels of the organization. Application of the guidelines will promote effective coordination of activities and the smooth running of the organization.

1.2 Structure

The manual is intended to be a handbook for easy reference, and has three sections. Section one covers Administrative Standards and Procedures; Section two covers Human Resources Management and Section three provides guidance on Financial and Stores Procedures.

1.3 Amendment

The organization's policy as reflected in this Handbook is subject to revision periodically by amendments and updates and may be recommended by any organization or staff member for consideration by the BOD or as circumstances may demand.

1.4 Brief Background to the organization

Ark Development Organization (ADO) is a Ghanaian registered local NGO with Certificate number CG179742015 and NPO recognition certificate number D.S.W/3343. The organization has a fully functional Child protection, Gender, Human Resource, Finance and Administrative policies in place including Audited accounts (2010 to Date). Additionally, the organisation has a comprehensive 5-year Strategic Plan and a Monitoring and Evaluation Policy.

1.5. Vision:

The vision of ADO is "Creating a World of Equal Opportunities"

1.6. Mission Statement:

ADO is committed to improving the lives of deprived women, children and the disabled through capacity building, evidence-based advocacy and participatory innovative programs and the operationalization of social enterprises.

1.7. DEVELOPMENT OBJECTIVES;

1.7.1. Objectives

1. To create awareness on communicable and non-communicable diseases.
2. To promote the development initiatives of children, the youth, women and persons with disabilities.
3. To provide a platform for the voiceless and the marginalized in society on good governance and human rights.
4. To promote good practices on environment, climate change, water, sanitation and hygiene, and agriculture.
5. To develop organizational capacity for internal strengthening and external networking towards effective community service delivery.

1.8 Management, Finance and Administration.

Ark Development Organization has a team of experienced and committed management and staff that see to the smooth implementation of its business activities. The team is headed by a 5-Member Board of Directors who coordinates activities of all department within the organization and provides overall supervisory role for the day-to-day running of the organization.

There are five main departments, namely Head of Programs, Head of Finance, Head of Administration/HR, Head of Logistics and Head of Policy, Planning, Monitoring and Evaluation.

1.8.1 Board of Directors

The management of ADO is in two-fold;

- Five (5) Board of Directors (BOD) put in place which plays a supporting, fund raising, advisory and supervisory role for efficient programme delivery and organizational growth. Their hall mandate is policy formulation.
- While a secretariat exists to plan, execute, monitor and evaluate project activities. The secretariat is headed by the Executive Director with five (5) core staff and over ninety (90) Community Based Volunteers (CBVs). Their experience ranges from social work, water and sanitation issues, institutional development/ planning, education, health, governance and Human Rights.

1.8.2 Regional Secretariat

The Executive Director /Zonal Coordinator shall head the Secretariat. Responsibility for the day to day running of the Secretariat's, programmes and activities has been delegated to the Zonal Coordinator who is supported by a core of highly professional and competent staff with specific administrative and technical duties.



2.0 OFFICE ADMINISTRATIVE STANDARDS AND PROCEDURES

This section provides guidelines for achieving administrative efficiency in the operations of the organization. It seeks to streamline and standardize methods and procedures in the application of administrative principles. Application of the guidelines will assist in preventing such administrative lapses and promote effective coordination of activities.

Practices and procedures covered under this section are:

- Office Communication
- Official Correspondence
- Official Meetings
- Records Management
- Office Accommodation Facilities
- Office Supplies and Equipment
- Maintenance

2.1 Office Communication

- The BOD shall develop and maintain effective and efficient systems for information flow within the members of the organization and external partners, institutions and members of the public.
- Office communication facilities are meant for the performance of official duties. Organization members and staff are not required to use them for personal and private purposes.
- Office communication refers to BOD's internal as well as external communication between the organization and outside institutions and individuals.
- The organization and its members will use three types of office communication which are Written, Verbal/Oral and Electronic Communication.

2.1.1 Written Communication

Communication between the BOD, organization members, Secretariat and staff may be affected through memoranda, letters, and circulars. These are the main mechanisms of written communication.

- i. Memoranda may be used for communication on official matters within the organization.
- ii. Letters shall be used for official communication between the organization and outside institutions and individuals and between the organization, the BOD and members of staff. Official letterheads are to be used for communication on behalf of the organization.
- iii. All official letters going outside the Secretariat shall be signed by the EXECUTIVE DIRECTOR or on his behalf by a responsible officer assigned to do so. Letters from Development Areas/District offices should be signed by the Projects Coordinator/ Officer in-charge on behalf of the EXECUTIVE DIRECTOR.
- iv. All correspondence to the BOD shall be addressed to the Chairman. However, in situations where a particular letter needs the immediate attention of a particular officer at the Secretariat, in addition to addressing the letter to the Chairman the attention of that Officer should be called to it.
- v. The appropriate file reference number, subject matter and date shall be indicated on all official letters.
- vi. Circulars may be used for communicating general information to members and staff. In order to reach wider public, copies of all circulars must be posted on all notice boards of organization offices.

2.1.2 Verbal/Oral Communication

Members and staff of the organization may communicate with each other through direct face to face contact to give instructions, pass on information or obtain feedback on an issue. Mechanisms for such type of

communication in the organization shall include personal interactions, meetings, training, workshops, seminars, conferences, counseling session etc.

2.1.3 Electronic communication

Modern means of communication shall as much as possible be provided by the BOD to members and the Secretariat to ensure speedy dissemination of information within and outside the organization. These will include email, telephone, social media, etc.

2.1.4 Official Correspondence

- The BOD shall provide and maintain an efficient system for receipt and dispatch of official correspondence for BOD internal and external communication.
- A centralized mailing system under the control and supervision of the ED and Administrative Secretary at the Secretariat shall be maintained to ensure that confidential materials are not divulged to unauthorized persons. All correspondence at the offices shall be maintained in the offices of the EXECUTIVE DIRECTOR and Projects Coordinator
- The handling of incoming and outgoing postal mail shall be done by the Administrative Secretary
- Official correspondence refers to incoming and outgoing letters and messages used in connection with the performance of the functions of the organization. These include email, fax, telephone messages, as well as mails such as letters, parcels and other postal packages.

2.1.5 Processing Incoming Mail

- All official letters received at the Secretariat shall be opened by the Administrative Secretary and stamped with the date of receipt. This is to ensure that if there is a delay in delivery the organization shall be free from blame for not responding on time.
- Personal letters should be sent to individuals concerned. Letters addressed to the Chairman, EXECUTIVE DIRECTOR and or Projects Coordinators should be delivered to him/her.
- Envelopes marked “Confidential” should be sent to the EXECUTIVE DIRECTOR.
- All incoming mails must be recorded in a register immediately they are opened. Mail containing cheques should be registered in a special register for that purpose.
- Letters that are marked “Enclosures” or “Encs” at the lower end should be checked and ticked to ensure that the contents are intact with all enclosures.
- “Cheque” mail should be handled first before general mail. They should be sent first to the ED for his/her attention and necessary directives. The cheque, payment order/Bank Draft should be sent to the Administrative/Finance Projects Coordinator for signature.
- Letters shall be sorted and sent to the EXECUTIVE DIRECTOR for his perusal and directives to the appropriate officer or member.
- Copies of letters sent to the regions should be filed in the appropriate subject file before they are sent to the officer who must take action. This is to facilitate reference to previous correspondence on the subject.

- Letters that require urgent action but for which the relevant file is not readily available, should be put in a “temporary jacket/folder” (TJ) and sent to the appropriate officer for necessary action. When the file becomes available the letters should be filed accordingly and the TJ disposed of.
- Letters must be arranged in order of priority with those that need urgent attention being placed in a file and deposited at the top of the “In-tray”.

2.1.6 Processing Outgoing Mail

- All out – going letters must be typed on the organization’s official letterhead. The name and official designation of the officer must be indicated at the end of the letter.
- Letters sent for signature must be accompanied by an envelope fully addressed to the recipients.
- Every outgoing letter must be checked by the Administrative Secretary to ensure that it has the correct date, correct file references (the sender’s and the addressee’s), name and address of addressee, indication of enclosure, correct enclosure(s) attached, signature, no typewriting or spelling errors, correct size envelope appropriately addressed.
- Details of confidential mail must be registered and the letters sealed in an envelope before such letters are dispatched.
- Details of all mail should be registered in the appropriate register before the letters are sealed.
- Post Book must be kept as a record of outgoing mail.

2.2 Official Meetings

Meetings shall serve as a major medium for exchange and sharing of ideas, and for communication of information and decisions. The BOD shall ensure that meetings are held regularly at least twice a year. While the EXECUTIVE DIRECTOR shall ensure that monthly and quarterly meetings are held regularly.

2.2.1 Types of Meetings

The following types of meetings shall be instituted by the organization:

- General Assembly - The General Assembly shall be attended by all BOD members of the organization and shall be held at the end of the year and any other arranged General Assembly meeting on emergency need, within the same year. The General Assembly meeting shall be chaired by the Chairman of the organization.
- BOD Meetings – To be attended by all elected Board members and shall be held twice a year. The meeting shall be chaired by the Chairman.
- Sub Committee Meetings - To be attended by members of the various sub-Committees and shall meet on quarterly basis and on any other arranged time as situation may demand in furtherance of the objectives of the organization. The meetings will be chaired by the Sub Committee Chairman’s.
- Staff meetings – To be attended by the staff at the Secretariat and shall be held weekly, monthly or as required by management. It shall be chaired by the EXECUTIVE DIRECTOR or Projects Coordinator.

2.2.2 Procedures at Meetings

- Chairman: There shall be a Chairman at all meetings. He/ She shall be the elected person or next in command among those qualified to attend such meeting. He/ She will have the responsibility of ensuring the orderly conduct of the meeting.
- Project Coordinator: An elected or appointed PC shall record proceedings of the meeting for the preparation of minutes. The Secretary shall ensure that all necessary arrangements including venue, logistics, protocol, etc for the effective conduct of the meeting are made.
- Agenda: Every meeting shall have an agenda detailing critical issues to be discussed at the meeting. The agenda shall be prepared by the Chairman in consultation with other members. Agenda and notice for meetings shall be circulated by the Secretary in advance of the meeting.
- Meeting Documents: All documents relevant to the issues to be discussed at meetings shall be sent to members by the Secretary in advance of the meeting.
- Minutes: Minutes of meetings shall be prepared soon after the meeting, reviewed and approved by the Chairman and circulated to members by the Secretary well in advance of the next meeting.
- Minutes shall be reviewed before the start of each meeting and confirmation sought by the Chairman from members. The Chairman shall sign the minutes after confirmation.
- Approved minutes shall be filed.

2.3 Records Management

- Records management shall be an integral part of the overall function of the organization. Proper and up-to-date records of all business transactions and communication must be kept for effective and efficient operations of the organization. This demands that all documents are safely preserved and kept.
- Appropriate sanctions shall be imposed on staff and members who wilfully mishandle or tamper with official documents. Similarly, staff and members who divulge confidential information shall be appropriately disciplined.
- Reports and other documents from the organization shall conform to procedures and formats developed at the Secretariat.
- Record management involves the creation, storage, retrieval and disposition of all documents of the organization. It covers manual and electronic filing system and indexing.

2.3.1 Filing Systems

- The ultimate aim of any filing system is to provide protection for documents and a quick and efficient means for their retrieval
- Two sets of files (electronic and hard) will be maintained for record keeping and documentation of all activities and operations.
- Two main types of files are identified for the Secretariat; these are open and confidential files. Open files are used for custody of documents meant for general use in the organization. Access to such files is not restricted to any category of persons.

- Confidential files shall have limited circulation and will be accessed only by a few authorized persons, (i.e Chairman/BOD, EXECUTIVE DIRECTOR, Projects Coordinator etc). This includes “secret” files (eg Personal Files).
- Open/general files shall be kept in the custody of the Administrative Secretary and confidential files shall be kept by the Chairman/EXECUTIVE DIRECTOR

2.3.2 Creation of Files:

- The creation of files shall be the responsibility of the Administrative Secretary. Files shall be created by Secretaries or any officer mandated to do so.
- Documents must be stored on the basis of subject matter. Separate files should be opened for storage of documents related to one subject matter.
- Labels bearing the subject matter title should be used to identify each file. Each file must be given a specific and distinct serial number.

2.3.3 File Indexing:

- Every new file shall be identified by the following particulars: subject matter, serial number, date of opening, date of closure and volume number. These shall be indicated either in a book or on a card. A pack of cards for files shall be arranged in a sequential order, either alphabetically or numerically.
- All records of the organization shall be classified as Administrative or Programmes/Technical

2.3.4 Location of Records

The storage space for hard copies of records will be steel cabinets in the Administrative Secretary’s office while a shared drive is created on the organization’s server for the storage of electronic records and documents. The Administrative Secretary will be responsible for setting up and updating the files and will circulate the filing list to all staff members.

2.3.5 Control of File Movements

- All movement of files must be recorded in a register or an “OUT” Card, specially designed for the purpose and normally placed in the location of the file in the Filing Cabinet
- When a file is removed a note is to be made on the “OUT” Card of the date, file name and the person to whom the file has been loaned. This procedure must be followed anywhere the file goes.
- When a file is returned the necessary entry must be made and the Out Card removed.

2.3.6 Records Retention

- Files should be declared “inactive” when the material on the file is no longer current and /or over ten (10) years.
- “Inactive” files should be separated from “active” files and kept in an Archive.

- When the volume of material contained in a file is too much to be accommodated, a new volume should be opened.
- Statutory records such as, Deeds of title, certificates and documents concerning investments, accounts books, auditors' reports, instructions to banks, bank returns, must be kept safely under lock and key.
- Statutory records that are no longer in use must be preserved in an Archive.

2.3.7 Transfer and Storage of Inactive Records

- Active records should be separated from inactive and semi-active records. The latter category should be sent to Archives. This should be done at regular intervals, at least once a year but preferably twice yearly. The inactive records may be kept electronically.
- Documents stored in the Archives must be arranged systematically in transfer or storage containers and clearly labelled with dates and names or numbers of files.

2.4 Office Accommodation Facilities

- The BOD shall ensure adequate and essential office accommodation facilities for the effective and efficient performance of duties assigned to management. Such facilities shall be used solely for official duties.
- The BOD shall ensure that office accommodation facilities are well-lit and ventilated to offer maximum comfort to staff.

2.5 Office Supplies and Equipment

- The BOD shall ensure the availability of modern and up-to-date equipment for the efficient discharge of the duties and responsibilities at the various Secretariats.
- The equipment of the organization must at all times be maintained to ensure they operate at peak efficiency and also have a longer life span.
- The necessary supplies required for offices and by personnel for smooth operation must at all times be available and in the right quantities.
- The purchase, storage and issue of stationery and equipment shall be controlled by the Administrative/Finance Projects Coordinator and EXECUTIVE DIRECTOR. Staff must ensure economic use of supplies.
- Office equipment and supplies include office machinery, furniture and all other fittings and Stationery.
- All equipment and furniture must be properly coded for easy identification

2.6 Maintenance

- A planned maintenance schedule for all facilities and equipment must be developed and implemented to forestall frequent breakdowns.
- Regular routine and periodic maintenance of facilities and equipment must be instituted.
- Computers, electric typewriters and other office machinery should be covered when not in use.

- All faults on equipment must be reported to the Administrative Secretary for the necessary repairs to be made. Approval should be sought from the EXECUTIVE DIRECTOR or Projects Coordinator.
- All equipment leaving the organization's premises for repairs must be covered by a waybill and an asset movement form
- All lights, air-conditioners, fans and other electrical devices should be put out when not in use.

2.7 Official Transport

- The BOD shall ensure that reliable and appropriate means of transport is available at all times to facilitate the work of the ORGANIZATION at all levels.
- Official transportation covers all types of vehicles owned by the organization and other forms of motor vehicles such as motorbikes and bicycles.

2.7.1 Vehicles

- Drivers should always lock all doors, the bonnet and the boot of a car when leaving it anywhere at any time. Steering lock should be engaged on vehicles, which have the device.
- Whenever possible, vehicles should be parked overnight at an approved place safe from pilfering-wheels, batteries, windscreen, wipers, etc.
- Members and staffs that have the use of the organization's vehicles should ensure that the vehicles are left unattended only at safe places.
- When vehicles are used for activities such as workshops and monitoring field visits, the officer in charge should be responsible for the safe custody of vehicles.
- Safety devices such as seat belts, helmets, etc. should be used at all times.
- All vehicles should carry in them hazard triangles, first aid box and fire extinguishers.

2.7.2 Vehicle Utilization

- At the start of each day, a driver must check the oil, water, battery and brake
- Fluid levels before starting a vehicle.
- No vehicle shall be moved unless shortfall in any of the fluids mentioned in (a) above has been replenished.
- All vehicles are to be washed at the start of the day and after every journey and at any time that the vehicle becomes dirty.
- Every driver shall complete for each journey, a vehicle Log Book entry giving details of the journey such as starting kilometre reading, time started and finished, kilometre reading at the end of journey, purpose of journey and signature of user.

- Schedule for Daily use of Fuel/Lubricant shall be completed by the Driver and approved by the Administrative Projects Coordinator.

2.7.3 Vehicle Maintenance

- All faults detected in the course of the use of a vehicle as well as accidents must be reported to the Administrator/EXECUTIVE DIRECTOR, District Projects Coordinator or any person assigned the responsibility.
- The EXECUTIVE DIRECTOR must approve all requests for purchase of spare parts.
- Time sheet shall be completed by the Mechanic indicating time spent on the repair of each vehicle.
- After each repair work, the Administrator/EXECUTIVE DIRECTOR must verify that the repair work is duly completed.
- The Administrator/EXECUTIVE DIRECTOR should draw up on a quarterly basis, a maintenance schedule for all vehicles.
- A monthly as well as weekly report on the state of each vehicle must be prepared and get the approval from Administrator/EXECUTIVE DIRECTOR.

2.8 Security

2.8.1 Staff and Property

- Fire extinguishers are to be installed at vantage points in all premises.
- Periodic checks should be conducted on all electrical points
- Doors must be securely locked at the close of each day
- Keys to doors should be handed over to the Administrative Secretary and or where possible designated staff.

2.8.2 Visitors

- Manned reception area should be provided at the entry point to the Secretariat.
- Notices instructing all visitors to report to the Reception Area should be large and clear and in a prominent position so that they are clearly seen by everyone entering the premises.
- A Visitor's Register must be completed by every visitor on arrival/departure at the reception/security area.

2.8.3 Computers

- Security of computer printout, pen drives, tapes etc. is of special importance to the Organization. It is possible for unauthorized persons to have access to useful computerized information and classified documentation if not protected. The computer users should ensure that these are properly stored.
- Passwords should be installed on all computers to restrict access to only authorized persons.
- Diskettes and other software must be properly and safely stored.

- All electrical points to computer systems must be turned off at the end of each day by the Computer User.
- All print-outs wasted should be shredded or destroyed by the officer using the computer.
- Computer systems must be protected from viruses that could cause serious damage to the systems.

2.8.4 Vehicles

- Drivers should always lock all doors, the bonnet and the boot of a car when leaving it anywhere at any time. Steering lock should be engaged on vehicles, which have the device.
- Whenever possible vehicles should be parked overnight in a place safe from pilfering-wheels, batteries, windscreen, wipers, etc
- Members and staffs who have the use of the Organization vehicles should ensure that the vehicles are left unattended only at safe places
- Safety devices such as seat belts and helmets should be used at all times.
- All vehicles should carry in them hazards triangles, first aid box and fire extinguishers.

2.9 Preventing Fraud.

- Prevention of fraud and the safeguarding of the Organization's cash is an essential feature of organizational management. The BOD should institute systems of internal check within the Organization.
- The BOD should instruct the EXECUTIVE DIRECTOR to institute internal check system to ensure no fraud occurs at the Secretariat and branch.
- Duties to be performed by the Secretariat and the branch as a whole are arranged so that, as far as possible, the work of one member of staff or group of members is independently checked by a member or members of staff.
- All persons are obliged to take their annual leave, so that any frauds to which they are party may be discovered in their absence.
- Any person who receives cash must not have control over the accounting side, nor do the Administrative Secretary have any control over the cash.
- Self-balancing ledgers should be used, and "Check figures" systems are instituted, so that an independent check is made of postings.
- The payroll should be on computer and employee recruitment and leaving procedures dealt with by the Finance/ Administrator so that fraud is more difficult to accomplish.

3.0 HUMAN RESOURCES MANAGEMENT

This section contains the conditions of service for staff members and guidance to each staff member on how to conduct him/herself in accordance with the policies of the Organization. This is to facilitate and promote good working relations and the smooth running of the Organization. Human resource policies in this section include Employment Procedures

- Salaries
- Promotions/Transfers
- Performance Management and Training
- Leave
- Discipline and Grievance

3.1 Employment Procedures

3.1.1 Selection and Recruitment Procedures

- It is the policy of the Organization to recruit and retain only qualified personnel, competent to perform the duties attached to various positions established within the organization.
- Whenever it is desired to fill any post in the Organization, first consideration shall be given to employees and members of the Organization who qualify for it.
- If the post cannot be filled by internal promotion or appointment of an existing employee then the post shall be advertised.
- Applicants short-listed shall be required to go through an interview process to establish their suitability or otherwise for the positions advertised.
- The successful applicant shall be informed in writing of his or her appointment and the terms of his or her contract with the Organization and the commencement date.

3.1.2 Appointment

- To be eligible for appointment a candidate must have the requisite qualifications and/or experience as may be laid down from time to time by the Organization
- The BOD and the EXECUTIVE DIRECTOR with the active involvement of key Partners shall make appointments to the positions of the Organization.
- Every offer of appointment shall be in writing and shall specify the following amongst other things: Job Title; Starting date; Department assigned; Duty station; Probation period; Remuneration and other benefits; Job Description
- To be eligible for appointment a candidate must have passed the investigations on sexual violence and abuse as may be laid down from time to time by the Organization

3.1.3 Terms of Appointment

- The offer of appointment shall be subject to the receipt of satisfactory reference, and background checks. Where false information is given, or information is withheld, the Organization has sufficient reason to reject the individual.
- The effective date of appointment of all staff will be the date on which each individual employee assumes duty.
- All newly engaged or promoted employee(s) shall undergo orientation that explains amongst other things the organisational policies and project objectives and he/she be served with the staff handbook.
- All fully engaged staffs are expected to devote the whole of their time and skills to the duties of their office. Employees are not to engage in any other private business without the prior permission and consent of the Organization during his/her employment.
- The conditions of employment of all staff shall be those as contained in this document. The terms as set out in letters of appointment form only part of the conditions of employment.

3.1.4 Contract Employment

- Except where otherwise stated, all appointments in the Organization shall be on fixed term contract basis and related to the life span of the project on which the individual is being employed.
- The terms of employment of staff on contract may be negotiated and reviewed at the instance of either party during the term of the contract.

3.1.5 Temporary Appointment

A person may be appointed on a temporary basis for a period not exceeding three (3) months to execute a specific assignment for an agreed pay. Temporary appointment will be renewed in writing or ORAL.

3.1.6 Personnel Records

- On first appointment a Personal file shall be opened and maintained on each staff member. The employee will be required to furnish the Organization with full particulars about him/herself on a standard Personal History Form provided and which will be inserted in his/her personal file. The employee must state among others his/her-Date of birth; Home town; Previous Employer; Whether or not he/she has been convicted of a criminal offence; Marital Status; Number of dependants; the name of next of kin. This shall be reviewed periodically.
- Other personal details required on the personal file shall include photocopies of certificates, copies of contract employment, appraisal forms, and any other related documents. These personnel details shall be entered into the computerized personnel database to be kept and managed by the Administrative Secretary.
- A member of staff shall inform the Administrative Secretary of any changes in his/her personal record.
- Concealment of any of these facts or any intentional false statement shall be taken as sufficient reason to reject the employee or dismiss the person.

3.1.7 Probationary Period

- The normal probationary period before confirmation of employment is a period not exceeding three months from the date of assumption of duty.
- Confirmation for Senior Management shall be done in consultation with the BOD.
- The probationary period may be extended for a maximum of three months in the event the employee's performance has not been entirely satisfactory. The reasons for such an extension shall be communicated in writing to the employee concerned at least a month before the expiry of the probationary period.
- The Organization may at any time and for a good reason during the probation period terminate an appointment of a probationary candidate that is not suited for the intended position. Prior to such termination notice should be given to the employee drawing his/her attention to the unsatisfactory work or conduct.

3.1.8 Duties of Staff

A Job Description prepared by the BOD/EXECUTIVE DIRECTOR shall be provided for each employee on assumption of duty. It shall be used in interviewing applicants and as the basis for future evaluation/appraisals of employee. Job Descriptions will be reviewed and revised periodically as and when needed.

3.2. Official Hours

3.2.1 Normal Working Hours:

- The official working hours for staff members shall not exceed forty hours of five working days. These are Mondays – Fridays 8:00am – 5:00pm, with one hour lunch break from 12:30pm – 1:30pm
- Notwithstanding the above, staff members may be called upon to work different hours and beyond the forty-hour week when his/her services are needed.

3.2.2 Travels and Overtime

▪ Overtime benefits

The Organization's programme demands that the employee may sometimes work outside normal office hours and this is taken into account in fixing salaries. However should it be seen that certain staff are working extra-long hours, time off will be considered and granted by the ED or any person mandated to do so in lieu of overtime pay. Staffs are expected to complete assigned tasks/duties during official work hours. The necessary arrangement shall be made for rewarding the personnel involved in overtime that cannot be negotiated.

▪ Traveling Entitlement

Travelling entitlement shall be categorized as follows;

(a) Class One (1): This is made up of Project Officers, Coordinators and volunteers who are entitled to Daily Subsistence Allowance (DSA). The reward is Two Hundred Ghana cedis only (GHC200.00), a daily field travel and return feeding cost.

(b) In case he or she travels and stays over-night (for more than 1) day, such person shall be entitled to a Per diem of One Hundred Ghana cedis only (GHC200.00) and an accommodation of One Hundred and Eighty Ghana cedis only (GHC180.00). This is subject to increment/changes when the need arises.

(c) Class Two: This is made up of the Executive Director (EXECUTIVE DIRECTOR), the Board of Directors (BOD) and any other officer approved to be part of this category are entitled to a DSA of Three Hundred Ghana cedis only (GHC300.00) on a daily field travel as a return journey. In case he or she travels and stays for more than 1 day, such person(s) shall be entitled to a per diem between the range of GHC300-GHC500.00 and an accommodation of One Hundred and Eighty Ghana cedis only (GHC180).

3.2.3 Absence from Work

- Punctuality and regular attendance at work are considered an important quality of a good employee. Punctual and regular attendance is a condition of continued employment with the Organization.
- No employee shall leave the office or work premises without permission. An employee may be granted permission by the EXECUTIVE DIRECTOR to leave the office premises to attend to urgent personal matters.
- An employee will not absent him/herself from work without prior approval and without valid reasons.

- Absence from work due to illness must be covered by a medical certificate from a registered medical practitioner and recognized by the Organization. Failure to present a medical certificate will be regarded as absence without leave which is liable to disciplinary action.
- In cases of emergency and excused duties for health reasons employees are expected to inform the office before noon so that arrangements can be made to cover their absence.
- Absence from work for ten consecutive working days without permission or reasonable excuse will be deemed as vacation of post.
- An employee found to be habitually absenting him/herself from work without proper permission shall be dismissed.

3.3 Salaries

3.3.1 Salary Structure

- Each job is given a grade and a salary range and each member of staff shall receive a basic rate of pay appropriate to the grade in which his/her respective job is classified.
- The salary structure used by the ORGANIZATION reflects a consolidated salary range of 10 steps for each grade. There are four grades and the difference in salary between the steps in each grade is a yearly constant increase.
- Salary ranges may be reviewed every two years to make it competitive and also to reflect economic realities.
- Employees shall be notified in writing of any revision of their salary scales or basic rates of pay.

3.3.2 Entry Point

Point of entry into the appropriate scale for new appointments shall be based on experience and qualifications adjudged to be relevant to the post and shall be determined by the BOD or a committee.

3.3.3 Payment of Salaries

- Salaries of all staff shall be paid monthly and directly credited into a bank account of their choice.
- Salary slips shall be given to all members of staff.

3.3.4 Wrongful Placing on Scale

When an employee has been wrongly placed on a scale, the Executive Director shall cause the error to be rectified.

3.3.5 Increment/Incremental Date

- Increments shall be earned on the basis of merit and performance on the job. This will depend on an annual staff performance review of the employee's competence, efficiency, effectiveness and official conduct. Such increments must be justified by a written appraisal report, which specifically indicates that job performance has been satisfactory. Salary increments shall be approved by the BOD/ED.
- An employee who fails to meet the required standard shall be so informed in writing stating the facts.

- Unless otherwise provided for, an employee's incremental date shall be at 1st January of the following year.
- Salary increments are subject to availability of funds.

3.3.6 Deductions from Salaries

- Only statutory deductions and payments as decided from time to time by Management are to be recovered from an employee's salary. Examples of such deductions are: Income Tax (PAYE), Social Security and National Insurance Trust (SSNIT) and repayment of loan or advance of salary.
- No deductions shall be made from an employee's salary without his/her prior consent in writing.
- It is the responsibility of the employee to check the pay slip to ensure that all allowances and/or deductions made are accurate

3.4 Promotions and Transfers

3.4.1 Promotion

- All vacancies shall as far as justifiable be filled by promotions from within the ORGANIZATION.
- The promotion of members of staff to posts in higher job group depends on vacancies available and shall be made on the recommendation of the ED.
- Promotion shall be made on merit alone. In determining merit, account shall be taken of efficiency, qualification, seniority based on length of service, cooperation with others, initiative, attitude towards work, general behaviour and leadership qualities.
- Where an employee is promoted to a higher post his/her salary shall be adjusted to the minimum salary of the post; where his/her salary is already higher than the minimum of the new post, the salary shall be duly adjusted to reflect the said promotion.
- Employees who are promoted during the year shall only be considered for annual increment if they have held their new post for three months or more.
- No temporary employee shall be considered for promotion.

3.4.2 Transfers

Management reserves the right to transfer any employee in the interest of the exigencies of the work and for the efficient performance of the Organization's work.

3.4.3 Temporary Transfer

- Transfers are temporary where it does not exceed a period of three months
- Where the transfer is intended to be temporary the ORGANIZATION shall bear the cost of transportation and the employee shall be entitled to the appropriate overnight allowance for a period not exceeding one month.

3.4.4 Long Term and Permanent Transfer

- Where the transfer is intended to extend beyond one month, the Organization shall pay the fares of the employee and his family to the point of transfer.
- The Organization shall arrange to pay the cost of transportation of the employee's belongings.

- The employee shall be given at least thirty working days' notice before the date of departure to his/her new location.

3.5 Performance Management

3.5.1 Training and Development

- The Organization requires staff to be fully trained for their jobs to ensure that the organization's activities are carried out efficiently. The development of the abilities of staff to their full potential is a continuous process to which all are expected to benefit and contribute. The Organization will therefore as much as provide for staff professional on the job training and development at a level appropriate to their needs, as identified and agreed with their supervisor.
- ADO holds mandatory induction and refresher trainings in the first week of January every year for all employees and related personnel on the Organization's SEA policy and procedures.
- The Organization requires staff to be fully trained on the PSEA policy for their jobs to ensure that the organization's activities are carried out efficiently without exploitation and abuse.

3.5.2 Performance Appraisals

- Staff performance appraisal involves systems, processes, organizational culture and relationships that facilitate the achievement of the Organizations' Strategic Objectives.
- Appraisals shall rate work output, ability to cope with increasing responsibility, general skills used in performing tasks as well as comporment and conduct.
- Appraisals shall take the form of periodic and annual reviews based on previously agreed objectives between the staff and his/her immediate supervisor.
- Staff review and appraisal reports shall be discussed with the appraised and finalized by the ED for review by the BOD.
- All supervisors are to complete yearly staff appraisals and reports at least one month to the date of a salary adjustment or increment.

3.6 Leave

3.6.1 Annual Vacation Leave

- The Annual leave year runs from 1st January to 31st December in line with the Organization's programme and financial year.
- The annual leave entitlement for an employee in whatever position he/she was engaged shall be pro-rated from the date of his/her assumption of duty.
- Senior members of staff shall be entitled to no less than thirty working days leave with pay in any one calendar year.
- Junior members of staff shall be entitled to no less than twenty-five working days leave with pay in any one calendar year.

- The period of leave shall, however, be mutually agreed between the staff member and the Organization.
- Leave schedules shall be drawn up on an annual basis consistent with business schedules of the Organization and whenever possible taking the wishes of the staff member into consideration. The following rules shall apply:
 - All leave requests shall be made on a standard leave form through the employee's supervisor and to the Administration. The employee will be given notice of at least ten days before the employee takes leave.
 - Employees must indicate vacation addresses on their leave forms, and must inform the National ED if they are travelling outside the country.
 - An employee on leave who is prevented by illness or injury from returning to duty on the day on which he/she is due shall submit a medical certificate by a qualified and recognized practitioner in explaining his/her absence.
 - In the case of unauthorized/unapproved over spent leave the number of days overspent shall be deducted from the employee's next vacation leave.
 - The Organization may request an employee to interrupt his/her leave to discharge any duty. The remaining portion of his/her leave shall be taken at a later date convenient to both parties.
 - In the event of statutory holidays occurring during the course of an employee's annual vacation leave, additional days leave with pay shall be allowed as appropriate.
 - Termination of employment does not affect leave entitlement earned.

3.6.2 Sick Leave

- A member of staff when ill shall fill a sick report form and shall consult a Doctor approved and recommended by the Organization.
- Where an employee is given any excuse from duty he/she shall immediately inform the National ED.
- Un-notified absence shall be taken as leave without permission and shall not earn pay.
- In all cases of illness which result in the hospitalization of the employee or long absence from work the Organization shall grant sick leave on the following basis:
 - An employee shall receive three month full basic pay. There-after an employee shall receive three months' salary on half basic pay.
 - If an employee is declared medically unfit for duty by a medical board after a six months period on sick leave then the Organization reserves the right to terminate his/her appointment on the basis of ill-health.
 - The above privileges shall not be accumulated from year to year.
 - Employees on sick leave and in receipt of sick pay shall not offer themselves for or accept other gainful employment.

3.6.3 Maternity Leave

- A female employee will qualify for paid maternity leave after serving the probationary period stated in her contract letter.
- Application for maternity leave shall be made in writing to the EXECUTIVE DIRECTOR not later than

the twenty-eighth week of pregnancy. A medical certificate indicating the expected date of delivery shall be attached to the application.

- The employee shall be entitled to twelve weeks maternity leave, four weeks before delivery and eight weeks after delivery.
- Maternity leave shall be additional to annual leave entitlements.
- On resumption of duty, a nursing mother shall work six hours each working day, for a period not exceeding six months for the nursing of her child.
- An employee who over stays her leave shall be deprived of her salary for the period of her absence. Where she is absent for more than ten consecutive working days her absence shall be considered as vacation of post.
- No female employee shall be entitled to pay maternity leave within two consecutive years.

3.6.4 Compassionate Leave

Compassionate leave of not more than ten working days may at the discretion of the EXECUTIVE DIRECTOR be granted for bereavement in the immediate family or for other very exceptional and compelling reasons.

3.6.5 Special Leave

- Special leave may be granted at the discretion of the EXECUTIVE DIRECTOR to an employee on written application. Such leave may be with or without pay as determined by the National Executive Coordinator depending on the circumstances of the case.
- The number of days spent may be deducted from the employee's annual vacation leave depending on the merit of each case. Total special leave shall not exceed five working days

3.6.6 Leave without Pay/Leave of Absence

- An employee wishing to take a leave without pay shall apply to the EXECUTIVE DIRECTOR three months prior to the date of which he/she wishes to commence the leave.
- To qualify for leave without pay, a staff should have served the Organization for at least two years.
- Leave without pay may be granted to an employee for reasons acceptable to the Organization.
- During the period of absence the employee is not entitled to any benefits or allowances and can choose to resign from post after giving the necessary resignation notice.

3.7 Discipline and Grievance

3.7.1 Disciplinary Measures

Disciplinary action shall be taken against a member of staff in respect of inefficiency or misconduct. These include: Misappropriation and misapplication of funds; Wilful disregard of instructions; Unauthorized sale of contraceptives; Neglect of duty; Absenteeism; Stealing; Vacation of post; Divulging any confidential information obtained from official sources; Forgery; Physical Assault or Fighting; Rudeness and/or Insubordination; Drunkenness; Dishonesty or any conduct that is likely to bring the Organization into disrepute'.

3.7.2 Oral Reprimand

- A first line supervisor shall have the authority to administer an informal oral reprimand on an employee aimed at guidance and correction.
- Where the offence calls for something more than informal oral reprimand the matter shall be referred to the EXECUTIVE DIRECTOR/BOD who shall have the authority to administer a formal oral reprimand.

3.7.3 Written Warnings

- When an employee has failed to improve upon his/her work after oral reprimands and/or has committed an act of negligence or misconduct which does not justify a termination or summary dismissal, he/she shall be issued a letter of warning.
- Repeated misconduct after oral exhortation and counselling shall be followed by a written query. If the query is not satisfactorily answered a warning letter shall be issued. Such a warning letter should contain a statement setting forth reasons for issuing the letter. The employee so affected shall acknowledge receipt by signing a copy which shall be placed in his/her personal file.
- If the employee fails to improve or fails in some other aspects to meet the required standards he/she may be given a second warning letter which shall be so labelled.
- On the fourth occasion after three letters of warning within twelve months the employee's employment shall be liable to termination.
- Warning letters shall cease to be effective after twelve months have elapsed since the issue of the most recent.
- In all cases, the employee has a right to put up a written defence and should his /her arguments succeed, the matter shall be considered to have lapsed.

3.7.4 Suspension from Duty

- When an employee is involved in a serious offence under investigation which in the opinion of the Organization warrants summary dismissal or termination, he/she shall be suspended from duty for a period not exceeding seven days. During this period he/she shall receive half of his/her basic pay. Upon discharge or acquittal, he/she shall receive any pay withheld during the period of suspension.
- If an employee is found guilty of a serious offence or is guilty of repeated misconduct which may not necessitate termination but deserves more than a warning letter he/she shall be suspended from duty without pay for a period not exceeding ten days.

3.7.5 Grievance Procedure

- An attempt shall be made by the employee to discuss the grievance verbally with his immediate supervisor as soon as possible who shall endeavour to settle the grievance without delay.
- If the staff still feels dissatisfied he/she shall bring the grievance in writing to the attention of the BOD.
- If the matter is still not resolved, the issue will be taken up with the Chairman of the organization.

3.8 Welfare /Insurance

3.8.1 Social Security and National Insurance Trust (SSNIT)

On assumption of duty, every employee shall contribute to the Trust in accordance with national laws. The employee will be required to contribute 5% of their salary to SSNIT while the Organization contributes 12.5%. Contributions will be recovered monthly at source from salaries

3.8.2 Health Insurance

The Organization shall pay/renew for the employee and his/her family to register on the health insurance scheme if the said employee is a volunteer or otherwise permanent staff would be automatically covered by the NHIS.

3.8.3 Out of Station Allowance

- Members of staff travelling on duty shall claim Per Diem as determined by the management on a situational basis. The rates shall be reviewed periodically.
- When members of staff travelling on duty are compelled to spend nights away from their station/base their accommodation shall be borne by the Organization.

3.8.4 Funeral Grants

- On the death of an employee, the accrued benefits at the time shall be paid to his/her legal personal representative or his/her next of kin as stated in his/her personal record form.
- On the death of an employee's spouse/children the organization shall donate an amount of GH¢200 to help the employee meet with the expenses. This amount shall be reviewed periodically

3.8.6 Advances and Loans

- Based on the availability of funds, the Organization shall grant salary advances/loans to employees on written application and approval of the EXECUTIVE DIRECTOR. These advances should be paid within one month of receipt of the facility.
- Staff salary advances shall not exceed one month basic salary in any one year.

3.9 Termination/Retirement

3.9.1 Resignations

- Any senior employee who wishes to resign from the service of the Organization shall give two month notice in writing to the EXECUTIVE DIRECTOR or BOD.
- Any junior member who wishes to resign from the service of the Organization shall give one month notice in writing to the EXECUTIVE DIRECTOR.
- In lieu of this, a month's salary shall be forfeited by the junior staff, and two months' salary, in the case of a senior staff.
- Permission for a member of staff to resign from the organization may be given by the EXECUTIVE DIRECTOR/BOD.
- During this period, the said employee shall ensure that his/her assignments are brought to completion or are properly handed over to a staff identified by the Administrative Officer or any other person mandated to do so.
- Permission may be withheld where criminal and disciplinary proceedings have been or are about to be instituted against the employee.
- Upon resignation or dismissal from the organization, such officer has no right to transact business with a third party in the name of the organization or use any official property including its letter head.

- Any member of staff who refused to adhere to the above written procedures on resignation shall face legal action upon instruction by the BOD.

3.9.2 Retirement

- A member of staff shall compulsorily retire from the organization upon reaching his/her sixtieth birthday. After this age an extension of one year may be granted subject to satisfactory medical report.
- Staff may however opt to retire on attaining the age of fifty-five years. The organization may retire an employee on attaining the optional retirement age fifty-five years. Either party shall give six months' notice in advance.
- A staff may however opt to go on a voluntary retirement if he/she so wishes, but must give six month notice.

3.9.3 Termination of Appointment

For very good reasons, the employment of any member of staff may be terminated by the organization giving one month's written notice or by the payment of one month's salary in lieu of notice.

3.9.4 Dismissal

An employee shall be dismissed for any of the following reasons:

- Any act of omission without reasonable excuse on the part of the employee, which amounts to non-performance of duty.
- When the performs any such act, which contravenes any rules or regulations of the organization, or which is otherwise prejudicial to the efficient conduct of the organization's business or tend to bring the organization into disrepute
- When an employee without specific authorization communicates either directly or indirectly to the press or to any unauthorized person any confidential information gained in the course of his/her official duty or have unauthorized, criminal dealings with organization's clients or violate the organizations principles.

3.9.5 Terminal Benefits

Full benefits as laid down by the BOD and agreed with staff shall be paid on termination of his/her services with the organization.

4.0 FINANCIAL PROCEDURES

This section provides Financial Regulations and Stores Procedures required in meeting the special accounting, procurement, storage and reporting requirements of the Organization. The EXECUTIVE DIRECTOR shall cause proper books of accounts to be kept with respect to all sums of money received and expended by or on behalf of the organization and the recording and/or the storage and maintenance of the assets and liabilities of the organization. The books of accounts shall be kept in such a manner as to give a true and fair view of the state of the organization's financial affairs and of the cash flows in accordance with standard accounting practices. Once every year, the BOD shall appoint external auditors to examine and audit the accounts of the organization. Any previously appointed auditors would be eligible for re-appointment.

4.1 Planning and Budgeting

- The budgeting procedures are intended to assist in the preparation of Annual Budgets. Detailed expenditure budgets must be prepared in local currency. These must be derived from approved programme write-ups.
- The detailed expenditure budgets must have Action/Implementation Plans, against which the BOD will monitor implementation progress.
- The management and staff shall prepare project narrative write-ups for the year, which must be reviewed, budgeted for and consolidated into the Annual Budgets.
- Budgets lines must follow those agreed upon by the donor as reflected in the Project Proposals. This is to ensure effective monitoring of the agreed budget by all partners.
- It is the responsibility of the EXECUTIVE DIRECTOR to prepare the Annual Budget with a management team, which must be submitted to the BOD for approval. This should include allocation of funds to various Area Development Program (ADP) offices with or without project for the purpose of administration.

4.2 Budget Reallocation

Re-allocation of budgets may be made with the approval of the BOD or the project financier. This will ensure that the reallocation is justified and reasonable.

4.3 General Financial Guidelines

- All payments to suppliers of goods or services must be by cheque or bank draft or cash where necessary.
- Cash withdrawals may be made for some small cash payments that may be necessary. Such withdrawals will be kept as Petty Cash by the Administrative Secretary/Officer in the organization's safe. The management from time to time will determine amounts allowable for petty cash.
- Cash payments may also be made for personal allowances, per diems, travel refunds and similar disbursements. However, such cash will not be regarded or treated as petty cash. Specific cash cheques will have to be made following normal cheque procedures as detailed in section 4.4 of this manual.
- Where disbursements are made as cash advances, pending proper third party accountabilities, such accountabilities must be made within the shortest feasible time but must not exceed one calendar week (if within the district of operation) and not exceeding two calendar weeks (if outside the district of operation); after conclusion of whatever activity they were requested for.
- Cash advances must only be made to members of staff who personally will be made accountable for them. They will be deemed as personal advances to them until all the monies have been properly accounted for with third party supporting documents.

- Any member of staff, who without good cause, has not fully accounted for any disbursement within one calendar week (if within the district of operation); or two calendar weeks (if outside the district of operation) after completion of the activity, for which the funds were requested, will have that amount automatically deducted from his/her monthly salary. This will be done without reference to the staff concerned.
- In the event of robbery or theft of money, staff concerned must immediately report to the Police and there after notify EXECUTIVE DIRECTOR.
- Monies received for banking must be banked at the earliest time possible and in any event not later than the next day that banks are open following the receipt of money.
- In the event that there is a shortage or excess in the actual petty cash held, the Administrative officer must notify the EXECUTIVE DIRECTOR immediately in writing and this must be investigated and appropriate action taken.

4.4 Bank Regulations

- All financial transactions shall be carried out through the bank.
- The organization must open bank accounts for its business transactions. A separate cashbook must be maintained for each bank account. A monthly reconciliation must be prepared for each account reconciling the cashbook balance with the bank statement. The Bank Reconciliation Statement must be signed by the Administrative/Finance officer and endorsed by the EXECUTIVE DIRECTOR.
- All the organization bank accounts must be arranged such that the bank requires at least two authorized signatures prior to the release of any funds.
- The signatories to the bank accounts must be determined and approved in writing by the EXECUTIVE DIRECTOR or a member of BOD or any person mandated and communicated to the Bank.
- Under no circumstances shall a cheque be signed before full details of the payee and sum payable have been entered.
- In the event of a signatory leaving the organisation, the Bank must be instructed in writing to remove him or her from the list of authorised signatories immediately.
- Requisitions for expenditures on any activity will be made by the applicant and must be authorised by the Administrative officer and approved by the EXECUTIVE DIRECTOR.
- Requests must be in accordance with the organisation's Annual Budget and must include details of the relevant budget line.
- The Administrative/Finance officer is to ensure that the bank gives the Organization adequate documentation to support any charges levied.
- Similarly the Administrative/Finance officer must cross check any interest earned against the agreed rates from the bank and report to the EXECUTIVE DIRECTOR if there are any discrepancies.

4.4.1 Cheque Payments

- The member of staff who initiates the request for cheque payment must use the proper Cheque Payment Requisition Form indicating the budget line to be charged.

- The request together with supporting documents will be authorised and recommended by the Administrative Officer. The EXECUTIVE DIRECTOR must approve all expenditures.
- All requests must have relevant documentation for verification by the Administrative officer. This verification will include the checking of the arithmetic, account code details, budgets and supporting documentation. Supporting documents can include invoices, copies of Purchase Requisitions, proforma invoices, agreements, tender awards etc, as may be appropriate.
- The Administrative officer will endorse the payment request for preparation of a cheque and Payment Voucher.
- The cheque and payment voucher will be prepared by the Administrative/Finance officer submitted to the authorized signatories together with the supporting documents.
- The cheque signatories also have the responsibility to satisfy themselves as to the correctness and validity of the payment. This verification may include:-
 - Correctness of procurement procedures
 - Correctness and adequacy of supporting documentation
 - Budget line code detail
 - Authorization of budget holder
- The signatories will then sign the cheque and the payment voucher.
- The payment document will then be returned to the Administrative/Finance officer for the actual payment. The Administrative/Finance officer is responsible for ensuring that a receipt is obtained for the payment and that the payee signs on the voucher and in the Cheque Register book in acknowledgement of payment.
- Details of every payment effected must be entered into the cashbook. The details will include the date, voucher reference, precise description of transaction, payee amount paid and cheque number.
- Invoices and all other supporting documents relating to that payment must be stamped “PAID” by the Administrative officer as soon as the cheque has been signed.
- All expenditure whether by cheque or cash must be supported by a Payment Voucher together with supporting documents
- Receipts must support all expenditure. If the vendor does not issue these receipts, a written acknowledgement of receipt of payment must be obtained from the vendor using the “Acknowledgement of Receipt Payment”.

4.4.2 Authorised Signatories, Limits and Mandate

- The cheque signatories will be grouped as follows.
 - Group A comprises: Chairman / EXECUTIVE DIRECTOR
 - Group B comprises: Finance/Administrative officer, Projects Coordinators/officers
- Every cheque must have two signatories. One signatory must be from Group ‘A’ and the other from Group B or on a special situation it could be only A or B.
- All cheques for capital expenditures must be approved by the Board and cheques signed by the Executive Director, Finance Officer or Project Manager/M&E Officer.

- The EXECUTIVE DIRECTOR and the Finance Officer or Projects Manager can sign cheques for statutory payments like Social Security, Income Tax and salaries and for programme and operational activities.
- The EXECUTIVE DIRECTOR can approve all payment requests in accordance with the Budget.

4.4.3 Cheque Book Control & Maintenance

- On receipt of a new chequebook, the Administrative Projects Manager must verify that all cheque leaves are in the book and record its particulars in the Cheque Book Register.
- In the event that a cheque leaf is found missing, the matter must be brought to the attention of the EXECUTIVE DIRECTOR and the book returned to the bank by the Administrative/Finance Officer without delay with an accompanying letter must be sent to the bank.
- The Administrative/Finance Officer is responsible for the safe keeping of the chequebook and must ensure that it is kept securely in a Safe and that no leaves are stolen from it.
- Cheques must be always crossed “**Account Payee Only**” except in cases of cash cheques.
- Cases where suppliers demand cash payments must not be entertained. However, the Administrative/Finance or Projects Officer in consultation with the EXECUTIVE DIRECTOR may allow open (cash) cheques in exceptional circumstances.
- The cheque counterfoil (stub) must always be completed with the following details: Date; Payee; Brief; Details of reason for the cheque and the value. Signatories must sign or initial the stub.
- After all the leaves of the chequebook have been utilised, the cheque stubs must be kept safely in the safe.

4.4.4 Cancelled and Stale Cheques

- In the event that a cheque leaf has to be cancelled, the word “cancelled” must be written across the cheque leaf and cheque stub in ink. The payment voucher must be similarly marked and a note made in the cashbook.
- The cancelled cheque must be stapled to the payment voucher and filed with the rest of the valid payment vouchers.
- The original payment request and other supporting documents may now serve as the backing documents in the preparation of a replacement voucher and cheque.
- In case a payment voucher had not yet been prepared the cancelled cheque must remain in the cheque book and be stapled to the cheque stub.
- If it becomes apparent that a cheque had been issued but has not been cashed for a period of six months, it is to be regarded as stale. The stale cheque is cancelled by writing to the bank asking them to stop the cheque should it be presented.
- The stopping of the cheque must be noted on the original payment voucher. A reverse entry must be made in the cashbook on the date that the letter stopping the cheque is written.

- If the cheque must be replaced, a new payment voucher must then be prepared, with the original supporting documents attached.

4.5 Revenue Sources

The major sources of funds for the organisation are: Grants; Funds from Donors; Dues from Members, consultancy services and Miscellaneous Income

4.6 Cash Books

- The cashbook shall record all monies received and paid, whether by cash, cheque or bank transfer. Separate cashbooks must be maintained for petty cash and for each bank account.
- The cashbook must be written up daily from the payment voucher and receipt books. Information will also be obtained from bank advices and other additional information as found in the bank statements.
- The Administrative/Finance Officer must review each cashbook at least once a month and request Bank Reconciliation for each bank account. He must evidence this by his signature. The National Executive Coordinator must check the bank reconciliation and approve it if it is correct.

4.7 Receipts (Cheque and Cash)

- A receipt book must be maintained to record all monies received from or paid to the BOD in cash and by cheque.
- Receipts must be issued for all monies received whether by cheque, bank transfer or cash. The Receipt must be in duplicate.
- The original copy of the receipt shall be given to the payer, the duplicate copy must be filed.
- Each receipt must bear the following details;
 - Date payment received
 - Name of payer
 - Reason for receipt
 - Amount received in words and figures
 - Details of cheque received (if applicable)
 - Signature of cashier
- All monies received shall be banked promptly and in any case not later than the working day following the receipt of the money.

4.8 Petty Cash Payments (Imprest System)

- There shall be a fixed float to cater for small cash payments, which may be required from time to time. This shall not exceed GHC500.00 unless otherwise authorised to do so.
- The procedures to be followed regarding request for payment, indication of budget line and attachment of supporting document, obtaining receipt from payee etc. are exactly the same as for cheque payments (Ref: section 4.5).
- The Administrative/Finance Officer shall approve all petty cash payment vouchers.
- A Petty Cash Book will be kept to record all petty cash transactions. The petty cash book must be updated on a daily basis.

- The petty cash float will be topped up using an imprest system, which means requesting for reimbursement of the exact amount spent.
- The request for reimbursement, together with the supporting documents, will be made by the Administrative Secretary and endorsed by Administrative Projects Coordinator and approved by the EXECUTIVE DIRECTOR.
- Funds / advance paid to officers / staff must be retired within five (5) working days after completion of such assignment.
- A cheque and payment voucher will be prepared and the normal procedure for cheque payments as, shown above, will be followed.
- The bank will be informed in writing of the members of staff authorized to draw cash on behalf of the organization and Identity Cards of the members of staff will have to be produced at the bank before cash is handed over. Only the authorized signatories can give such authorization.

4.9 Payment Vouchers (Cheque or Cash)

- 4.13.1 All payments must be recorded on a fully authorized payment voucher. When completed, the voucher will be attached to the supporting documents. Details to be included on the payment voucher are as follows:-
 - Date
 - Name of payee
 - Amount to be paid
 - Cheque number
 - Account code details
 - Description of payment
 - Signature of the one who has prepared it
 - Authorizing signature
 - Signature of payee
- Supporting documentation for each transaction must be stapled to the payment voucher
- The payment vouchers must be filed in numerical order in a secure box file.

4.10 Payroll Procedures

- Control procedures must be made to ensure that there is segregation of duties between the preparation, review and authorization of payroll.
- The Finance Officer will be responsible for the preparation of the payroll.
- The payroll calculations must include all statutory deductions. They must also include all approved benefits and allowances.
- The payroll calculations must be reviewed by the EXECUTIVE DIRECTOR and authorized.
- For non-statutory deductions, there must be authority or agreement by staff to make such deductions from their salaries.

- Pay slips must be prepared for each staff showing details of calculations of their net pay. These must be issued on payment of salaries.
- A payroll documentation file must be established by the Projects Officer to contain the following details:-
 - Non statutory deductions documentation
 - Letters of appointment
 - Salary increment letters
 - Contract renewal letters
 - Approved applications for salary advances
 - Social Security Fund contributions by the employee and the organization.
- The Social Security Fund shall be calculated and paid as per the provisions of the Fund. The employee contributes 5.5% of his/her basic salary and the organization contributes 13.0% of the employee's salary. The total must be paid over to the Social Security and National Insurance Trust (SSNIT) at the end of every month.
- The payroll income tax should be calculated on gross earnings of staff (after deducting the employee's social security fund contribution) and paid to the Ghana Revenue Authority (GRA) at the end of the month.



5.0 PROCUREMENT, COMMODITIES AND SUPPLIES

5.1 Procurement and Tenders

- Purchasing activities shall be valid only after the appropriate authorization has been obtained.
- Purchases worth less than GH¢ 5,000.00 will not need proforma invoices before approval.
- Purchases up to GH¢ 10,000.00 shall be supplied after vetting by the purchasing Committee after consideration of a minimum of 2 quotations from reputable suppliers
- At least 3 quotations must be obtained for all other purchases whose value is between GH¢ 10,000.00 and above. The Purchasing Committee shall vet the quotations obtained.
- Procurement requests shall be initiated by the Projects Manager who will also check and verify the availability of the budget allocation before preparing the Purchasing Order.
- The Purchase Order must reflect the same terms as were given by the supplier to the Purchasing Committee as the case may be.
- The EXECUTIVE DIRECTOR must approve and authorise the Purchase Order and evidence this by her/his signature on the Order itself.
- The Purchase Order must give detailed specifications of the items required, the supplier of the item (s), the date of the Purchase Committee award and the budget line to be charged.
- The Purchase Order must spell out clearly the terms of supply and must include the following details:-
 - Date
 - Name of supplier
 - Quantities and units of supplies
 - Description and specifications of items
 - Due date of delivery of supplies
 - Terms of payment
 - Name and signature of the officer who has prepared the Order
 - Authorizing signature.
- Procurement requests must not exceed the budget provisions and therefore must be checked against the budget before their approval and authorisation by the EXECUTIVE DIRECTOR.
- The Purchasing committee, in its deliberations, must consider the following:
 - That tenders comply with all the terms and specifications required.
 - The reputation of the firms that have submitted the bids
 - Prices
 - Quality
 - That tendered prices are in line with budgetary provisions.

5.2 Receipt of Goods and Supplies

- On receipt of the goods, the Purchaser must check the supplier's delivery against the copy of the Purchase Order and ensure that the items supplied comply with the Supplier's original quotation and the organization's Purchase Order.

- A Goods Receiving Voucher (GRV) must be issued by anyone designated to take charge of the stores to acknowledge receipt of delivery.
- The receipt of goods must be witnessed by a responsible person who has nothing to do with the Stores. Such a person must endorse his/her signature on the GRV.
- When all the documentation is satisfactory according to this manual, then payment will be made according to terms agreed with the supplier.
- When goods are received into the stores, the staff designated to take charge of the stores shall:
 - Receive a copy of the Purchase Requisition (PR) for the items ordered and delivered.
 - Ensure that the commodities delivered are of good quality and are as per Purchase Requisition
 - Verify the quantities of each item delivered by counting the units and recording, if necessary.
 - Acknowledge receipt by signing and retaining the original internal delivery note.
 - Ensure that any special conditions as prescribed by the purchases have been compiled with.
- Where the staff designated to take charge of the stores is not able to determine the quality or conditions of the goods he/she shall request the officer or an independent technically competent inspector, to carry out the necessary checks on the condition and quality of the goods.

5.3 STORAGE

5.3.1 Stock Cards

- A stock card (bin card) must be maintained for each stock item and there must be a proper system and documentation to control requisitions issues and receipts of inventory.
- Stock cards shall be updated on a daily basis to ensure that they reflect the physical stock held.
- The stock card shall have the following details: Name of item; Stock card number; Reference number to Goods receiving Voucher; Balance of stock held; Purchase price; Re-order level
- All requisition of stock shall be made on a Stores Requisition and Issue Voucher (SRIV), which shall be in duplicate and must be authorized prior to the goods being received in store. No goods must be taken out of the store without having an authorized SRIV. The SRIV shall have the following details:-
 - Date
 - Name of applicant
 - Quantities and unit of items required
 - Description of items required
 - Specifications of items required
 - Name and signature of requisitioning officer
 - Name and signature of approving officer of the request
 - Name and signature of approving officer of the issuing.
 - Name and signature of the Storekeeper
 - Name and signature of the person receiving
 - Name and signature of the person posting the issued supplies.

5.3.2 Stores Return Note

- A Stores Return Note shall be prepared in cases where supplies have to be returned to the supplier. In all cases the Stores Return Note must state the reason for the return of the goods and shall be prepared by the project manager and duly approved by ED.

- The Stores Return Note shall have the following details,
 - Date
 - Name and signature of person returning the supplies
 - Name and signature of the person approving the return
 - Name and signature of person receiving the goods
 - Name and signature of person posting to the stores records
 - The reason for the return
 - The SRIV/GRV

5.4 Stores Procedures

- The staff designated to take charge of the stores is responsible for ensuring that stocks are safe. He/she shall also ensure that storage conditions are adequate. In order to achieve the above, he/she shall make sure that:
 - Commodities and stocks shall be stored in a store secured against unauthorised entry. If storage facilities are being shared with other organisations, the organization must ensure the safety and security of the goods in such a situation.
 - Supplies shall be issued out on the basis of expiry dates to avoid reaching the expiration dates of the goods while they are still in the stores. Where the expiry date is not relevant the principle of First-in-First-Out (FIFO) shall be applied.
 - Inflammable or odorous supplies shall be stored away from the other supplies.
 - Commodities shall be insured against loss by fire or theft.

5.4.1 Issuing Goods

- The staff designated to take charge of the stores will not issue any goods out of the store without a duly approved and signed Stores Requisition and Issue Voucher.
- The Stores Requisition/Issue Voucher is raised by the Administrative Secretary and approved by the Executive Director.
- The following details will be entered on the Stores Requisition and Issue Voucher:
 - Date
 - Name of applicant
 - Quantities and units of items required
 - Description of items required
 - Specifications of items required
 - Name and signature of requisitioning officer
 - Name and signature of approving officer of the request
 - Name and signature of approving of the issuing
 - Name and signature of the Storekeeper
 - Name and signature of the person receiving
 - Name and signature of the person posting the issued supplies.
- The staff designated to take charge of the stores will not issue any goods out of the store without a duly approved and signed Stores Requisition and Issue Voucher.

- The following details will be entered on the Stores Requisition and Issue Voucher:
 - Name of the requisitioning officer.
 - Branch or office to which the goods are issued.
 - Description of the goods and unit required and issued.
 - Date of issue.
 - Signatures of requisitioning, authorising, issuing and receiving officers.

5.4.2 Distributing

- The Secretariat shall put in place a distribution system that allows members to receive supplies from the Secretariat.
- A distribution system can only be successful if it ensures that supplies are always readily available in the system

5.4.3 Stock Counting

- General Physical stock counts shall be carried out at least once a year for all items in stores. This shall be carried out at the end of the financial year and shall be observed by the Auditors.
- The Projects manager (PM) shall carry out spot checks at least three times a year. He/she must initial or sign the stock card as evidence of such checks.
- After any stock count, a report shall be prepared by the stock taking team detailing the physical and record balances of stock.
- Variances shall be explained by the staff designated to take charge of the stores and incorporated in the report.
- The PM shall review and sign the report and investigate any variances.

5.4.4 Physical Checks

- The PM shall check, at least twice a year on consumable stocks to ensure the following:
 - The physical stocks, are the same as those shown on the stock record cards.
 - The stores records cards are up to date.
 - The rules about security and cleanliness etc are being observed.
- A sample item shall be selected at random for complete checking and, if the inspection is satisfactory the balance shown on the stock record card shall be initiated. A full stock count shall be made once a year, preferably at year-end to be incorporated in the annual reports.
- Arrangements shall be made for the External Auditors of the organization to observe the annual physical stock continuing exercise, against record cards balances, as part of the annual audit.

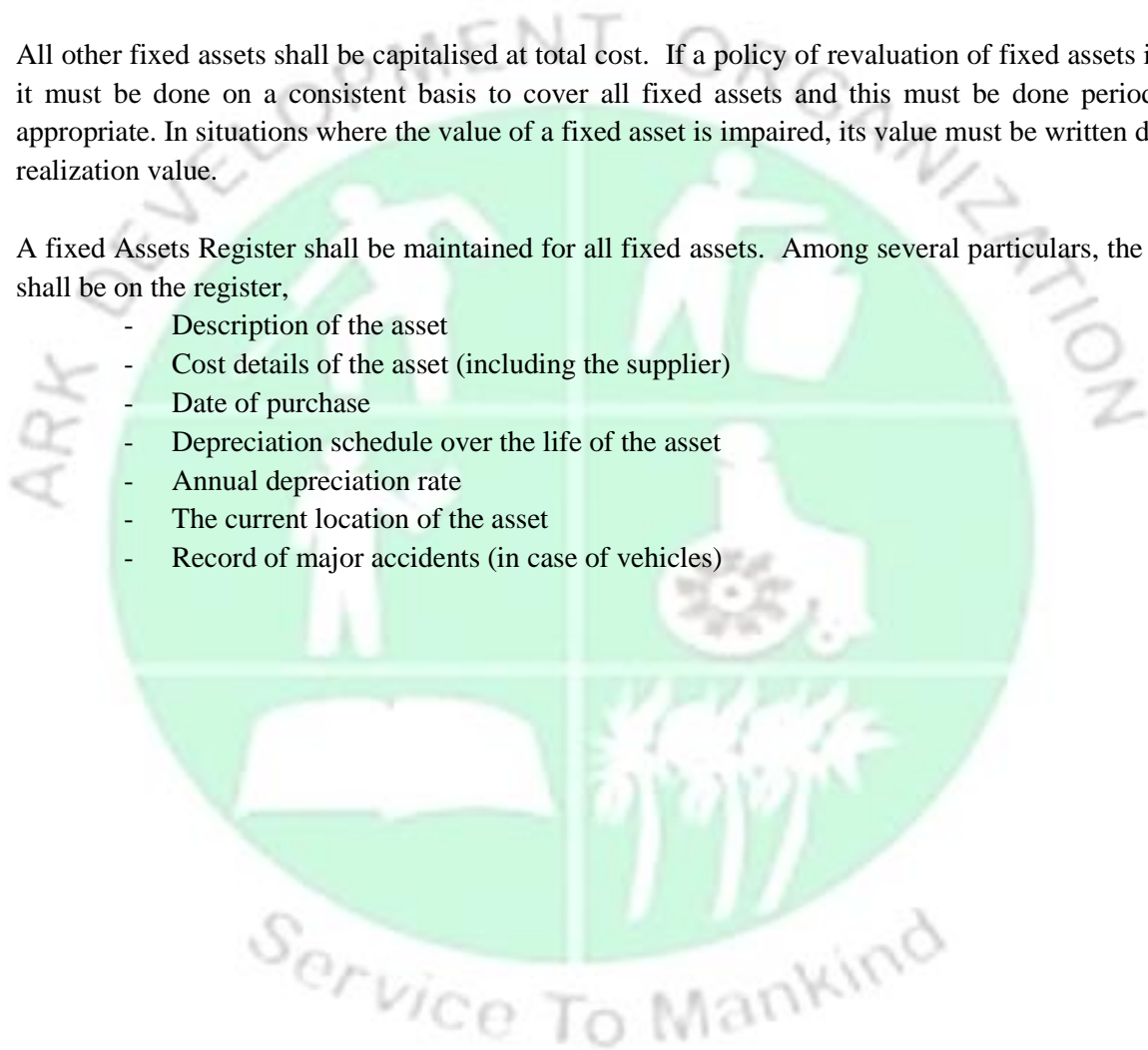
5.5 Fixed Assets and Inventories

Fixed assets are those that are estimated to have useful lives for over two years. For example if a motor vehicle has an estimated useful life of four years then its cost must be expanded over the four years rather than in the year when it is received.

Annual Entries: Once the depreciation period and rate have been established for each asset, journal entries will need to be passed to reflect the amount to be depreciated and the amount to be credited.

5.5.1 Capitalisation

- Freehold land and buildings shall be capitalised at cost. However, as permitted under generally accepted accounting principles, if applicable, such property may be re-valued in the balance sheet based on a valuation performed by a reputable independent appraiser.
- Leasehold improvements shall be capitalized and amortized over the estimated economic life or the term of the lease, whichever is short.
- All other fixed assets shall be capitalised at total cost. If a policy of revaluation of fixed assets is applied, it must be done on a consistent basis to cover all fixed assets and this must be done periodically, as appropriate. In situations where the value of a fixed asset is impaired, its value must be written down to its realization value.
- A fixed Assets Register shall be maintained for all fixed assets. Among several particulars, the following shall be on the register,
 - Description of the asset
 - Cost details of the asset (including the supplier)
 - Date of purchase
 - Depreciation schedule over the life of the asset
 - Annual depreciation rate
 - The current location of the asset
 - Record of major accidents (in case of vehicles)



APPENDIX I: RECEIPT FORMAT

ARK DEVELOPMENT ORGANIZATION

RECEIPT

No. _____

Cash/Cheque _____

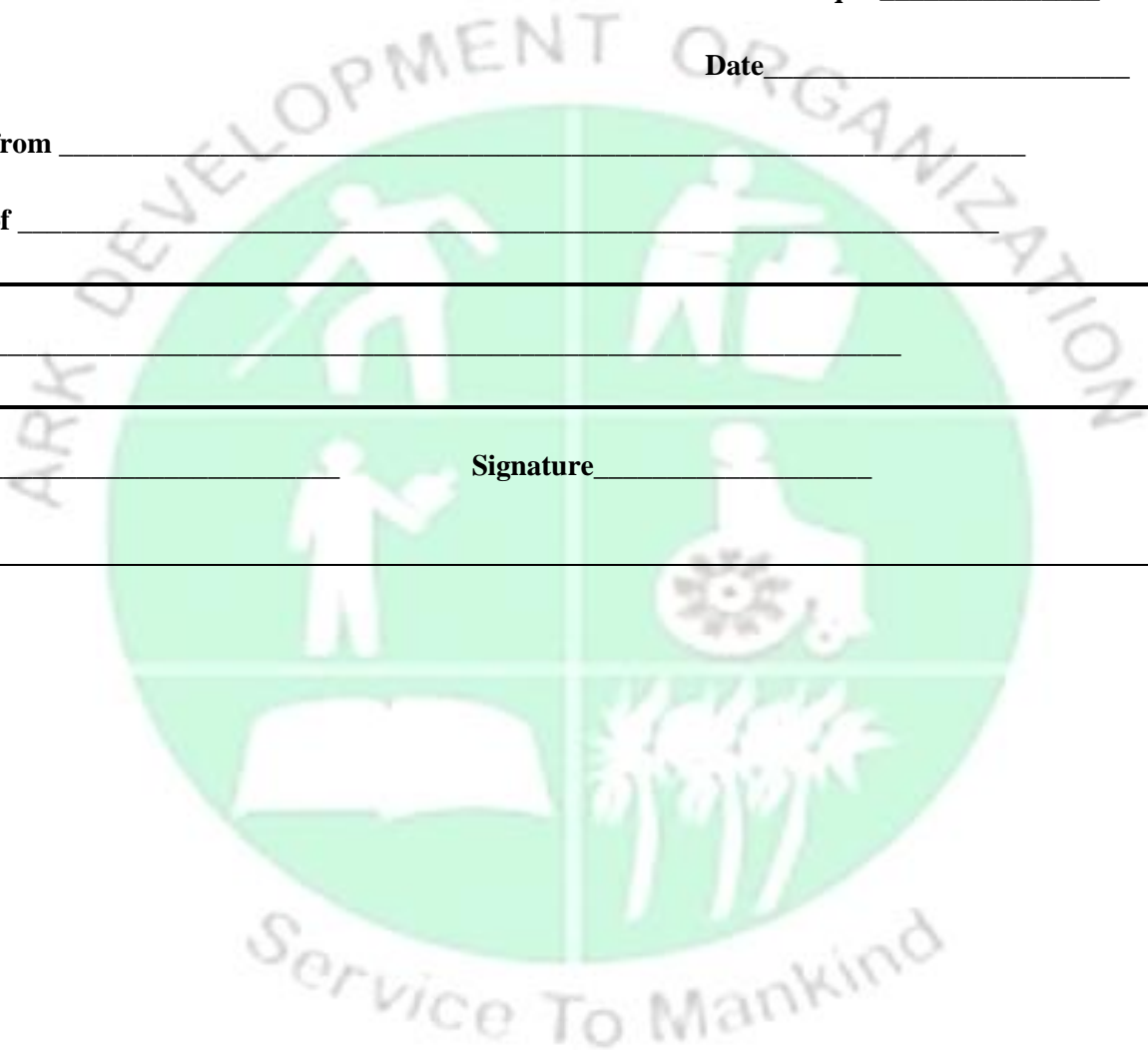
Date _____

Received from _____

The sum of _____

Being _____

GHC _____ Signature _____



APPENDIX II: CHEQUE PAYMENT VOUCHER

| ARK DEVELOPMENT ORGANIZATION | | | |
|---|-----------------------|--|---------------|
| PAYMENT VOUCHER | | | |
| SOURCE OF FUNDS: | | PV NUMBER: | |
| PROJECT: | | DR: | |
| DATE | CODE | DETAILED/DESCRIPTION OF SERVICE OR ITEM | AMOUNT |
| | | payment for: | GHC |
| | | | |
| PASSED FOR PAYMENT GHC | | | |
| | CHEQUE NUMBER: | CONTRIBUTIONS: | |
| | | DONOR | |
| FINANCE OFFICER | | LOCAL | |
| AMOUNT IN WORDS: | | | |
| I CERTIFY THAT THE ABOVE AMOUNT IS CORRECT, AND INCURRED UNDER AUTHORITY AND THAT THE RATE /PRICE IS/ARE CORRECT ACCORDING TO REGULATIONS CONTRACT, FREE AND REASONABLE. | | | |
| | | | |
| AUTHORIZED BY | | | |
| | | | |
| RECEIVER: | | | |
| RECEIVED THIS DAY OF 20 IN THE REDEMPTION OF INVESTMENT, THE | | | |
| SUM OF (AMOUNT IN WORDS) | | | |
| | | | |
| NAME OF RECEIVER..... | | SIGNATURE OF RECEIPIENT..... | |
| DATE..... | | | |
| WITNESS TO MARKS AND PAYMENT | | | |

APPENDIX IV: FIXED ASSETS REGISTER

**ARK DEVELOPMENT ORGANIZATION
FIXED ASSETS REGISTER**

| Date | Supplier | Description | Cost | Location | User | Identification Number | Serial Number |
|------|----------|-------------|------|----------|------|-----------------------|---------------|
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

APPENDIX IV: INVOICE

**ARK DEVELOPMENT ORGANIZATION
INVOICE**

Invoice Number: _____ Date: _____

Invoice to: _____

Attention of: _____

INVOICE DETAILS

| Description | Unit Cost | Total Cost |
|-------------|-----------|--------------|
| | | Total |

Submitted by (Name): _____

Signature: _____

APPENDIX VI: EXPENDITURE/FLOAT REQUEST FORM

ARK DEVELOPMENT ORGANIZATION

EXPENDITURE REQUEST FORM

(This form serves the same purpose as a MEMO)

| | | | |
|--|---------|-----------|----------------------------|
| Name : | | Date: | |
| Position: | | Sign: | |
| Please approve the payment of a working float of (Amount in words and figures) | | | |
| Purpose: | | | |
| I understand that I have to use the float for the above stated purpose and that I have to account for the total sum of the float as soon as the job is finished and within XXX days after the end of the activity. If I fail to account for the amount taken any outstanding balances shall be recovered from my salary. | | | |
| Requester | | | |
| Name : | | Signature | Position |
| Approver (By a senior person preferably Head of Organisation. Should approve detailed budget as well) | | | |
| Name : | | Signature | Position |
| Checked by (Finance): | | Date: | |
| Assignment | Starts: | Ends: | |
| Please see budget detailed below / attached for approval | | | |
| Codes | | | Enter Activity Budget info |
| Result: | | | Approved Budget |
| Output Statement | | | Amount spent |
| Activity | | | Balance |
| Description of Inputs | Qty/No | Frequency | Unit cost |
| | | | |
| | | | |
| TOTALS | | | |

APPENDIX VII: PURCHASE REQUISITION

| ARK DEVELOPMENT ORGANIZATION | | | |
|---|--------|------------------|--------------|
| Awo Yaa Amankwah I Street, Near Star Photos, Nsawam-E/R, EG-039-8230 0244-101915, 0543-911895 arkdevelopmento@gmail.com / arkdevelopmentorganization388@gmail.com | | | |
| PURCHASE REQUISITION | | | |
| PR No: | | PR Date: | |
| Purchasing Department Please purchase the following items: | | | |
| Quantity | Number | Description | Amount (GHC) |
| | | | |
| Purpose or Use: | | | |
| <i>For Programmes Department</i> | | <i>Approved:</i> | |
| <i>Date:</i> | | | |

Service To Mankind

APPENDIX VIII: PROCUREMENT BID ANALYSIS TEMPLATE

| | | | | | | | | | |
|---|-------------------|-------|----------------|--------------------|----------------|-------|-------------------|-------|--|
| Date of Analysis | | | | | | | | | |
| Project Period | | | | | | | | | |
| Partner Name | | | | | | | | | |
| Project Name | | | | | | | | | |
| Description/Specification and requirement of purchases/services/consultancy etc | | | | | | | | | |
| Anticipated cost/budget | | | | | | | | | |
| Date goods/services required | | | | | | | | | |
| Procurement Type/Method | | | | | | | | | |
| Description of procurement process followed (including how invoices were sourced or received) | | | | | | | | | |
| OVERVIEW OF BIDS/QUOTES/INVOICES/PROPOSALS RECEIVED | | | | | | | | | |
| Number of bids/invoices/proposals received | | | | | | | | | |
| Number of bids/invoices/proposals fully met requirements | | | | | | | | | |
| If less than 3 bids received, explain reasons | | | | | | | | | |
| If sole sourcing, provide Justification | | | | | | | | | |
| <p>Note: Conditions for sole sourcing: 1 Only One supplier exist 2 One single supplier can fulfill requirements</p> <p>A "sole source" procurement can be defined as any contract entered into without a competitive process, based on a justification that only one known source exists or that only one single supplier can fulfill the requirements.</p> | | | | | | | | | |
| SUMMARY OF TOP 3 BIDS/INVOICES/PROPOSALS RECEIVED | | | | | | | | | |
| Bid details | Bidder/Supplier 1 | | | Bidder /Supplier 2 | | | Bidder Supplier 3 | | |
| Supplier name | | | | | | | | | |
| Date of bid | | | | | | | | | |
| CRITERIA FOR SELECTION (Scores 1- low 2- medium 3- High) | | | | | | | | | |
| | Details of Bid | Score | Details of Bid | Score | Details of Bid | Score | Details of Bid | Score | |
| Total cost/fees/price | | | | | | | | | |
| Estimated delivery date/timescale to complete actions/work | | | | | | | | | |
| Specification/Details of services/methodology Supplier proposes to provide | | | | | | | | | |
| Confirm specification meets requirement | | | | | | | | | |
| Extra service/quality provided | | | | | | | | | |
| Other criteria: please indicate | | | | | | | | | |
| Ranking of bids | | | | | | | | | |
| Comments | | | | | | | | | |
| PREFERRED BID/SUPPLIER/CONSULTANT | | | | | | | | | |
| Summary of reasons for selection of preferred bidder/supplier | | | | | | | | | |
| Note: Attach preferred invoice/proposal as well as the other 2 invoices | | | | | | | | | |
| RECOMMENDATION | | | | | | | | | |
| Finance | Recommendation | | | Program | | | Recommendation | | |
| Name: | | | | Name: | | | | | |
| Role title: | | | | Role title: | | | | | |
| Signature : | | | | Signature : | | | | | |
| APPROVAL BY HEAD OF ORGANISATION IF EXCEEDS €5,000 | | | | | | | | | |
| Name: | | | | REMARKS /COMMENTS | | | | | |
| Position: | | | | | | | | | |
| Signature | | | | | | | | | |
| Date: | | | | | | | | | |



APPENDIX IX: STORES REQUISITION VOUCHER

ARK DEVELOPMENT ORGANIZATION STORES REQUISITION VOUCHER

Requested by _____ Date _____

Designation _____

Approved _____ Date _____

Designation _____ Department-----

| DESCRIPTION | Unit | Stock Code | QUANTITIES | | | VALUES | | Remarks |
|-------------|------|------------|------------|------------|---------------|------------|------------|---------|
| | | | Qty Req. | Qty Issued | Qty to Follow | Unit Price | Qty issued | |
| | | | | | | | | |

Received in Good Order and Condition

Issue Approved by _____ Date _____ Name _____

(Supply Officer)


Signature _____

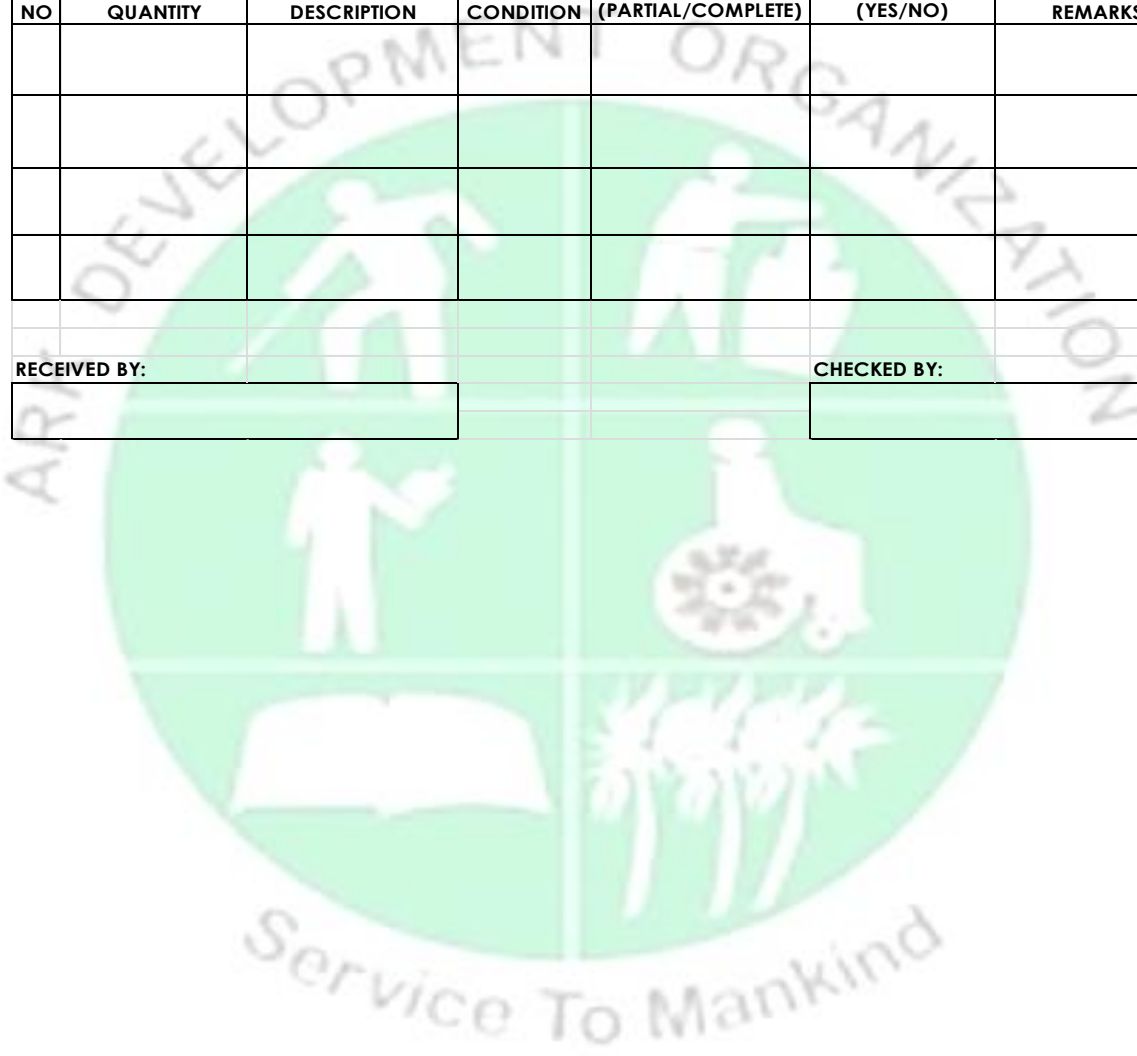
Designation _____

Issued by _____ Date _____ Date _____

Designation _____ Method of Despatch _____

APPENDIX X: SAMPLE GOODS RECEIVED VOUCHER

| <div style="text-align: right;"></div> GOODS RECEIVED NOTE | | | | | | |
|--|----------|-------------|--------------------|--------------------------------|---------------------------------------|---------|
| RECEIVED FROM | | | | | | |
| INVOICE NUMBER | | | | | | |
| DATE | | | | | | |
| NO | QUANTITY | DESCRIPTION | CONDITION | DELIVERY (PARTIAL/COMPLETE) | DOCUMENTATION RECEIVED (YES/NO) | REMARKS |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| RECEIVED BY: | | | CHECKED BY: | | | |
| | | | | | | |



APPENDIX XI: SAMPLE STOCK CARD

ARK DEVELOPMENT ORGANIZATION

Description _____

Item No. _____

Re-order level _____

| Date | Customer/ Supplier | GRV/SRV | Quantity Received | Quantity Issued | Balance | Signature |
|------|-----------------------|---------|----------------------|--------------------|---------|-----------|
| | | | | | | |

APPENDIX XII: SAMPLE LOCAL PURCHASE ORDER

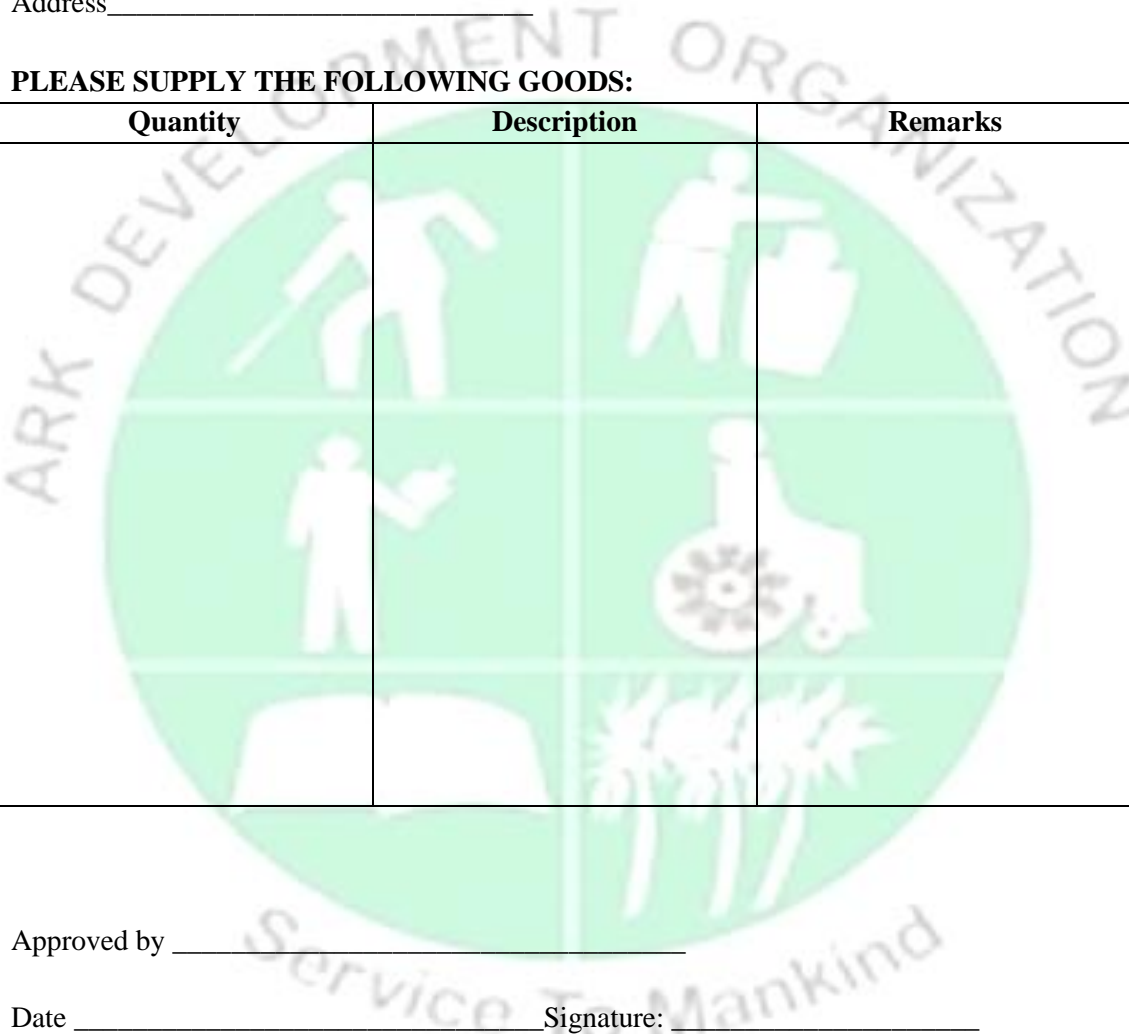
ARK DEVELOPMENT ORGANIZATION LOCAL PURCHASE ORDER

To _____

Address _____

PLEASE SUPPLY THE FOLLOWING GOODS:

| Quantity | Description | Remarks |
|----------|-------------|---------|
| | | |

A large, semi-transparent watermark of the Ark Development Organization logo is centered on the page. The logo is circular and divided into four quadrants. The top-left quadrant shows a person using a shovel. The top-right quadrant shows a person carrying a large bag. The bottom-left quadrant shows a person holding a document. The bottom-right quadrant shows a person holding a gear. The text 'ARK DEVELOPMENT ORGANIZATION' is written around the top half of the circle, and 'Service To Mankind' is written around the bottom half.

Approved by _____

Date _____ Signature: _____