

ANTI-CORRUPTION/CONFLICT OF INTEREST POLICY FOR THE COMMUNITY OUTREACH FOR DEVELOPMENT AND WELFARE ADVOCACY (CODWA)

Article 1 – Scope of application

- i. This policy applies to all staff, and governance members of the Community Outreach for Development and Welfare Advocacy, otherwise referred as CODWA; including but not limited to, board members, volunteers; and partners as the case may be.
- ii. The provisions of this policy also applies to any person employed by a body that carries out missions for CODWA like consultants, suppliers, sub-grantees, beneficiaries, implementing partners; depending on specific clauses and grant agreement and conditions.
- iii. Those described under this article 1 may simply be referred to as “ CODWA partners.”

Article 2 – Definitions

- i. Corruption: Under the terms of this policy, “corruption” is a dishonest conduct that comprises of seeking, soliciting, accepting or receiving, encouraging or aiding directly or indirectly – all unjustified payment, gift or benefit for having undertaken, and/or, abstained from professional obligations.
- ii. Corruption could be “Bribes”: payments to all persons to favour self or any party, and failure to perform acts within their function in accordance to CODWA’s internal rules; government extant laws, and NGO practices.
- iii. “Fraud, Money laundering and Terrorism”: falsification of data, reports, invoices, actions in conflict with Nigeria’s Special Control Unit on Money Laundering (SCUML); local and international terrorism, etc.

Article 3 Human Dignity

- i. Respect for human dignity, irrespective of gender, age, religion, class or other variables are pre-requisites for associating with CODWA in order to fulfil the aims and objectives in her Constitution. All staff and entities as referred in Article 1, should lead by example, and reflect the interests and mission of the CODWA in good faith; with honesty, integrity, due diligence and reasonable competence in a way that preserves and advances public confidence in their reliability and the honour of CODWA for all time.

- ii. CODWA PARTNERS should, at all times, epitomize respect and confidence in their relationship with people and other nature species, either within or outside the organization; and during activities and other assignments.

Article 4 – Compliance

1. This policy is published under the authority of CODWA management, as well as the other bodies/entities referred to in Article 1 of this procedure, are required to conduct themselves in accordance with this policy and must therefore be aware of and have understood its provisions and any changes. They should seek the advice of a competent person, notably their line manager when they are uncertain of how to proceed,.
2. CODWA staff, as well as the other entities referred to in Article 1 of this policy, who are responsible to negotiate the terms and conditions of employment of any CODWA staff/volunteer, must ensure that the potential employee(s) or partner as the case may be is aware of and commits to the full respect of this policy.
3. It is the responsibility of CODWA staff with managerial responsibilities, as well as the other entities referred to in Article 1 of this policy, to ensure that staff under their supervision comply with this policy; and to take or recommend appropriate disciplinary measures as sanction against any violations of its provisions.
4. This policy shall form part of the working conditions of CODWA staff in carrying out its mission and the other entities referred to in Article 1 of this policy from the moment they certify that they have read it.
5. CODWA will review the provisions of this policy every four (4) years.

ALL CODWA staff and partners shall discharge their duties in compliance with applicable national and state laws and regulations, CODWA Constitution, this policy; and other CODWA policies and Objectives.

5. Professionalism

CODWA staff should perform his/her assigned responsibilities in a professional and timely manner; and should use his or her best efforts to regularly participate in professional development activities.

6. Discrimination

CODWA staff and partners shall not engage in or facilitate any discriminatory or harassing behaviour directed towards anyone whom they come in contact with during the discharge of their duties.

7. Confidentiality

CODWA staff and partners shall not use whichever information that is provided in his/her role which is not already in the public domain in any manner other than in furtherance of his/her duties. CODWA staff and partners continue to be bound by this obligation for two years after termination/expiration of their mandate.

Relationship with Donors

1. The directors, management, staff, volunteers and partners of CODWA shall not exploit any relationship with a donor or prospective donor for personal benefit or the benefit of any relative, friends, associates, colleagues, and so forth.
2. Privileged or confidential information regarding the donor or donation shall not be disclosed to unauthorized parties.
3. Donors' privacy shall be respected and CODWA shall safeguard any confidential information regarding the donor or the gift. Donors have the opportunity to remain anonymous, and to not have their names added to any lists that are sold, rented or given to others, unless the donor has had an opportunity to approve such lists or have their names remove.
4. CODWA shall relate with donors in compliance with local and international laws and protocols on money laundering and antiterrorism.
5. CODWA has ZERO tolerance for **Unethical Solicitations**. Our staff and partners as described in *article* /shall not use pressure, coercion, undue influence or other unethical means in their solicitations.

8. Expenditure of CODWA Resources and use of CODWA Property

1. CODWA staff and partners shall respect the principle of value---for---money and be responsible in the use funds and resources dedicated to work and activities as the case may be.
2. CODWA staff, management, Board members and partners shall only bill at actual cost travel, operational or other costs related to the fulfilment of duty and responsibilities.

9. Conflict of interest and abuse of position

CODWA staff and partners shall at all-time act in the best interest of the organization, donors and any partners with which CODWA have entered agreement; and not for interests such as personal and private benefits or financial enrichment.

For the purpose of this policy, a conflict of interest is a situation or circumstance in which interests of CODWA's staff or partner influences or may influence the objective and unprejudiced performance of their official duties. In this respect, private interests include any advantage for themselves, their families or personal acquaintances. CODWA staff or partner finding themselves in such situations must excuse themselves and inform CODWA's management of such interest.

The follow guidelines shall apply for all staff and partners:

- i. Self-interest or any third-party interest shall not be placed above that of CODWA, its donor or as the case may be; while the receipt of incidental personal or third-party benefits may necessarily flow from CODWA's related activities, such benefit must be merely incidental to the primary benefit to CODWA and its purposes.

Any per diems set, paid or obtained should be based on reasonable actual costs and good international practice.

- ii. Staff and partners shall refrain from overstepping the conferred powers when performing their duties. They shall not represent to third parties that their authority as staff or partner extends any further than that which it actually covers.
- iii. Do not engage in any personal activities, internally or externally, that could, directly or indirectly, materially or financially; adversely affect CODWA's image and objectives.

10. Gifts, trips and entertainment

CODWA staff or partner shall not solicit or accept gifts, gratuities, free trips, honoraria, personal property, or any other item of value from any person or entity that are intended to be, or that can reasonably be perceived to be a direct or indirect inducement to provide special treatment or services to such donor/partner or any other entity with regards to matters relating to CODWA.

11. Implementation

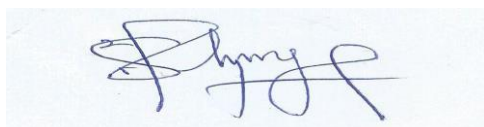
CODWA management and delegated officers or sub-committee as the case may be are responsible for making interpreting and/or making staff/partners familiar with this Code of Conduct and for providing advice and, if required, provide training on the interpretation and implementation thereof. Annual assessment and confirmation that staff and partners are familiar with the Code; and report on its implementation to the management through the Executive Director of CODWA.

12. Reporting

Any staff or partner with a concern(s) related to the interpretation, implementation or potential violation of this Code of Conduct shall bring such issues to the attention of the management through the Executive Director. Where matters are brought to the attention of the management, the management will consider the circumstances and consider whether action is necessary in accordance with this policy and objectives. Where the concerns are above the management or it involves the management body; such could be directed to the Board of Trustees through the Chairman; and copying the Executive Director.

Adopted and Ratified

Signed:

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Date: August 5th, 2019

PROCUREMENT AND TRAVEL POLICY FOR THE COMMUNITY OUTREACH FOR DEVELOPMENT AND WELFARE ADVOCACY (CODWA)

Background

This section outlines the policies and procedures for the following areas in Community Outreach for Development and Welfare Advocacy's procurement practices:

- Obtaining bids
- Issuance and monitoring of purchase/supply request
- Processing receipts of goods and merchandise
- Exemption from sales tax for purchase of goods for Community Outreach for Development and Welfare Advocacy's internal use and services

Key Policies

- A supply request form is to be prepared for all purchases
- At least two written bids must be obtained for procurement of office equipment furniture and other supplies
- The receipt of goods must be signed for and received by someone who is independent of both the ordering and payment process
- A cheque requisition should be raised for the payment of purchases made on behalf of the organisation that exceeds N10, 000.
- CODWA will present a request for exemption from sales, withholding and VAT taxes on all qualifying transactions

Procedures to Implement Policies

Procurement Practices

1. All purchases except professional services and utilities should be obtained via a supply request form.
2. Supply requisitions must be duly:
 - a. Endorsed by a line manager
 - b. Approved by a line manager when the requisition is less than N15, 000 and it pertains to his/her unit. Such authorisation will be guided by project and or general administration budget for the year Approved by the Executive Director when the requisition project is related and in excess of N15, 000
 - c. Endorsed by the finance and Admin when the requisition is non- project and in excess of N15, 000
 - d. Approved by the Executive Director when the requisition is in excess of N15, 000

3. All payment authorisations will be guided by project and or general administration budget for the year. Hence reference should be made to funding source approvals, which should be verified by the administrative officer. For Items above N15, 000, the supervisor/ line manager will obtain approval from the Executive Director and then relay the request to the appropriate administrative staff
4. Procurement selection will give consideration to all relevant factors (i.e. quality, service, cost etc). Selection will **not** be based solely on cost
5. Professional services will be monitored via contract terms as contained in proposal documents or contract agreement details
6. For technical purchases the request will be routed to the head of IT who will attach a written advice to the request considering issues like appropriateness of purchase, timing, product specification and type

Bidding Required

1. The Administrative officer/ IT officer as the case may apply will be required to present two – three bids or a summary of the bids showing vendor name, date, cost and any other relevant facts in a memo format with all necessary supporting documentation- invoices, quotations etc for the Executive Director to enable them make an informed decision in the selection process

Documentation

1. Upon approval the original invoice and the bid summary sheet and the supply request showing the account codes of the person requesting should be forwarded by the administrative officer to Accounts for payment and filing
2. In the case of office supply reorder, the administrative officer is expected to show proof of use by drawing up a summary of requisitions by various units and the quantity consumed as supporting documentation following any new requisitions for office supplies
3. a quarterly reconciliation for all financial transactions for utility, office supplies and repairs and maintenance should be prepared for each category of expense using the utility reconciliation register- see annexure for copy of the register

Purchase Requests and the Issuance and Monitoring of Purchase/Supply Request Orders

1. A supply request form is to be initiated by the individual requesting the purchase, and should be approved by the supervisor of the one requesting who would have knowledge of the programmatic or functional impact of this purchase request. The completed supply request form accompanied with the advice (for technical purchases only) and any other bidding document is forwarded to the finance and Admin manager who verifies that the funds are available in the budget and then forwards it to the Executive Director for approval. The Admin/procurement officer will then place an order to the vendor
2. The request form will also be used as a control document for tracking the use of office supplies. Consequently, every staff requesting for an office supply will be expected to complete this form, while the administrative/procurement staff will file copies of completed forms for every request made
3. The Administrative/procurement officer completes the supply request order in accordance with the instructions on the purchase request, and does the following:

- a. Seeks the approval of the Finance and Admin and Executive Director
 - b. Places order with vendor by sending by fax or e-mail or requesting the vendor to pick up a copy of the request order
 - c. Sends copies of the order, the supply request form to accounts to be treated as accounts payable, while a copy is filed in the administration/purchasing unit. The copies sent to accounts will be used as supporting documentation to the cheque requisition
4. A completed supply request order will contain the following:
- a. Name and address of vendor
 - b. Date when the order was placed
 - c. Date the goods are to be delivered or service performed
 - d. Each item listed separately with description and specification
 - e. Specific quantity
 - f. Unit price
 - g. Signature of authorised buyer, supervisor and Executive Director

Receipts of Goods and Merchandise

1. The receipt of goods must be signed for and received by someone who is independent of both the ordering and payment process. The person could be the (store unit) or the person who originated the request (that is only when the person is not the administrative staff or accounts personnel)
2. The individual who signs for and receives goods also does the following:
 - a. Verifies that each item has been received based on the order
 - b. Compares goods received with supply request order
 - c. Notes any discrepancies with quantity and price
 - d. Signs a purchase verification form and forwards it alongside with the invoices to accounts for payment
3. Admin/procurement will send a copy of a goods receipt form to the individual who initiated the request
4. The signed copy is maintained in the assets file for record keeping and updating the fixed assets register

Travel and Employee Business Expense

Background

Community Outreach for Development and Welfare Advocacy appreciates the efforts of those who travel on CODWA's business. Travellers should be comfortable while travelling, understand all travel related policies, and obtain reimbursement quickly. At the same time, it is necessary to keep trip costs within reasonable limits and to follow consistent reimbursement procedures.

Above all, safety of our staff, consultants, contractors and volunteers are paramount to us.

This policy is intended to:

- Ensure clear and consistent understanding of policies and procedures
- Ensure compliance with funder’s expectations and standards that are necessary for proper recording and reporting of financial transactions
- Provide guidelines that simplify travel arrangements and enable CODWA to better manage its administrative funds and project budgets efficiently

This section outlines the policies and procedures for handling travel and employee business expenses:

1. Submission of request for authorisation of travel
2. Basis of reimbursement for mileage and other related expenses
3. Processing of employee expenses report

Key Policies

- Each employee required to travel in the performance of his or her official duties and entitled to reimbursement for expenses incurred shall have authorization before embarking on trip
- A request for authorisation of travel must be completed, in the requisition form and be submitted to the Executive Director one week (except for emergencies which must be affirmed as so by the Executive Director before the travel date
- CODWA will reimburse staff for mileage based on agreed mileage rates in case of travel by road. While air travels will be reimbursed on the provision of used ticket covering fares for the designated travel route(s)
- Receipts evidence for expenses will be required for all advances given
- Cheque requisitions will be used to fund travel advances
- All expense reports are to be reviewed by the Finance and Admin manager
- CODWA will pay staff per diem for the duration of the trip

Procedure to Implementing the Policies

Business travel expenses will be paid by Community Outreach for Development and Welfare Advocacy if they are reasonable, appropriately documented, properly authorized, and within the guidelines of this policy. Individuals who incur business travel expenses should neither gain nor lose personal funds as a result of their travel

Authorization of travel

1. Using a standard requisition form the staff should prepare a request for travel requiring overnight stay and discusses his/her request along with proposed travel budget with the

line manager first for consideration, who vets the request for relevance, consistency with planned actions and prudence. The line manager then minutes his/her approval or any comment on the request. The employee then forwards the request to the **Executive Director who has the final approval for all business travels, no later than one week before the travel date**. Where the amount exceeds N50, 000 the employee making the request completes a cheque requisition covering the sum requested in advance of the trip and submits it to accounts officer, who then completes the necessary accounting information and forward it to the Finance and Admin manager to verify. The requisition is batched with other requisitions and forwarded to the **Executive Director for final approval**.

2. The request should contain the following information:
 - The name and title of the employee and or persons travelling
 - The project code/Unit code
 - The destination
 - The duration
 - The purpose
 - The estimated cost for:
 - a. Transportation (taxi, airfare etc)
 - b. Hotel accommodation (where applicable)
 - c. Meals (where applicable)
 - d. Workshop facilitation cost (where applicable)
 - e. Registration fee (for paid conference, seminar and training, where applicable)
 - The approval of the Executive Director
3. The requisition for authorisation should also be accompanied with a cheque requisition form summarising all the necessary details contained therein

The Executive Council must approve all foreign trips while narrative report must be prepared for all trips.

Non-travel Project Expense

This class of business expense is also referred to as general requisitions. The following process will be undertaken in making requisitions:

1. The individual writes a requisition for specific item or items using the general requisition form. In preparing the request the following information should be provided:
 - a. The name of person making the request
 - b. The purpose
 - c. Timeline for the request to be granted
 - d. Estimate of the costs
 - e. Supporting documentation such as programme budget and work plan will be required
2. In the case where the person requesting has a line manager as a supervisor, the request must be endorsed by the line manager and approved by the Executive Director. Where the request is in less than N5, 000 the line simply approves the payment on behalf of his/her subordinate. Payment will be made through petty cash
3. All non- travel project expense in excess of N5, 000 will be processed through a cheque requisition which will be accompanied by the formal request addressed to the head of

Finance and Admin with copies to the line manager/project file and Executive Director. The request is sent to the head of Finance and Admin for verification of the cheque requisition. The Finance and Admin head forwards the cheque requisition to the Executive Director for final approval, when expense is in excess of N5, 000.

4. While completing the cheque requisition form, the individual initiating the request may elect to fill the name of any other person within the organisation to assist to obtain cash from the bank.

Business Phone Calls

Travelers will be reimbursed for business phone calls:

- That are reasonable and necessary for conducting business,
- When the hotel bill with the itemized calls is attached to the Expense Report, or
- When an original phone bill is attached
- The expense is authorized by the senior programme manager

Expense Reporting: retirement and reimbursements

CODWA's expense policy must promote good business practice and ensure that external compliance requirements are satisfied. Consistent with these goals:

- Retirements of advances and requests for reimbursement should be concluded within 48hours after the completion of a project and 24 hours for non-project expenses. Extended business trips spanning one or more week may be processed outside of the 48hours deadline
- An employee may have only one cash advance outstanding at any given time
- Claims not backed by receipts will not be entertained
- Staff will be provided with taxi receipts to facilitate receipting for local travel expense
- The Finance and Administration unit will return any expense retirement and reimbursement that does not provide the following information:
 - a. Who incurred the expense
 - b. What the expense entails
 - c. Why it is a CODWA's expense- the purpose
 - d. When it occurred (dates and receipts)
- Failure to retire the advances within stipulated time will lead to a deduction of the said sum from the defaulting staff's next pay cheque
- Expenses must have a valid business connection or purpose
- Expenses must be adequately substantiated

Responsibility of the Approver

1. Because they are more familiar with expenses incurred on behalf of their units or the department(s) reporting to them than the Finance and Admin staff, approvers have primary responsibility for ensuring compliance with this policy. The approver must verify that expenses and expense reports meet the following criteria:
 - The travel expense was incurred while conducting CODWA's business
 - When it occurred-dates and receipts attached
 - The information contained on the expense report and in the attached documentation is accurate and in accordance with this policy
 - The travel expense meets applicable sponsor guidelines

- The expenditure is charged to the proper account(s)

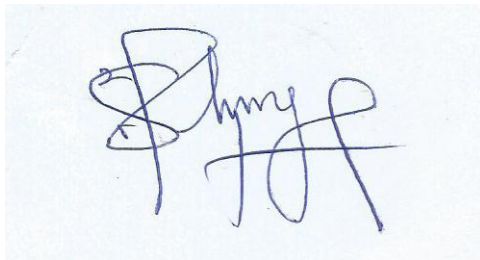
Non-reimbursable Expense

Note:

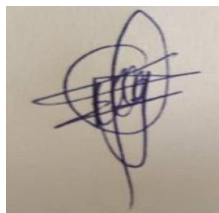
- **Per Diem will not be paid when staff is staying with family and friends.**
- **These policies are applicable to CODWA staff, consultants, contractors, volunteers and all that we work with.**

ADOPTION

The Board of Trustees and Executive Council of **CODWA** adopts this Administrative and Financial/Fixed Asset Policy Guideline this day of 5th August, 2019. It shall be in operation this date.



Sign/date
Executive Director, August 5th, 2019



Olalekan Omowumi
Ag. Chairman, BOT, August 5th, 2019

THE COMMUNITY OUTREACH FOR DEVELOPMENT AND WELFARE ADVOCACY (CODWA) CHILD PROTECTION POLICY

1.0 Introduction

Safeguarding the safety and well-being of children, together with prevention of child abuse or mistreatment, is a supreme aim of CODWA. This procedure provides guidance on how to identify, recognize, and respond to concerns about the welfare of a child, including possible abuse or neglect; and proactively prevent occurrence.

1.1. The process for responding to a concern about a child is attached as Appendix A.

1.2 The interests of the child is a paramount consideration when any action is taken in response to suspected abuse or neglect. This organisation commits to support the statutory Ministries, Department and Agencies (MDAs), like the Ministry of youths and social welfare, the Nigerian Police Service, and other relevant legal agencies to investigate abuse, neglect and report such cases and concerns appropriately, and according to the procedures in this policy.

1.3 The child Protection Adviser will be responsible for carrying out the responsibilities outlined in this policy. Staff will not assume responsibility beyond the level of their experience and training. Our organisation commits to ensuring staff have access to the information and training they need.

1.4 This policy was authored by CODWA Executive Committee. The Committee is responsible for the maintenance and three yearly review of this policy. A digital copy shall be uploaded on our website when completed at (www.codwa.org). The policy is consistent with State and Federal Ministries of Youth and Social Welfare & Women Affairs and Police guidelines and will be updated when new guidance is issued.

2.0 Purpose, Scope and Principles

This policy applies to anyone working on behalf of CODWA including senior managers and the board of trustees, paid staff, volunteers, sessional workers, agency staff and student interns.

This policy guides and supports our activities to respond appropriately to potential child protection concerns, including suspected abuse or neglect. It is our organization's commitment to protect children from abuse and to recognize the important roles all our staff have in protecting children.

- To protect children and young people who receive [name of group/organisation]'s services from harm. This includes the children of adults who use our services
- To provide staff and volunteers, as well as children and young people and their families, with the overarching principles that guide our approach to child protection.

2.1 This policy provides a framework and expectations to protect children, including (but not limited to) staff behaviors in response to actual or suspected child abuse and neglect. It applies to all CODWA staff, including volunteers and part-time or temporary roles and contractors.

2.2 Also, to guiding staff to make referrals of suspected child abuse and neglect to the statutory agencies.

2.3 We also obligate to exploring opportunities to work with other providers, including other sectors, to develop a network of child protection practice in our community.

3.0 Definition of Child Abuse

This policy defines child abuse as the harming (physically, emotionally, sexually) abuse, neglect, ill-treatment, or denial of any child or young person

3.1 ***Physical abuse*** is any act that may result in physical harm of a child or young person. It can be but is not limited to: bruising, cutting, hitting, beating, biting, burning, and causing abrasions, strangulation, suffocation, and drowning, poisoning and fabricated or induced illness.

3.2 **Emotional abuse** is the persistent emotional maltreatment of a child such as to cause severe and persistent adverse effect on the child's emotional development. This can include a pattern of rejecting, degrading, ignoring, isolating, corrupting, exploiting or terrorizing. It may also include age or developmentally inappropriate expectations being imposed on children. It also includes the seeing or hearing the ill-treatment of others.

3.3 **Sexual abuse** involves forcing or enticing a child or young person to take part in sexual activities as well as non-contact acts such as involving children in the looking at or production of sexual images, sexual activities and sexual behaviours.

3.4 **Neglect** is the persistent failure to meet a child's basic physical and/or psychological needs, causing long term serious harm to the child's health or development. It may also include neglect of a child's basic or emotional needs.

4.0 Roles and Responsibilities of Staff

4.1. It is the responsibility of staff to be observant, have knowledge and awareness of the indicators of neglect, potential or actual abuse and to report any concerns, suspicions or allegations of suspected abuse immediately and ensure that the concern is taken seriously and reported.

4.2. At any time, CODWA will have a substantive Child Protection Adviser and will be functional.

5.0 Training

5.1 All staff will receive child protection training at the appropriate level for their role. This training will be a continuous one to keep abreast of new development in this area.

6.0 Confidentiality and Information Sharing

6.1 We will seek advice from the relevant MDAs and/or the Police before identifying information about an allegation is shared with anyone, other than the designated person.

6.2 When collecting personal information about individuals, it is important to be aware of the requirements of the privacy principles – i.e., the need to collect the information directly from the individual concerned and when

doing so, to be transparent about the purposes for collecting the information and how it will be used; who can see the information; where it is held; what is compulsory/voluntary information; and that people have a right to request access to and correction of their information.

7.0 Child Safe Practice Guidelines

7.1 If any form of physical contact is required ask the person's permission, explain what you are doing and why, to both the child and their parents/caregivers.

7.2 Where possible ask parents/caregivers to be responsible for children or young people in changing rooms. Always ensure that whoever supervises does so in pairs.

7.3 Where there are mixed teams away overnight, teams should always be accompanied by an adult male and female coach or helper.

7.4 If it's necessary to do things of a personal nature for a child, make sure you have another adult accompanying you. Get the consent of the parent/caregiver and if possible the child. Let them know what you are doing and why.

7.5 Avoid situations where you are alone with a child. While acknowledging that occasionally there may be no alternative, for example, where a child falls ill and has to be taken home. However, one-to-one contact must never be allowed to occur on a regular basis.

7.6 Don't allow physically rough or sexually provocative games, or inappropriate talking or touching.

7.7 Ensure that any claims of abuse by a child are taken seriously and that the guide to report suspected or actual abuse included in this policy as an appendix is followed.

7.8 Ensure that the nature and intensity of training and competition does not exceed the capacity of a child's immature growing body and ability.

7.9 Ensure that use of photographic images and video are aligned to relevant privacy policies. 5

7.10 That all people responsible for children and young people at any given time should always remain in an alcohol-free state that they can react appropriately to any situation that might arise.

8.0 Allegations made against members of Staff

8.1 Allegations, suspicions or complaints of abuse against staff, volunteers or representatives of other agencies must be taken seriously and reported to the Child Protection Adviser and/or Executive Director as the case may be who will deal with them immediately, sensitively and expediently within the procedures outlined in this Section.

8.2 It is not the responsibility of the staff to investigate allegations of child abuse.

8.3 If the Police decide to undertake a criminal investigation then the member of staff may be suspended, without prejudice, as a precautionary measure. It is important that no internal investigation is undertaken except where justice is seeing to be perverted by the responsible agencies or body; and no evidence gathered that might prejudice the criminal investigation.

**Ratified by Executive Committee
Executive Director**

Signed:

A handwritten signature in blue ink, appearing to be 'Taiwo Otitolaye', is written over a light blue rectangular background.

Date: August 5th, 2019

**Policy developed by:
TAIWO
OTITOLAYE**

**Date reviewed and
adopted:** August 5th,
2019

ANNEX A

A0. Child Protection Procedures

A1. All concerns of potential, suspected or alleged abuse must be brought to the attention of the Child Protection Adviser.

A2. If a child/young person makes a verbal disclosure to a member of staff it is important that staff take the matter seriously.

A3. Staff are to listen carefully to what the child/young person is saying and are not to interview them or ask too many questions, ask the very basics i.e. Who/when?

A4. Once the basics have been ascertained, no further questions are to be asked. What the member has said is to be documented, this should include time, date and who was present. This information will be passed onto authorities as soon as possible.

A5. Advise Ministry of Youth and Social Welfare or Police promptly when a disclosure is made.

A6. Deciding when and who will inform the parent(s) and/or caregiver will be determined by State Ministry of Youth and Social Welfare and Police in consultation with CODWA Child Protection Adviser.

CODWA

Finance and Accounts

Policies and Procedures Manual

DATE:

VERSION: 1.0

Preamble

The Finance and Accounts Policies and Procedures Manual are to guide all employees on how they can participate in the implementation of management, finance and accounts functions of the organisation. It gives details of how staff can carry out their day to day financial activities in a systematic and consistent manner.

It provides key steps that should be followed in conducting various Finance and Accounts tasks that ranges from Budgeting, Book-keeping to preparation of Financial Statements and Reports. It brings together control mechanisms and procedures that are necessary for proper functioning of Finance and Accounts in CODWA.

Amendments

- Amendments to this manual shall be made only by the Board of Trustees of CODWA.
- Nothing in this manual can overrule or impair any obligation laid on any person by any other law.
- All queries on the interpretation of this manual or any matters not covered herein should be addressed to the Chief Executive Officer.

Circulation and Regulation

The Finance and Accounts, policies and procedures manual shall be distributed to all staff in the organisation. When changes are made, the revised version shall be circulated and the document shall bear a revision number. While the old version will be withdrawn from circulation and stamped obsolete.

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1.0 Introduction

1.1 General Background

This Financial Policies and Procedures Manual comprise methods and measures adopted by CODWA to safeguard its assets, secure the accuracy and reliability of its accounting data and promote operational efficiency.

1.2 Objectives of a Finance Policies and Procedures Manual

This document brings together those policies and procedures that relate to improving internal control structure and the accounting activities. It is aimed at:

- Standardizing the way financial activities in the organisation are carried out in order to ensure consistency.
- Providing guidance to all Finance staff for smooth execution of their duties
- Having in place an adequate system of internal controls that promote a high level of compliance with CODWA's policies and procedures.
- Periodic review of the internal control systems, in order to meet the challenges of growth.
- Implementing and maintaining the system of controls that would enable CODWA carry out its activities in an effective, efficient and orderly manner; to ensure adherence to management policies, safeguard the organization's assets, and secure the accuracy and reliability of its records and reports.

1.3 Enforcement of Finance Policies and Procedures

It is the duty of all heads of sections to take care that these instructions are observed.

All officers concerned with the collection, disbursement and safe custody of CODWA's funds and other properties are required to strictly adhere to the Accounting policies and procedures.

1.4 Financial Laws and Regulations

- The financial operations of CODWA are governed by the existing Laws and Financial Regulations of the Federal Republic of Nigeria.
- CODWA regulations are not static but may be amended from time to time, as approved by the Board of Trustees.

2.0 Financial Responsibilities of Board and Staff

Financial responsibilities refer to the acts of authority assigned to members of the Board of Trustees, management and staff of CODWA. These comprise activity and financial delegations, which bestow authority to take or approve actions on behalf of the organisation.

The detailed responsibilities are shown in the table below:

Position	Business Activity delegations	Financial delegations
Board of Trustees Members	<ul style="list-style-type: none"> • Approves Bankers for the organisation. • Approves signatories to Bank Accounts • Approves organisational budget • Appoints External Auditor 	<ul style="list-style-type: none"> • Approve funding submissions, applications or expressions of interest for projects
Executive Director	<ul style="list-style-type: none"> • Authority to enter into funding or operational contracts with other organizations. • Authorized to approve and sign all cheques and fund transfers on behalf of the organization. • Approves all published materials including website and advertisements • Authorizes and signs all official correspondence 	<ul style="list-style-type: none"> • Approve expenditure is N5,000.00 and above

Accountant	<ul style="list-style-type: none"> • Authorized to co-sign cheques and fund transfers on behalf of the organization with the Executive Director • Manage bank accounts • Evaluate financial and project progress • Prepare all financial reports of the organisation. 	Approves expenditure limit is N1.00 to N5,000.00
Other staff	<ul style="list-style-type: none"> • Provide information for budget 	

2.1 Funding & Grants

In relation to funding and/or grant submissions, the ED approves applications or expressions of interest for projects of up to ₦50million. Any project funding that is above ₦50million shall be approved by the Board of Trustee before application for fundings. In situations where time constraints do not allow this, the ED shall consult with the Board Chairman and Secretary before application for such funding.

2.2 The Board of Trustees Role on Finance & Audit

The Board of Trustee is responsible for approving significant financial planning, management and reporting matters of CODWA.

In financial operation of the organisation, the Board of Trustees approves:

- i. Annual operating and capital budget
- ii. Annual audited financial statements
- iii. Policies related to financial management.

In auditing of the organisation, the Board of Trustees:

- i. Select and approve External auditor for the organization
- ii. Oversee the coordination of the external auditor
- iii. Review the external auditor's report and Letter of Management
- iv. Monitors and assess the external audit effectiveness.
- v. Reviews the internal control issues and other matters that may arise periodically.

2.3 The Role of staff on Finance & Audit

It is the obligation of any officer having financial responsibilities in connection with his/her duties to:

- a) Fully take care and observe all Financial Regulations, accounting instructions, and Board of Trustee/Management decisions and circulars.
- b) Promptly account for funds under the proper headings of the Budget and accounts for all monies collected.
- c) Ensure that proper provision is made for the safe-keeping of CODWA money, official receipts, requisitions, cheque books, and all other accountable documents, and assets
- d) Ensure that no payment is made without proper authorization by designated person(s).
- e) Conduct a daily check of all cash in safe to verify that the physical cash agrees with the balances in the records.
- f) Promptly refund any deficiency in cash and report all losses in writing to the Accountant.
- g) Report to the Accountant any apparent defect in the system of revenue collection or any apparent waste or extravagance in expenditure which comes to his/her notice.
- h) Produce when required all cash, assets, securities, books of account, vouchers, or other documents in his/her charge for inspection by authorised persons.
- i) Reply promptly and fully to all financial and other queries raised by management.

2.4 Pecuniary Responsibility of Officers

It is the policy of CODWA that all officers bear personal pecuniary responsibility for the performance of their financial duties and custody of all CODWA's funds and assets received by them or under their authority, and for any inaccuracies in accounts rendered by them.

No officer should be relieved from any portion of his/her responsibilities if he/she delegates to his/her subordinates the performance of duties which he should have performed himself.

The Executive Director may **surcharge** any CODWA employee responsible for:

- a) The loss, damage or destruction of CODWA's property due to carelessness.
- b) The wilful failure to collect monies due to the CODWA.
- c) The unauthorised payment of monies belonging to CODWA to third parties.

2.5 Internal Audit

The ED is responsible for regular checks and/or test checks of the financial operations of CODWA.

The responsibility of the Accountant does not absolve any officer from his/her responsibility.

The Accountant may recommend system/procedural changes to management but has no authority to direct management/subordinate staff to carry out such changes.

3.0 Budgeting

A budget is a financial plan that sets forth the resources necessary to meet a set of goals for a certain period of time.

3.1 Budget preparation and control

The Accountant coordinates the preparation of the overall budget for the organisation for the calendar year. CODWA's financial year covers from January to December. Once prepared, ED/CEO approves the Budget or presents to the Board of Trustees (BoT) for approval where it surpasses his threshold.

3.2 Methods of Budgeting

It is the policy of CODWA to apply Zero-Base Budgeting in programming that has no prior resource activities but adopts Incremental Budgeting System where it involves on-going program and project plans that exceeds one year.

3.3 Basis of Preparing Budgets

CODWA annual budgets comprise three components –income, overhead cost and program cost. Costs are based on actual cost rates corrected for inflation or deflation. It is the responsibility of the Accountant to include reader guides, budgets brief, and graphs if necessary to communicate these policies and priorities effectively.

3.4 Budget execution

It is the policy of CODWA that all spending must be within the budget limits. It can only be exceeded after ED/CEO reviews and approval.

3.5 Monitoring the budget

The responsibility for monitoring the performance of the budget shall rest with the Accountant. The process starts immediately after the budget is approved.

3.6 Financing Budget through Borrowing

CODWA does not borrow funds to execute project but where it becomes absolutely necessary, the ED must elaborately justify the purpose and repayment plan in writing to the Board of Trustees for deliberation and approval.

4.0 General Financial Transactions

4.1 Basis of Accounting

CODWA shall maintain and report financial data using the Generally Accepted Accounting Principles (GAAP) Basis, International Accounting Standards (IAS) and International Financial Reporting Standards (IFRS).

The following concepts are applied in CODWA's record keeping:

Accruals concept: Expenditure and revenue are recognised as soon as they occur.

Matching Concept: Costs related to a period are expensed as incurred and matched against related revenue in the appropriate period.

Historical Cost Concept: Assets and liabilities are accounted for and reported on the basis of the price they were acquired.

Going Concern Concept: It believed that CODWA shall continue to exist, have long life span and outlives the founders.

4.2 Record Keeping:

The following records shall be maintained in CODWA

- a) Cash records
- b) Cheque receipt register
- c) Cheque disbursement register)
- d) journal
- e) General Ledger
- f) Advance and imprest records
- g) Bank account records
- h) Personnel records
- i) Purchases Ledger

4.3 Entry and Error Correction

All official accounting entries must be made in permanent ink or printed.

On no circumstances may erasures of any nature be made in accounting returns and books. Correcting fluid may not in any circumstances be used to delete or amend items in the accounting records. All alterations must be made by striking out incorrect figures in ink and writing the correct figures above them; the alterations must be initialled by the responsible officer.

4.4 Revenue Management

4.4.1 Collection of Revenue

The Executive Director, being the Chief accounting officer is directly responsible for the collection of all CODWA's revenue. He may delegate this function to any officer he deems capable and responsible to carry out the function.

4.4.2 Composition of Revenue

The revenue shall consist of:

- a) Grants from Donors.
- b) Proceeds from the sales of Journals, magazine and research materials.
- c) Proceed from services (training and researches) to other organizations.
- d) Proceeds from the sales of CODWA's assets.
- e) Proceeds from other Donations, subscriptions and dues.

4.4.3 Accounting for Revenues

It is the duty of all persons responsible for the collection of Revenue for the sales of Journals, magazines and research materials to collect and fully account for in the appropriate accounting records. All Revenue from the sales of these materials shall be paid into the CODWA's bank accounts by the responsible officer and submit lodgement teller/slips to Accountant for recording and documentation.

4.4.4 Receipts

It is the policy of the organization to issue a printed official receipt to every person or organization paying money to CODWA.

The receipt shall be filled in duplicate where the original is given to the payer; the second copy is used as support for the accounting entry and postings into the general ledger while the third copy is retained in the booklet for auditing.

Alterations to Official Receipts

- a) No material alterations are allowed on a receipt.
- b) If for any reason a receipt is wrongly prepared it should be cancelled and a fresh receipt made out.
- c) All copies of the cancelled receipts should be left in the book and endorsed “CANCELLED” for audit purposes.

Spoilt Official Receipts

- a) On no account may a receipt be destroyed.
- b) Spoilt receipts must be cancelled and left in the receipt book.

Destruction of Used Official Receipt Books

All used receipt booklets are kept safely until disposals are approved by the ED.

4.4.5 Loss by Negligence

Should any sales fund be lost, the responsible officer should report in writing to Executive Director through the Accountant. If it is established that the loss was occasioned by reason of the neglect, the officer concerned may be surcharged with the amount of the loss.

4.4.6 Write-off of Revenue

All possible measures necessary are to be taken in recovering amounts due to CODWA.

Any revenue deemed to be uncollectable must be reported by the responsible Officer to the Accountant, who should verify it and report to the Executive Director. Any recommendations for write-off must be supported by full details of the debt, and the reasons for its being irrecoverable.

No receivables can be deleted from the books until the authorization of the Board of Trustee.

4.5 Controls on expenditure

4.5.1 Bank mandates and cheque signatories

The ED and the Accountant are signatories are required for all cheques and electronic fund transfers. A Program Officer shall be a third signatory to CODWA's Bank Accounts.

The mandate of the bank accounts shall be two signatories in all drawings with the threshold stated below:

- ED (Signatory – A) plus any other (B or C) signatory has no limited amount they can sign from the bank, either by cheque or transfer.
- In the absence of the ED, Signatory – B (Accountant) plus Signatory – C can only sign cheques with the value of not more than N200,000.00 (Two hundred thousand Naira) or its equivalent in domiciliary accounts.

4.5.2 Maintenance of Bank Accounts

The Book Keeper is responsible for ensuring that documentation accompanying a cheque is correct and approved by the ED/CEO or the Accountant.

At the end of every calendar month, the Book Keeper obtain the organisation's bank statements from the bank and scrutinized for any direct entries, debits and credits that do not appear in both the bank statement and the General Ledger.

The direct entries for which details have been obtained are posted to the general ledger and a bank reconciliation statement prepared based on the updated cashbook balance.

4.5.3 Use of Bank Accounts

It is the policy of CODWA to use its bank accounts for only official transactions. On no circumstances may CODWA money be lodged in a private bank account, nor may private money be lodged in a CODWA's bank account.

4.5.4 Custody of Cheque Books

Cheque books, when not in use must be kept under lock and key in a safe under the sole custody of the Accountant.

4.5.5 Spoilt and Cancelled Cheques

When a cheque is spoilt or cancelled it must be stapled to the counterfoil remaining in the cheque book.

4.5.6 Stale Cheques Drawn on CODWA Accounts

It is the policy of CODWA not to extend the currency of stale cheques drawn on a CODWA bank account. Cheques so cancelled cannot be re-issued automatically but only on application from the payee.

4.5.7 Replacement of Lost Cheques Drawn on CODWA's Bank Accounts

It is the policy of the organization not to replace any lost cheque until it has been certified by the bank that the cheque has not been cashed.

4.6 Payment – General

4.6.1 Funds Approval Thresholds

The following policies apply to funds approval in the organization:

- i. All funding between ₦1.00 to ₦5,000.00 must have prior approval of the Accountant.
- ii. All funding above ₦5,000.00 must have prior approval from the ED.

The Book Keeper is responsible for ensuring all transactions have the necessary approval before processing purchases.

4.6.2 Staff salaries

Payroll expenses include salaries and allowances paid to staff. Such staff includes both permanent, casual employees and volunteers. The policies are:

- i. Salary payment runs on a monthly basis.
- ii. Staff shall be paid by Electronic Fund Transfer (EFT) OR cheque on 30th of every month but shall be paid earlier if it falls on weekend or holiday.
- iii. If an employee is taking annual leave, leave allowance shall be included in the month's salaries and approval from ED/CEO or delegated officer.
- iv. Staff benefits are to be administered as per employment contract.
- v. It is only the ED/CEO has the authority to approve all employee contracts.
- vi. The Accountant is responsible for enrolling new employees in the benefit scheme and providing assistance as required under the direction.

4.6.3 Reimbursement of expenses

Staff are paid meal allowances (expressed as Per Diem) and reimbursed for vehicle expenses incurred when their own cars are used for official engagements.

The ED or Accountant determines the most cost effective method of travel. If a staff member chooses to use another method of travel, for instance driving or road transport instead of flying, they can claim 2/3 cost of flying, this is subject to approval prior to undertaken the trip.

CODWA recognizes that volunteers incur expenses when providing a service. Reasonable expenses will be reimbursed by prior agreement with their supervisor. This means volunteers anticipating claiming such expenses should discuss the matter in advance and seek a written approval from the ED or Accountant through their supervisor prior to the transaction.

4.7 Payment Procedures

Accounts Payable: It is the policy of CODWA to pay any supplier of goods and services to the organisation within the contractually agreed terms.

Payments to creditors may be made either by cheque or electronic funds transfer (EFT). When a creditor is paid by EFT, a remittance advice will be filled.

4.7.1 Payment Vouchers

It is the policy of CODWA that all payments must be made through Payment Vouchers (PV) and Receipts obtained for all cash payments at the time of payment. All segments of the PV must be dully filled with ink and signed by the person who prepared it.

Prior to issuance of cheque or cash payment, the PV must be authorised by the Accountant and approved by the ED.

4.7.2 Particulars Required on Payment Vouchers

All PVs must contain full details to explain the reason for the payment, and to show that the amount is correct and properly chargeable to the specified heading.

All PVs must show some reference to the authority for the expenditure such as supporting documents, minute, reference, contract number etc.

4.7.3 Documents in Support of Payment Vouchers

All documents in support of a payment voucher including invoices, Local Purchase Order (LPO), and specific authorities must be attached to payment voucher. Where applicable, vouchers must be fully supported by original invoices.

Should the original invoice be misplaced, a duplicate must be obtained and certified to the effect that the original cannot be traced and that payment thereof has not previously been made.

All payment vouchers, in respect of purchases must have the specified copy of LPO, certificate of completion (in case of works) and complete inspection report with copies of delivery notes, where applicable, in case of supplies and services. In cases where purchases are made for cash, the receipt must be attached to the PV.

4.7.4 Incorrect Payments

- a) No officer signs a payment voucher or incur any charge unless he is satisfied that there are sufficient budgetary provisions to meet the proposed payment.

- b) If the need had not been foreseen at the time of budgeting then a budget re-allocation (foregoing an item or more in the budget to cater for the new need) or a supplementary budget must be made and approved in accordance with budgetary policy.
- c) Any Officer making, allowing or directing any disbursement without proper authority are held personally responsible for the amount.
- d) Any officer whose duties require him to render accounts should similarly be held personally responsible for any inaccuracies in those accounts.
- e) All material alterations in payments vouchers must be initialled by the certifying responsible officer.

4.7.5 Payments by Cheque

- a) All payments except for float reimbursement (cash imprest) must as far as possible be paid by crossed cheques drawn on the CODWA's bank Account
- b) All payments to local suppliers and other institutions should be by crossed cheques, made payable in the name of the payee.
- c) Cheques must be drawn in strict numerical order
- d) Cheques must be made out to the payee exactly as per the payment voucher.
- e) Any cancelled cheques must also be shown on the schedules.

4.7.6 Payees

The following policies apply

- a) Payments are only made to the person or firm named on the supporting documents to the relevant payment vouchers.
- b) Powers of attorney or letters of administration (in the case of giving authorities) must be approved by only the ED prior to issuance of cheque. The approval must be attached to the PV.
- c) Payment vouchers should remain in the relevant files in the custody of CODWA at all times, and should not be released to payees, or other unauthorised personnel.

4.7.7 Receipts for Payment

- a) Payees must identify themselves by means of an identity card or similar documents.

- b) When payment are made on a voucher by cheque or cash, the Book Keeper must stamp the voucher with the word "Paid" and initial it.

4.7.8 Payments by Cash or by Cheque

- a) All payments on a single payment voucher should be made either by cash or cheque(s) but not by a combination of both methods.
- b) One cheque may cover any number of payment vouchers and one payment voucher may cover any number of invoices, provided they refer to the same person or firm.

4.7.9 Contracts and Agreements

In the case of payments in instalments in respect of contracts, each PV must show:

- a) The full contract price
- b) Reference to the contract
- c) The number and amount of the instalments now to be paid
- d) The amount of previous payments made against the contract

In cases where a single payment is covered by a Special authority such as minute reference, the authority must be quoted on the PV.

4.7.10 Payment to ED and Accountant

No officer should certify and pass for payment a voucher made payable to himself/herself, unless:

- b) It is in relation to his/her rights and privileges
- a) There is another person to jointly certify such payment.

4.8 Custody of Cash and Accountable Documents

4.8.1 Safe Custody of Cash

No officer is allowed to take home any of CODWA's money for safe keeping nor keep CODWA money anywhere other than in a safe or cash box authorised and provided by CODWA for such purpose.

4.8.2 Safe Custody of Accountable Documents

Cash books, official receipt books, Cheque books, Purchase Orders, loan agreements, title deeds and other accountable documents, must be kept in the safe at all times when not in use.

4.8.3 Money and Other Assets that can be kept in Safes

The keeping of private money or effects in CODWA safes is forbidden. Any such money found in a safe or cash box are regarded as CODWA's fund and credited to the Miscellaneous Income Budget Head.

4.8.4 Damage to Safes, Cash Boxes and Steel Cabinets

Damage to safes, cash boxes, and steel cabinets should be reported immediately to the Accountant through the Fault Report Form. This must be immediately brought to the attention of the ED.

4.8.5 Duplicate Keys

Duplicate keys of all safes, cash boxes and steel cabinets should be held in a cash box to which only the Accountant has a key.

4.8.6 Lost Keys

If loss of a key of a safe or cash box occurs, the responsible officer must report in writing immediately to the ED, who ensures that the safe is sealed in the presence of the key holder and Police.

If it becomes necessary to break open the safe or cash box, this shall be done in the presence of the key holder, police, ED and Accountant. A full list of contents must be made and signed by all attendees.

The person responsible for losing the key may be called upon to meet replacement costs.

4.8.7 Suspected Interference with Keys or Locks

If a key holder has a suspicion that the key or lock of a safe or cash box in his/her charge has been interfered with, he must remove the contents to another safe where possible and report the circumstances immediately to the Accountant.

4.8.8 Handing over of Keys or Locks

In all cases where a safe or cash box key is handed over from one person to another, whether temporarily or permanently, the contents of the safe must be checked by both the incoming and outgoing officer. A Handing-Over-Certificate must be signed by both officers. Both officers must be present at all times while the handing over takes place.

4.8.9 Register of Articles in Safes, etc.

A register should be kept in a safe for any article of value kept in the safe or strong room, such as fixed deposit receipts, contracts, and insurance policies. Any person depositing or withdrawing articles of value should sign the register.

4.9 Petty Cash Funds

4.9.1 Float

It is the policy of CODWA to establish petty cash funds in the organisation with a float of N150,000.00. Petty cash may be used to reimburse employees for legitimate business expenses up to N20,000.00 per transaction.

It is to be managed by the Book Keeper who must ensure that the funds are secured at all times in a locked a safe deposit box. Theft or any losses of the petty cash fund are his/her sole responsibility.

4.9.2 Use of the Petty Cash Fund

Petty cash funds are established to reimburse employees for expenses incurred in the course of conducting CODWA's business. Petty cash reimbursements will be limited to 20,000.00 for each individual transaction consisting of taxi fare, per diem, Newspapers and magazines, GSM claims, petrol, diesel, sundry office expenses, certain emergency supplies, motor vehicle license renewal, business-related meal or entertainment expenses and other associated expenses. The splitting of an expense to avoid exceeding the N20,000.00 payment is not be allowed.

For each disbursement, the custodian must prepare Petty Cash Voucher (PCV). This PCV along with the Petty Cash Request Form (PCRF) and receipt(s) will support a

disbursement from the fund. Each receipt is recorded on the Petty Cash Ledger. These are used in the replenishment process.

Each PCRFB must be authorised by the department head or his designee and approved by the ED prior to reimbursement.

4.9.3 Procedure for accessing petty cash

Any staff of CODWA can access petty cash fund. All writing must be prepared in ink and follow the understated process.

- a) Obtain Petty Cash Request Form from the Book Keeper.
- b) Fill the amount being requested in figure and words.
- c) Fill the purpose of the request in detail, stating what the expense is meant for or was all about and the date it was incurred.
- d) Fill the Project Number and Account Code.
- e) Write your name; sign your signature and date.
- f) Attach receipts if any.
- g) Sometimes, cash may be given out first before a receipt is turned in; in this case, it becomes an advance against the applicant.
- h) Original receipts must accompany vouchers to support expenditures, except for minor items of ₦1,000.00 and below for which receipts are not reasonably obtainable. Receipts and invoices presented to support petty cash purchases must be pre-numbered. Honorary receipt is acceptable in locations that may lack formal receipt but the details of the recipient and the purpose of the payment must be included in ink.
- i) Present the filled form to your supervisor for authorization.
- j) If the applicable amount is less than ₦5,000 then present the authorized PCRFB to the Accountant otherwise present to ED for approval.
- k) Present to Book Keeper for payment.
- l) Upon receipt of money, the applicant writes his/her name, sign and date the form.

4.9.4 Petty Cash Management Control

The Book Keeper is liable for misuse, misconduct or mismanagement of petty cash funds. The custodian may be subject to an audit at anytime.

4.9.5 Temporary Imprest

In CODWA, an imprest can be issued for specific purposes, and retired not later than two weeks. Such imprest must not be used for any purposes other than that for which they are issued; notwithstanding that such other purposes may be official business of CODWA. Maximum amount that can be issued in this context is N100,000.00.

4.9.6 Replenishing the Petty Cash Fund

When the Book Keeper determines that cash on hand is N30,000.00 or less, he prepares a Petty Cash Fund Replenishment Form, attached with paid documents within the period (last reimbursement date to the new date of request for reimbursement) and Petty Cash Summary and forward to the Accountant for assessment and authorization. The ED is responsible for approving all replenishments.

4.9.7 Reconciling a Petty Cash Fund and Handling Losses

- a) Cash are counted at regular intervals to determine that the cash is secure.
- b) If there is difference, the reasons for the difference are immediately determined, documented and reported to the ED. Any differences arising from losses caused by carelessness on the part of the custodian are deducted from his/her salary in the following month to the event.

4.10 Investment Accounts

4.10.1 Investments

- a) CODWA's liquid resources, which are not immediately required for disbursements can be invested with the bank except there is objection clause(s) in donors/sponsors rules and regulations.
- b) Confirmation letter of deposits in respect of the following should always be obtained:
 - i) Initial Deposit
 - ii) Renewal of existing deposit and Rollover interest
- c) All confirmed certificate deposit shall be maintained in their numerical order.
- d) An investment register with the following details shall be maintained at all times:
 - i) Depository Bank
 - ii) Certificate Deposit Number
 - iii) Date of Deposit
 - iv) Initial Capital

- v) Rate of Interest
 - vi) Total of Principal and Interest
 - vii) Date of Maturity
 - viii) Period and Date of Deposit Withdrawals
 - ix) Transfers
 - x) Authority for Withdrawals and Transfers
 - xi) Balance as at the end of CODWA's Financial Period
- e) The officer in charge of deposits shall prepare at the end of each month a statement showing the position of each investment including accrued interest.
 - f) Compound accounts should be maintained for each investment.
 - g) All transactions must be approved by the Executive Director.
 - h) A cheque requisition or bank transfers are prepared for investment purchases based on an investment purchase authorization and minutes of the Board meeting.

4.11 Advances and Loans

4.11.1 Advances

Advances refer to all funds which are disbursed to officers to meet anticipated official expenses, whose exact amounts are not yet known.

- a) All advances must be accounted for by the production of receipts or certificates for sums paid, and the retirement of any balances.
- b) Advances are short term, and must be accounted for after 3 working days from the date of the transaction.
- c) It is the policy of CODWA not to grant advance to any staff that has an outstanding or unretired advance.
- d) It is the policy of CODWA to deduct the total outstanding advance from the salary of any staff that fails to retire an advance within two weeks of receipt.
- e) Subsistence allowances at the laid down rates like Per Diem are not advances that need to be accounted for by the production of receipts.
- f) Where subsistence allowances is paid in advance, and the need for the payments subsequently ceases, the recipient of such funds must immediately deposit same to the Book Keeper and obtain receipt without delay.
- g) No staff is allowed to use advance for any private unauthorised purpose whatsoever.
- h) Officers are strictly prohibited from advancing or lending any money for which they are answerable to CODWA.

4.11.2 Loans

Loans are sums disbursed to officers for specified purposes, which are to be repaid by such officers within a specified time. The time of repayment shall not exceed contract period.

4.11.3 Clearance of Personal Advances

- a) When an officer's service with CODWA ceases for whatever reason, it is the duty of the Accountant to ensure that all monies due to CODWA are recovered from the officer's salary or leave pay or severance reserve.
- b) The employee must give CODWA one month notification of his/her departure to enable Accountant prepares his/her liabilities schedule and the amount due to the officer, if any.

4.11.4 Personal Loans

Personal loans may be granted for:

- a) Payment of house rent
- b) Medical needs above CODWA's provision
- c) Bereavement

4.11.5 Authority for Loans

- a) Applications for loans are made through the Accountant to the ED.
- b) All loans are subject to approval by the Executive Director.

5.0 Chart of Accounts (COA)

The chart of accounts is a detailed listing of accounts with assigned codes and descriptions to guide in the posting of transactions to different accounts of CODWA. It also explains what is displayed in the financial statements and also used to keep track of the income and expenses of the organization.

CODWA shall also maintain sub – account codes to facilitate postings of transactions to their relevant programs and projects. It allows accurate accounting of each department’s financial transaction and specific Donor project. The sub account codes are divided into two levels – Project and Department

- a) **Project:** The first level of the sub-account code is the project, which is operated within CODWA. It is the policy of CODWA to establish a separate account for each project.
- b) **Departments:** The second level of the sub account code is the department, which allows accounting information to be generated for each department.

5.1 ASSETS

Assets comprise items owned by CODWA including monies owed to it and investment.

5.1.1 CURRENT ASSETS

Current assets include cash, outstanding loans, accounts receivable, inventories and short-term investment, which would, under the normal course of business, be converted into cash within one year. The Accounts Code includes the following:

Accounts Code 1001 - Cash and Bank Balance: All the CODWA’s balances held in form of cash at hand and bank accounts would be included in this account for the purpose of presentation in the balance sheet.

Account code 1101 – Short Term Investments: All investments of CODWA’s funds in the bank.

Accounts Code 1201 – Loan Portfolio: These include the total amount of outstanding loan at a specified reporting date.

Accounts Code 1301 - Interest Receivable: These include interest earned but not yet paid.

5.1.2 FIXED ASSETS

Accounts Code 1401 – Fixed Assets: These comprise items of a fixed nature and which are not readily converted into cash. Such assets comprise motor vehicles, computer equipments, office furniture, Fixtures and fittings.

5.2 LIABILITIES

Liabilities represent items owed to others and comprise payables, commitments and obligations to provide goods and services at some future date. These include current liabilities, donors' funds, donations and other income.

5.2.1 CURRENT LIABILITIES

These are owed transactions falling due within one year and comprise accrued expenses, interest payable and short-term loans.

Accounts Code 2001 – Accrued Expenses and Payables: These comprise accrued expenses and other commitments for which services have been received but payments have not been made by CODWA.

Accounts Code 2100 – Interest Payable: These balances are shown under in the balance sheet. These comprise interest accrued in respect of loans taken by CODWA.

Accounts Code 2200 – Loans Payable Short-Term: These represent outstanding amounts CODWA owes to lenders including donors and which are payable within one year.

Accounts Code 2300 – Loans Payable Long Term: These represent outstanding amounts CODWA owes to lenders which are payable after one year.

5.3 REVENUE

This comprises funds that are received from stakeholders plus accumulated surpluses or deficits. Parts of this fund remains in the organization as accumulated fund as long as it is operational.

5.3.1 Grant

Grants are funds given to CODWA by Donor institutions or sponsors

Accounts Code 3000 – Grants: This code shall range from 3000 to 3200. They are assigned to donors as soon as funding relationship is established with the organization.

5.3.2 Income

Income comprises the revenue earned by the CODWA through direct and other income.

Accounts Code 3300 – Direct Income: These comprise of income earned directly from the sales of journals, transport logistics, consultancies and interest on investments.

Accounts Code 3350 – Other Income: These comprise items of miscellaneous income such as profit on sale of assets and other income of a minor nature from ad hoc or miscellaneous activities.

5.3.3 Gifts and Contributions

These are funds donated by individuals or a group to CODWA.

Accounts Code 3370 – Gifts and Contribution by Individual: This account code comprises all funds made by an individual person towards realizing the goal, vision and mission of CODWA.

Accounts Code 3380 – Gifts and Contribution by Group: This account code comprises all funds made by a group such as club, church and corporations (if no contract was signed) towards realizing the goal, vision and mission of CODWA.

5.4 EXPENDITURE

Expenditure includes all expenses, direct and indirect, which are incurred in running the operations of CODWA. These are shown in accounts codes 4000 to 4999.

Accounts Code 4000 – Direct Expenditure: These comprise interest on funds borrowed by the CODWA.

Accounts Code 4051 – Personnel Expenses: These comprise staff salaries and other personnel related costs such as volunteers' stipends, pension fund, leave allowance and medical benefits.

Accounts Code 4100 – Board Expenses: These comprise expenses incurred for facilitating board meetings, travel, hotel accommodation and refreshments for board meetings.

Accounts Code 4150 – Occupancy Expenses: These comprise expenses related to office rent, electricity and water.

Accounts Code 4200 – Cleaning Expenses: These comprise costs of office fumigation, clearing of the environment, cleaning supplies and engagement of cleaner.

Accounts Code 4250 – Licenses and Insurances Expenses: These comprise costs of licenses of vehicles and insurances for CODWA assets.

Accounts Code 4300 – Postages and Telephones: These comprise costs of postages services (courier inclusive), internet (e-mail inclusive), telephones and fax.

Accounts Code 4350 – Advertising Expenses: These comprise costs of advertising conferences, workshops and seminars.

Accounts Code 4400 – Printing and Stationery: These comprise costs of printing, photocopying and stationery.

Accounts Code 4450 – Travel and Hospitality: These comprise costs of travel, per diem and entertainment.

Accounts Code 4500 – Repairs and Maintenance: These comprise costs of restoring CODWA's assets into a good state.

Accounts Code 4550 – Rental: These comprise costs of renting equipment required for the CODWA's operations.

Accounts Code 4600 – Finance Charges: These comprise any approved write offs of cash losses, bank charges and fees.

Accounts Code 4650 – Professional Fees: These comprise costs of services such as accountancy, audit, legal and consultancy.

Accounts costs 4700 – Training Expenses: These comprise costs of training staff, organizing workshop and seminars.

Accounts Code 4750 – Depreciation: These comprise charges raised to write off depreciation of assets.

Accounts Code 4800 – Other Expenses: These comprise charges for expenses not falling into any of the other category of expenses. Such expenses include those related to security and miscellaneous items.

Accounts Code 4850 – Loan Loss Provision: These comprise bad debt arising from staff personal loans and advances.

Accounts Code 4900 – Exchange Gains/(Losses): These comprise exchange gains or losses incurred on conversion of funds received in foreign currency.

The Executive Director and Accountant are responsible for developing and maintaining the Chart of Accounts (COA) on behalf of the Board of Directors. Budgets and financial reports shall be prepared in accordance with the COA.

The Book Keeper is responsible for complying with the COA descriptions on every business transaction.

Changes to COA

- i. When and if required to change any item in COA, the Book Keeper will notify and seek the approval of the Accountant for any changes to the COA.
- ii. The Accountant will then notify the Executive Director of any such changes to the COA.
- iii. The Board of Trustees approves and sign-off the changes.
- iv. Where such changes will render the finance reports to be non-comparable, a detailed report will be issued by the Board along with the new financial reports detailing the changes, impact on financial information comparability and a table outlining and comparing the changes for ease of tracking and understanding the changes.

6.0 DEPRECIATION

This policy is designed to write off the cost of fixed assets over their expected useful lives.

The Accountant is responsible for maintaining the Assets Register and Depreciation Schedule. All assets must be listed on the Register with original purchase value.

It is the policy of CODWA to depreciate all capital purchases. Assets purchased for specific projects are entered on the Asset Register and depreciated as CODWA assets, however, the full cost of the purchase is charged to the project budget.

Item	Asset Description	Depreciation rate %
1	Motor vehicles	25
2	Generator	15
3	Computer equipment	15
4	Furniture & equipment	15

This policy is reported as part of the annual financial accounts.

6.1 DEPRECIATION PROCEDURE

6.1.1 Preparation of fixed assets schedules

Schedules of the various classes of assets are prepared showing the following information.

Item No.	Asset Item	Cost	Accumulated Depreciation Opening Bal.	Depreciation Charge for the year	Accumulated Depreciation Closing bal	Net book Value Closing bal
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6.1.2 Method of Depreciation

Depreciation is provided on straight-line basis at the set annual rates in order to write off the cost of the assets over their expected useful lives. Depreciation is calculated and charged for the year of purchase but not for the year of disposal.

6.1.3 Write off

Any asset that has become obsolete or useless and cannot be sold is written off after approval from the Board of Trustees.

6.1.4 Disposal

Assets that are no longer required shall be disposed of after prior written approval by the management and the board and/donor where necessary.

The process of disposal is the obtained best possible price. An independent consultant shall be engaged to fix the selling price of assets above Net-book value of ₦300,000 (three hundred thousand) while all assets below this amount bids shall be disposed through the highest bidder in a participatory and transparent manner.

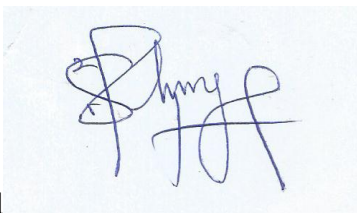
7.0 Financial reports

CODWA shall prepare financial statements in relation to the Budget and send to the BoT and donor periodically as may be required.

7.1 Financial Statements

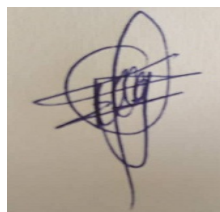
This refers to Income Statement, Balance Sheet, Cash Flow Statement and, Notes to the Statements. The statements are explained in more detail below:-

- a) Income Statement: This is the operating performance (income and expenses – *including non-cash items like depreciation and provisions*) during the time period.
- b) The Balance Sheet: This reports the financial position of the organization. It records the organization's assets and liabilities at current values.
- c) Any other specialized report contained in the contract/agreement with donors
- d) Cash Flow Statement: This shows the CODWA's cash activities. It reports cash receipts, payments and the net change that results from operating, investing and financing activities.
- e) Notes to the Financial Statements: These explain the items presented in the main body of the financial statements. They are explanatory notes on the financial statement items and Accounting policies used.
- f) Fiscal year: The fiscal year of CODWA runs from January 1 to December 31.



Signed

Executive Director August 5th, 2019



Olalekan Omowumi

Ag. Chairman, BOT, August th, 2019

HUMAN RESOURCES POLICY

FOR

COMMUNITY OUTREACH
FOR DEVELOPMENT AND
WELFARE ADVOCACY
(CODWA)

REVISED 2019

CODWA HUMAN RESOURCE POLICY

PREAMBLE

This policy document is for the purpose of guiding the personnel (human resources) of **CODWA** in the discharge of their duties and to realize the aims and objectives of **CODWA**.

The administrative and financial policy has been put in place to meet contemporary era in administrative matters; as it will from time to time be reviewed to meet the changes of every time.

The management committee will apply discretion where it finds this policy document inapplicable.

It shall be operated in concurrence with other policy documents as may be introduced from time to time to promote internal control and organizational development.

This policy is to do the utmost in promoting decent work environment, openness, accountability and transparency (**OAT CULTURE**) in **CODWA and external engagements**.

ADMINISTRATIVE GUIDELINE

The office working days shall be Monday to Friday while office hour shall be 8.00 am to 5.00 pm except for special conditions

Staff with special work schedule can resume or close duty as necessitated by the schedules but with permission of the line Manager.

All employees/volunteers are entitled to ONE HOUR duty break for lunch or personal matters

Staff will be required to fill and submit weekly activities report to the management (Management Audit Form)

Late or non-submission of Management Audit Form by 5 days without permission will be treated as one week off duty without permission

Any off duty shall be with permission. However, cases of ill health, emergency shall be reported to the Line Manager concern or Executive Director as the case may be

All staff is entitled to the official public holidays as declared by the Federal Republic of Nigeria or state governments.

There shall be annual staff appraisal in three orderly stages of personal appraisal, departmental appraisal and management appraisal. The Board of Trustees or as directed by the Annual Congress shall carryout appraisal of the Executive Director and the management appraisal

CODWA's Management shall be notified of all representations/transactions with external persons, organizations or institutions

All representation of the organization in programmes, workshops, seminars, symposia, rallies, protests and other events must have reports/documents submitted within 5 days

All transactions done for and on behalf of the organization shall be disclosed in writing within three (3) working days of such transaction

Staff will be entitled to 30 working days paid leave in each complete year in addition to public holidays

CODWA's leave year runs from January to December each year

All annual leaves accrued but not taken at the date of termination of employment will be paid in lieu

Female staff is entitled to two (2) months paid Maternity leave while male staff will be entitled to one (1) week paternity leave

On Terminal Benefit: gratuity will be paid on disengagement of employment, equivalent to one month's pay for each full year of service. This will be calculated on the basis of full final salary. But where the staff did not complete the last year before termination, payment will be pro-rated to the nearest quarter.

Resignation from employment will require one month written notice or forfeiture of one month's salary in lieu

All Staff have the freedom to belong to any trade union of their choice

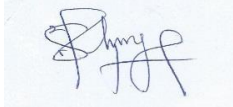
No staff fully employed by **CODWA** shall take up full-time employment elsewhere

Staff Disciplinary actions shall be subject to disciplinary committee. The concerned staffs is permitted to invite one witness of his/her choice during committee sittings

Any grievances shall be communicated in writing while unresolved grievances shall be determined by the Executive Council

Representation of **CODWA** in invited programmes shall reflect the tiers of **CODWA**; the staff, Executive Council, BOT and Members.

Taiwo Otolayeye
Executive Director, August 5th, 2019

A handwritten signature in blue ink, appearing to read 'Taiwo Otolayeye', on a light blue background.

Mr. Omowumi Olalekan
Ag. Chairman, BOTs. August 5th, 2019

A handwritten signature in blue ink, appearing to read 'Omowumi Olalekan', on a light brown background.

CODWA GENDER POLICY

Over the years, it was recognized that CODWA is duty-bound to have its Gender policy formally written, approved and publicized, so that it not only gives direction for the organization in practice, but also holds the organization accountable as regards gender best practice. This also flows from the understanding that, inequality between men and women is profoundly rooted and it is manifested in discrimination against women in different forms. To whatever degree, one might be sensitive; it needs conscious and continuous efforts to attain a balanced environment both at organizational level and also in our work with the partners at field level. Establishing a Gender policy is a commitment towards these efforts. This determination is to provide an enabling environment for women within the organization, our partners and the communities where we work. Though it was challenging, we had no option but surmount the hindrances. Therefore, we do hope this will strengthen the gender sensitivity and accountability among all.

Objectives of Gender Policy:

- To unequivocally state the organizational commitment towards gender
- To provide a direction and focus towards building gender related standard
- To provide a framework for effectively integrating gender concerns into the organizational plan and policy domain
- To create equal opportunities and a conducive environment for women, young people and men at work place
- To build harmony among all, notwithstanding, the sex, religion, race or creed one may belong

To promote equal representation and participation of women, young people in decision making at the professional/ programmatic and administrative levels.

Essentials of Gender Policy:

What we mean by Gender...

CODWA understands that gender refers to the attributes and opportunities associated with being male and female and the socio-cultural relationships between women and men. These attributes, opportunities and interactions are socially constructed and are learned through socialization processes. They are context specific and changeable. In most societies there are differences and inequalities between women and men in activities undertaken, access to and control over resources as well as decision-making opportunities. Gender is part of the broader socio-cultural perspective, which also takes into consideration factors such as class, race, economic status, ethnic group and age. CODWA adopts gender viewpoint, which means focusing on both women and men and their relationships with each other and resources. In addition, it means working with a universal perspective that allows for and appreciates regional diversity. The organization aims at mainstreaming gender by creating an enabling working environment that in turn attracts and helps to preserve gender sensitive staff. Since CODWA is working to strengthen natural resources management practices to secure livelihoods of deprived communities, it means achieving a better analysis of patterns of use, knowledge and skills regarding protection and sustainable use of natural resources. Only with a gender perception can a complete picture of human relationships and ecosystems be constructed. The gender policy is an integral part of all its organizational policies, programmes and projects and involves building a culture that understands the issues and policies, which respect diversity and gender, related concerns. A mere declaration of policy and objectives does not ensure the concerns relating to addressing the gender. Towards achieving the above objectives, clear indicators need to be defined to evaluate and assess the organizations adherence to gender equity on a periodic basis.

The following structures would be put in place; and necessary strategies would be tried out internally and externally, *at organizational and at partners' level.*

At Organizational level:

A) Staff composition/representation

- Recruiting adequate women staff and ensuring the balance also at senior levels; with an objective of achieving a gender balance workforce at all levels
- Ensuring equal opportunities among male and female staff for personal growth, in promotion benefits, training and working conditions
- Ensuring unbiased representation and participation of men and women in the core group, Board of trustees and in various functional committees of the organization

B) Workplace

- Providing a safe and secure workplace for women and male staff, free from sexual harassment with a Gender Complaints committee to look into specific concerns.
- Providing an enabling and friendly work environment where both men and women enjoy and actively participate in work.
- Extending work related concessions and relaxations for women staff as and when necessary; depending upon the situations and requirements.
- Reviewing the organizational structure, functioning, problems in relation to gender imbalances among staff and the work environment time to time and taking definite steps to address the same
- Strategic orientation to staff in the field based programs and advocacy initiatives towards increasing women's access, control and ownership over the natural resources.
 - Placing Gender in existing committees: A woman employee who has put in 3 months of service after confirmation shall be entitled for 2 months of Maternity Leave on full pay and under probation, she will be eligible for leave without pay for the same length of period.
 - Men employees shall be entitled for 7 days of leave for the purpose of his wife's child birth for primary parenting and child nurturing if complications arose from the birth.

In the field

- Promoting deliberate and passionate efforts to encourage participation of women and their collectives in various aspects of natural resource management.
- Facilitating participation and even representation of women in various institutional structures created for the management of natural resources like committees, user groups etc.

- Ensuring equal wages to equal work for both men and women in the works as part of the programs, where CODWA is directly or indirectly involved either as an anchor of the program or as a facilitating support service provider.
- Making special efforts to constantly identify vulnerable women and provide them the necessary support and guidance
- Sensitizing the men and mobilizing their support towards gender balance
- Building awareness and sensitivity by processing information and publishing communication material in diverse media to appeal different strata of people in our functional domain.

C) Staff capacity building

- Facilitating staff capacity building processes and trainings to enhance perspectives and conceptual clarity on Gender issues (*for all the staff members/volunteers*). It will be an important component of the induction program
- Ensuring that all trainings (internal and external) facilitated by the organization are gender-sensitive.- a) training content/methodology/mode of facilitation b) logistics part -time/location of venue/crèche facilities/other logistics/first-aid kit
- Conducting Gender trainings for both men and women; and ensuring participation of women in all the field level meetings and trainings

D) Organizational policies and systems

- Making all HR systems and policies gender-sensitive and responsive, and integrating gender indicators into staff performance appraisal systems.
- Incorporating and explicitly mentioning gender sensitivity as an essential element in the tasks/job profiles in all terms of reference, including TORs for external consultants.
- Ensuring that the conceptual/model clarity and sensitivity on gender issues will be one of the important selection criteria in recruitment processes and capacity building efforts of staff
- Initiating and building advocacy around gender balance; and making efforts to integrate gender concerns into the scaling up and mainstream developmental programs

E) Staff benefits

- Ensuring all statutory requirements related to maternity and paternity leaves.
- Ensuring that staff access to and use of information technology is gender equitable

Arrangements shall be made for recording all information and open access for reviewing the performance of tasks mentioned at organizational level regularly in different forums from staff meetings to Annual meetings.

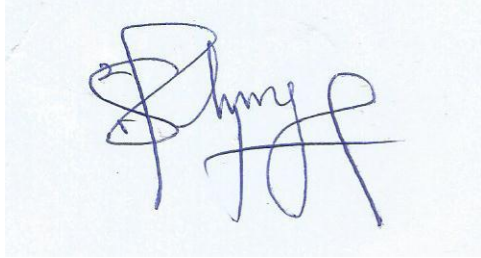
F). Persons with Disability (PWD). This policy accords persons with disability the same treatments, and CODWA shall within her capacity create necessary environment needed for them to optimally partake in our activities.

Networking:

- CODWA would proactively make several efforts in promoting gender concerns in its work with partners. This will involve but not limited to: extending support to partners in organizing training programs, conducting gender studies, preparing resource material, providing documentation support etc.
- CODWA would encourage partner organizations in developing their own gender policies, strategies and programs
- CODWA would further establish/strengthen linkages with organizations with similar aims and objectives working on various women issues.
- Sharing Gender reports with our network members and partner organizations and also facilitating similar process within the partner organizations to promote gender sensitivity
- Supporting and expressing solidarity with partners at field level in taking up issues of discrimination or harassment against women

Note: This is a policy statement, which outlines CODWA's sensitivity towards Gender and its operational framework to address the related concerns. The exact operational procedures would have to be worked out in detail for all the above outlined statements in a consultative process; internally involving all the staff with possible external facilitation support. The idea of formulating gender policy for the organization is a dream comes through, as this has lingered on for so long. The need to finally complete this gender policy has been a response to issues of necessity; and we owe this success to our partners, staff and other

stakeholders that we work with. **HENCE**, we in CODWA, sincerely acknowledge the contribution of all, and sundry.

A handwritten signature in blue ink, appearing to be 'Omowumi Olalekan', written on a light blue background.

Signed
Executive Director

05/08/2019

Mr. Omowumi Olalekan
Ag. Chairman, BOT. August 5th, 2019

A handwritten signature in blue ink, appearing to be 'Omowumi Olalekan', written on a light brown background.