



FINANCE AND ADMINISTRATION MANUAL

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1. BANK & CASH HANDLING

1.1 BANK & CASH:

FCTV office is expected to open at least a bank account. Apart of this main bank account, FCTV is expected to open a deposit account in money transfer agencies in their areas of operation. Every bank account that is opened must be for a specific purpose. Any bank account that is not operational for any reason should be immediately closed.

A Board action is required to officially open and close all bank accounts.

The action must include:

1. Name and address of Bank
2. Name of Bank Account (identifying ECOBANK and specific Branch /purpose)
3. Purpose of Bank Account (or purpose of closure)
4. Bank Account Number
5. Currency
6. Approved signatories
7. Conditions for transactions

Field Office Bank Accounts

Reliable banking facilities are now available in most regional cities. Thus, Branches are able to keep funds in these accounts. For most branches, the account will be set up as a subsidiary bank account whereby funds will be replenished on a monthly basis via bank transfer from the main office bank account. The determined subsidiary amount (based on estimated monthly expenditure) shall be authorized by National Programme Coordinator and the bank account must be registered by the board as all other bank accounts held by FCTV

Where additional funds are needed for specific purposes, these may be requested and transferred through the money transfer agency and accounted for separately to the subsidiary amount. Each Project Manager must submit a quarterly forecast cash flow with Detail Implementation Plan (DIP) to National Programme Coordinator at the beginning of each quarter. Once the National Programme Coordinator approves the cash flow forecast

funds are made available for the Project Manager to ensure activities are carried out in branch offices.

Disbursements: for recording purposes, all disbursements shall be documented using the standard Check Request Form with appropriate authorizations completed and all supporting documentation attached. Petty cash held in the safe shall be replenished at the Field Office level through issuing a check, with authorization from the Branch officer. Payroll will be disbursed from the Yaoundé office to all FCTV staff's personal bank account and the payment documents (payroll summary and individual pay slips) will be issued by the Finance Department.

Replenishments of Subsidiary Bank Accounts: On a monthly basis, replenishment of the field bank account shall be requested from the Project Manager. All payments made (excluding payroll and specific purchases from additional funds requested) shall be summarized. All receipts deposited shall be summarized. The bank account shall be reconciled. Once reconciled, the funds requested shall be the net of receipts deposited and payments made from the account (again excluding payroll and special additional funds requested). Transfer from main office bank to the field office bank shall be made within 3 working days of receiving the replenishment request.

Accounting for Field Office Banking: at the field level, lists of disbursements from the bank (checks and other) and receipts deposited to the bank should be sent to the Yaoundé office in order to facilitate completion of bank reconciliation. This will form the basis of summary information provided to the main office. At this time, all check requests and official receipts shall be batched for filing with the replenishment request. Total amounts, in all cases, shall correspond to that disclosed on the replenishment request (ie total of disbursements shall be equal to the sum on the replenishment request; total receipts shall equal sum of receipts on the request). The amount transferred may vary monthly. These documents shall be sent to the Finance Department as soon as possible, in a secure manner to be filed with the original replenishment request received.

At the time of bank transfer, the Replenishment Request Form will summarize all accounts to be debited and credited against the bank transfer. This can be posted, but must be filed in pending file until complete documentation is received from the Branch and is reviewed by the Finance manager for completeness and proper authorizations.

Conditions for bank transactions

FCTV is not obliged to open all its accounts in the same bank. Choice of bank depends on which bank has low bank charges. To facilitate the transfer of money and also ensuring the payment of low amounts as bank charges, collaborators and partners working in branch office are advised to open accounts at the same bank as the FCTV head office. All bank accounts should be with the same bank unless no branch exists within the relevant area. At the moment, preferred bank of FCTV is ECOBANK CAMEROUN S A.

1.2 SIGNATORIES TO ACCOUNTS:

It is required that all main Branch and administration bank accounts require 2 signatures for all withdrawals and transfers.

As approved by the board of Directors of FCTV, the signatories to the accounts of FCTV will include the following:

Head Office expenses: Programme Manager and Finance Manager.

Field Offices expenses: Programme Manager, Project Manager, Finance Manager,

Disbursements: National Programme Coordinator, Finance Manager, Programme Manager.

In the event of a signatory leaving the organisation, the bank should be notified and his/her name removed as a signatory to the accounts immediately.

The signatories to the accounts has to be sure of the authenticity of the payments they are making and that it is for FCTV business before signing the cheque as they have a responsibility for every cheque signed by them.

1.3 CHEQUE BOOKS:

The chequebooks being a secure document should at all times be handled with utmost care. The Finance Manager should keep all used and unused chequebooks as the case may be. Cheque books should be kept locked up in a safe whenever they are not in use.

The chequebook should be checked at the bank to ascertain that all the cheque leaves are complete before leaving the bank, as the bank may not entertain any questions thereafter.

1.4 CHEQUE STUBS:

The cheque stub of all signed cheque must be filled at the time the cheque is being signed. The cheque stub should show the date on the cheque, name of payee, purpose of payment, amount and the initials of the signatory to the cheque.

1.5 CANCELLED CHEQUE:

All cancelled cheques should be defaced with cancelled written across the face of the cheque boldly in ink and attached to the chequebook. For no reason should a cancelled cheque be detached from the chequebook. If inadvertently, such cheques are detached, then they should be stapled back.

1.6 STALE CHEQUE:

All cheques issued that remain unpresented after six months become stale and at such the full value therein should be debited back into the accounts of FCTV.

If the Finance staff is in possession of the stale cheque, then such cheque should be defaced and treated like the cancelled cheque. If the cheque is in the custody of a third party, then the third party should be informed and asked to return such cheques for a replacement.

The bank book should therefore be debited with the amount and the liability account credited using Journal vouchers.

1.7 CHEQUE REGISTER:

A cheque register should be kept by the finance dept. for all cheques issued out. Each banks' transaction should be recorded separately. The cheque register should contain the following information:

- Date on the cheque
- Cheque number
- Name of Payee
- Payment voucher number

- Amount on the cheque
- Balance on bank account

1.8 PETTYCASH:

FCTV will have a petty cash fund for Branches in each field office. The amount will normally be FCFA 30,000, but can be varied if specified by the Finance department. In addition, there is a petty cash fund in the administration office for administration with the amount of FCFA 50,000. The petty cash funds shall be used for day to day incidental expenses. If the amount is over FCFA 200,000, then a cheque should be used for payment.

Responsibility for each petty cash fund shall be assigned to a specific individual, who will sign a document accepting responsibility for those funds. Each petty cash fund shall be secured in a secured safe. Access to the safe requires 2 persons present. In the head office, this should include the Finance Manager and the National Programme Coordinator. In the branch, this must include the project manager or the field facilitator. No other person will have access to those funds. Responsibility for accounting for the petty cash balance will rest with the petty cash custodian, and cheques to reimburse the fund will be written to that custodian, to be cashed and the funds replaced. In the event that the cashier is not available for access to the funds (such as vacations or other absences) the key will be transferred to a designated party, who will sign an affidavit acknowledging responsibility for the fund.

All petty cash payments must be backed up with relevant supporting documents in the form of receipts, invoices etc.

The petty cash vouchers should be duly authorized and approved as follows:

Head Office: Routine petty cash will be authorized by the Finance Manager only, while the Programme Coordinator and the Finance Manager respectively approves and authorizes any other petty cash expenses.

Field Offices All petty cash is to be authorized and approved by the Branch or the Project Manager.

On a daily basis there shall be a reconciliation of the actual cash on hand to the amount recorded in the ledger. A cash reconciliation form shall be prepared. Part one of that sheet provides for listing the cash in the box. This sheet is formatted to itemize the cash denominations. This frequently becomes useful if the cash box ever gets out of balance. Unusual changes in the denominations can signal problems that can then be investigated. Part two of the sheet shall list each of the invoices repaid during that period, indicating the date it was reimbursed and amount. This shall be monitored for timeliness. No invoice shall be carried past the first petty cash replenishment performed after the invoice was paid.

Part three of the sheet provides for a listing of documentation of other petty cash disbursements, such as advances pending, as well as documentation for any receipts into petty cash. Both of these items should be infrequent. Any advance remaining as a month closes, shall be charged to the employee's account, and withheld from his salary.

Note that this is the work of Project Manager in the case of the field offices and the Finance Manager in the case of the Head Office. The report of such cash count should be recorded in the Petty cash register. A copy of the petty cash count register is attached as appendix 1.

1.9 I.O.U:

No I.O.U or advance should be given to any staff for personal use.

1.10 SAFE & CASH BOXES:

For the security of cash, chequebooks, receipt booklets and other important documents, every FCTV office must have either a safe or a cash box depending on need. The safe and / cash box should be kept under the control of the Finance department. For security reasons, the person responsible for the items in the safe or cash box should be in possession of the keys.

A duplicate copy of the keys to the safe or cash box should be kept with the Finance Manager in the cash of emergency.

1.11 CASH AND CHEQUE PAYMENT:

As much as possible all payment to third parties should be by cheque only cash payments to third parties will only be made by the approval of the Programme Coordinator or for routine purchases and for expenses that are below one hundred thousand francs only.

All payments to staff for whatever purpose which is above FCFA 200,000 will be by cheque only. In case of cash payments above this amount, Programme Coordinator approval will be required.

All cheque payments must have a payment voucher with the exception of the payment voucher should have supporting documents (sales invoice, receipts, debit note etc.) attached to the payment voucher upon retirement of such advances.

1.12 CASH & CHEQUE RECEIPT:

All payments to FCTV either by cash or cheque should be made to the Finance Manager. A receipt acknowledging such receipt should be collected for all monies paid.

The receipts, which should be pre numbered, must contain the following:

- Date
- Name of Payee
- Amount in words and figure
- Signature of recipient
- Purpose of the payment
- Whether cash or cheque
- If cheque payment, cheque number and name of bank.

The receipt should be in triplicate & distributed as follows:

- Original copy (White):- To the payee
- Duplicate copy (Yellow):- Attached to the voucher
- Triplicate copy (Pink) Accounts copy

2. BUDGETS:

2.1 ANNUAL BUDGETS:

At the end of November each year, each department and field office is expected to have developed a budget for the next fiscal year based on its planned activities and available resources.

The budget should show the estimated expenditure for the year using agreed expense codes.

2.2 QUARTERLY BUDGETS:

Quarterly budgets are produced two weeks before the end of a current quarter for the next quarter. The quarterly budgets will be a further subdivision of the annual budgets but based on the planned activities for that quarter. At the end of the fiscal year, the quarterly budgets for the four quarters should be the budgets for the year. Quarterly budgets should be used as the basis for branch replenishment requests.

2.3 CASH REQUEST / MONTHLY BUDGETS:

On the 25th day of each month, the programme staff and the field offices should send to the Finance Manager their budget expenses for the following month based on their field trips. The Finance Manager with the approval of the National Programme Coordinator will collate this and other administrative expenses. In preparing the monthly budget, the available funds on each budget line should be taken into consideration.

The finance manager will update an agreed monthly financial template as agreed with FCTV. This will include actuals for the branch to date, budgeted amounts for the full project duration and forecasting for the next 3 months at a minimum. The financial report must be sent to FCTV by the 15th day after month end.

2.4 FUNDS TRANSFERS FROM HIH INTERNATIONAL

When requesting a funds transfer, the Finance manager shall work with the Programme Coordinator to prepare the request. When the response from FCTV Head Office has been received notifying ECOBANK of the deposit to its bank account and the corresponding instruction to the bank to make a transfer to FCTV's bank, that notification will be filed in a pending file, until funds are recorded by the local bank. Funds transfers must be requested in line with the monthly financial forecasts as referenced in 2.3 above.

2.5 RESPONSIBILITY FOR BUDGETS:

Budgets will be developed by a budget committee. The committee will include Branch or Project Managers, the Finance Manager, and the National Programme Coordinator. All these people will be considered budget holders for their respective areas.

The National Programme Manager and the Finance Manager will then develop the overall budget for the organisation based on the planned activities for the year, the funds available from donors, and the budgets developed by the field offices.

Budgets must be agreed with the local board and the FCTV Finance Manager one month prior to the commencement of the annual budget period.

3. FINANCIAL:

3.1 FINANCIAL REPORTS:

By the 15th of each month, the financial reports for the previous month should be ready and submitted to the Programme Coordinator. The report should include the following for the head office and each field office:

- The bank book for the month (all accounts).
- **Income and expenditure**
- **Detailed trial balance**
- **Admin / branch reconciliation**
- The petty cash book for the month
- Bank reconciliation statement for the month on all the bank accounts
- Copy of bank statement
- Analysis of the transactions for the month summarized by codes
- Financial summary of transactions for the month
- Car mileage form (Fuel cost, repairs cost etc.)

3.2 ACCOUNTING RECORDS:

The Finance section in each field office and the Head office should keep the following accounting records:

- Hard and soft copies of all bank books monthly
- Hard and soft copies of monthly petty cash books
- Cheque book register
- Petty cash count register
- Payment voucher arranged serially
- Petty cash voucher arranged serially
- Journal voucher arranged serially (A copy is attached as appendix 8)
- All used and unused cheque books
- All used and unused receipt booklets

- Budgets and cash request.
- Fixed asset register
- Loans register
- Hard and disk copies of all bank reconciliation statements
- Receipt books
- Stationary requisition register

4. OTHER ACCOUNTING INFORMATION:

4.1 INTERNAL AUDIT:

From time to time the Finance Manager or appointee shall conduct unscheduled audits of specific accounting responsibilities to ensure compliance with these policies. These might include, but are not limited to, surprise counts of petty cash funds, personally preparing bank or other reconciliations, reviewing vehicle and equipment logs, and examining voucher documents for a set period. A memorandum detailing the steps taken and problems identified, if any, shall document the performance of these audits and the conclusions reached. This memorandum shall be reported to Management Committee and filed with its minutes. The internal audit of FCTV will be carried out by the Finance Manager or any one she so directs on a periodic basis to be determined by him.

4.2 EXTERNAL AUDIT:

It is to be understood that all accounting work shall be performed in a manner sufficient to satisfy any audit that might be performed at any time. It is the responsibility of the Finance Manager to ensure that this standard is being met. While an audit may not be performed on every account in every year, when audits are scheduled the Finance Manager will take steps to ensure that all accounting personnel are available to assist in that audit.

The Financial year of FCTV is 1st January to 31st December.

5. FIXED ASSETS:

The responsibility for maintaining and safeguarding the resources of FCTV has been assigned to the Finance Department in coordination with Branches. Property (or asset) management consists of the following responsibilities:

- Maintaining a register of all vehicles, major equipment and property resources in accordance with FCTV policies and donor requirements.
- Ensuring that all assets are properly labelled in order to link the actual asset with the appropriate register and source documents.
- Performing regular periodic inventories of assets, recording their location and equipment, and verifying proper security for their storage.
- Ensuring proper systems are set up for tracking major supplies and their use.
- Obtaining all necessary permits, licensing, and other legal documentation necessary to legally own and operate resources in Cameroon.
- Maintaining all vehicles and equipment in a condition sufficient to efficiently perform their necessary functions.
- Monitor and regulate the usage of vehicles, communications equipment, generator usage, and other equipment to insure compliance with Organisational policies and donor regulations.
- Supervising personnel directly engaged in operating vehicles, providing property security, and performing routine maintenance of resources.
- Maintain records of equipment usage and generate reports adequate to enable a distribution of the cost of equipment usage equitably among the entities using it.

5.1 CAPITALISATON POLICY:

All items with values of FCFA 250,000 and more are considered to be capital assets and shall be posted to the corresponding Inventory Ledger for Capital Assets.

All items with a value of FCFA 250,000 or less are considered to be supplies or small equipment. They shall be posted to the corresponding Inventory Ledger for Equipment

Non-Capitalized Equipment

For durable equipment that is under the capitalization threshold, but where it is desired that these items be tracked, an alternate asset register is to be maintained (for example printers, small office and project equipment). All items with values of less than FCFA 50,000 per item shall not be entered into official FCTV Inventory Ledger. It is up to the Branch Manager to keep a branch specific inventory ledger where such items are recorded.

Physical Inventories

A physical inventory of all equipment in the register and of supplies inventories shall be performed at least once every year. This inventory shall be performed by a person not having direct responsibility for the equipment, and shall identify its location and condition, as well as the party to whom responsibility for the equipment has been assigned. The record of the inventory shall be maintained with the equipment register

Any donation in kind with a market value of FCFA 250,000 and above will be capitalized using the market value.

5.2 ACQUISITION & DISPOSAL:

PROCEDURE FOR ACQUISITION:

- Provision for the purchase of any asset must have been made in the project budget when the funds for such purchase are from the project budget.
- All purchases that are routine (stationary, provisions) can be purchased from identified shops or open market without obtaining any quotes. However, there should be a market survey to review prices from time to time. For items above FCFA 20,000 there should be evidence that Hand in Hand has obtained good value.
- For purchases of non-routine items, the request for the purchase should be sent to the Finance and Admin. Department. At least three quotes should be obtained from recognized suppliers for all items above FCFA 40,000. The quotes will be analysed by the Finance Manager, who will then make a recommendation to the Country Director for approval.
- For the head office, a member of the Board is required to give approval for amounts above FCFA 500,000.00. FCTV should also be informed of the purchase in advance.
- In the field offices, the Country Director will counter sign cheques for amounts above FCFA 200,000.00.

PROCEDURES FOR DISPOSAL OF FIXED ASSETS:

The Board must approve all disposal of fixed asset. The disposal procedure must be fair and should be seen to be fair and transparent by all concerned.

Disposal will be competitive and sealed bids, which will be to the highest bidder provided that the bid amount is equal to or above the reserve price. The reserved price will be the current market value of the asset as determined by a valuer.

Payment for such asset should be made by cash, cheque or certified bank draft paid into the account of FCTV before possession/ ownership is transferred.

5.3 DEPRECIATION POLICY:

Depreciation policy

For administration, fixed assets shall be depreciated using straight line depreciation methods. Vehicles shall in most cases be depreciated by 5 years. Should another period be deemed necessary, this shall be documented and authorized by Management Committee. Office equipment is generally depreciated at 3 years and office furniture for a period 10 years.

All capitalized fixed assets will be depreciated using the straight-line method of depreciation. Depreciation will be calculated in the year of purchase and the year of disposal on a pro rata basis.

If the item becomes fully depreciated, but is still in service, then it remains in both registers until it ceases to be used.

5.4 MAINTENANCE & CUSTODY:

The primary responsibility to ensure proper maintenance of the organisation's assets rests with the Finance and Admin. Dept. However, it is the responsibility of any person that has custody of the asset to safeguard the asset. All faults/problems with any of the asset should be reported to the Finance and Admin. Dept. as soon as they are noticed.

5.5 VERIFICATION/IDENTIFICATION POLICY:

All fixed assets of the organisation either capitalized or otherwise should have a reference number, which should be in the fixed assets register. Each asset should have the reference numbers attached to it. At least twice in a year the physical verification of FCTV assets should be carried out by the Finance & Admin department.

5.6 FIXED ASSET REGISTER:

Two fixed asset registers shall be maintained in each office. The first will show all tangible assets irrespective of their purchase price while the second will show only the Capitalized assets. The register should include amongst others the following information:

- Name of the asset
- Location
- Reference number
- Date of purchase
- Amount
- Depreciation rate

5.7 ACCOUNTING FOR FIXED ASSETS:

All expense on the purchase of fixed asset should be charged into the accounts in full in the month of purchase to the budget line and the project that it relates to (i.e. Computer equipment, vehicle, Furniture & Fittings etc.)

Assets that were donated to the organisation should be charged to the financial statements of the organisation at the market value of such asset. The relevant fixed assets account is debited with the value and income is credited.

At the end of the financial year (i.e. 31st December) all fixed asset that fall within the capitalization level of the organisation will be capitalized in the balance sheet and the others expensed in the year of purchase.

Depreciation will be calculated on the capitalized fixed assets based on the organisation's depreciation policy at the end of the financial year and shown in the accounts for the purpose of accounting information.

When a capitalized asset is disposed of during a year, the cost and the accumulated depreciation is written off by:

Dr Assets disposal accounts}
Cr Fixed assets account } with cost of asset

Dr Accumulated depreciation account}
Cr Assets disposal account } with accumulated depreciation

Dr Bank or Cash account }
Cr Fixed asset disposal account } with sales proceeds

The balance (profit or loss) on the asset disposal account should be charged to the income and expenditure account.

6. PROCUREMENT POLICY:

Purpose

The procurement policy aims to ensure that proper standards of integrity, accountability, transparency, and stewardship are being practiced in FCTV. These standards are intended to ensure adequate internal controls and compliance with all donor policies.

FCTV is using a centralized model for procurement and logistics management. The finance department is responsible for coordinating the selection and purchasing of goods and services for Branches and administration.

Policy

1. Under no circumstances, may an employee place a purchase order, which in effect obligates the Organisation, without following standard authorization procedures. Failing which the discipline action will be taken as per the human resource policy.

2. All procurement actions should be conducted in a manner ensuring, to the greatest extent possible, open and free competition. FCTV employees should be alert to individual or organizational conflicts of interest and/or non-competitive practices among suppliers and service provider.
 - a) FCTV employees are not permitted to be involved in any procurement action where they or any of their relatives have a financial or other interest in the business or individual from which FCTV may procure goods and/or services.

 - b) FCTV employees are not permitted to solicit or accept either directly or indirectly (through another individual) any gift, favor, loan, or anything of monetary value from a business or individual that has or is seeking business with FCTV.

 - c) Each involved in procurement any employee should sign a Conflict of Interest -- Statement of Acceptance before starting any procurement process

3. When any goods and/or services can not be procured by one of FCTV's field offices, the Yaounde office should be contacted for assistance. In cost effectiveness way. The same authorization procedures are applicable in the above situations.

Procedure

1. Requests for supplies to be purchased in Yaounde must be made on a purchase requisition form which is available from the Finance Department. The employee requesting the goods or services should complete the form. Employees need to identify the items requested, provide full specifications and time frame. The approved reference guide should be used whenever possible. Once the purchase order is submitted to Finance department, purchase will be completed within the five working days.

- a) The appropriate Branch Manager must authorize the Purchase Request Form, before it is presented to the Finance Manager.
 - b) Finance Manager then fulfils the purchase request. The completed purchase requisition forms should be attached to the receipt, payment voucher and any other pertinent documents of the purchase.
2. Any purchase should be made from the supplier approved by the Finance Manager. If it is not feasible to make a purchase from the approved supplier, then before any purchase is made the required quotes must be collected, or in cases where no written quotation is available, FCTV's own Quotation Form may be used. It must, however, be signed by the supplier and preferably marked by the supplier's official stamp. The FCTV quotation form is only used when the supplier cannot provide a written quotation. When a quotation form is used it must be attached to the final payment voucher and any other pertinent documents of the purchase. Prior to using FCTV's forms, all efforts should be made to identify suppliers who can provide proper documentation. Otherwise, the price and all aspects of the transactions are negotiated.
 3. Price analysis is most commonly accomplished by obtaining three competitive bids or price quotations from three potential suppliers of goods or services. Certification of Purchase for must be completed by marking the sole source provision option.
 4. All bids must include a brief description and quantity of the goods or services with each estimated price and the contact information where further specifications or purchases may be obtained.
 5. Other issues to be considered may include: transportation, taxes, the quality and / or technical specifications of the item, the reliability or capability of the supplier to deliver the goods or services within the time period requested, the integrity and past performance of the supplier and the maintenance costs and usable life of the goods or services. The selection of the supplier does not rely exclusively on the lowest price bid.
 6. Whenever goods or services are procured and they are not the most inexpensive option, a certification of purchase form must be used to document justification of the choice.

7. Once all details of the transaction have been negotiated, FCTV will then purchase from the supplier and receive an appropriate receipt. It is the responsibility of the finance Manager to ensure the documentation is complete and allocate the purchase correctly to the Branches within FCTV Cameroon.
8. There must be original receipts for all purchasing. If goods are bought from a supplier who uses no form of receipt, FCTV vouchers may be used with only the signature of the supplier receiving the funds and/or the suppliers official stamp.

All receipts should contain the following information:

- date of purchase
 - detailed description of item or service purchased including the number of items purchased
 - amount of purchase
 - signature or official stamp of supplier receiving funds
9. The employee receiving the goods or services should count all items, inspect all items for damage and reconcile all items against the purchase requisition. Any discrepancies should be noted and appropriate action taken and documented.

It is critical that Branch Managers plan ahead with regards to their purchasing and procurement needs.

7. INVESTMENT POLICY:

Idle funds (funds not immediately in use) of the organisation can by the decision of FCTV's management and the approval of the Board of Directors be invested into interest bearing accounts.

DEAMEANOR & WORK MISCONDUCT

Code of conduct

This manual on the code of conduct for FCTV personnel is meant to serve as a guidance document to all those working for the organisation. Copies of the approved code of conduct will be kept in places where the employees can have easy access to the document during normal working hours. Every employee is duty bound to follow the code of conduct. Failure

to do so will result in disciplinary measures being taken. The disciplinary measures taken will all depend on the gravity of the misconduct.

Misconduct and sanctions.

The following circumstances merit sanction and institution of disciplinary measures against the employees/

Category A : offences (these offences are considered as serious misdemeanours)

- Theft of FCTV property;
- Embezzlement of FCTV FUNDS;
- Misappropriation of FCTV funds
- Fraudulent acts with respect to the submission of medical and insurance claims
- Drunkenness during working hours on FCTV premises
- Falsification of employment, personnel, travel or other FCTV records
- Threat of grievous bodily harm to supervisors and/or co-workers
- Destruction of FCTV property;
- Accidents in which FCTV DRIVER is adjudged to be solely at fault;
- Driving FCTV vehicle in a state of drunkenness
- Any other act which is considered to be a serious misdemeanour by the FCTV disciplinary committee

Category A offences shall attract the following sanctions

Dismissal

Dismissal without terminal benefits.

Suspension

The employer may suspend you from work during disciplinary proceedings. Unless the allegation is of gross misconduct suspension will be on full pay. You may also be suspended without pay if the employer believes that it is necessary.

Category B offences (applicable to drivers and other employee driving FCTV vehicles drivers must not permit non FCTV drivers to drive vehicles unless specifically authorised in writing

Drivers are not permitted to carry unauthorised passengers, loads or luggages

Drivers are not permitted to carry more passengers than authorised.

Drivers are responsible for filing in log-book records

Category B offences shall attract the following sanctions

Letter of reprimand:

Demotion

Suspension from work for up to 8 days without pay;

Category C offences

- Absenteeism, laxity in signing the attendance register and tardiness: (guardian)
- Disregard of the code of conduct of the office on more than 3 different occasions;
- Abandonment of official post without just reason:
- Damage to or misuse of FCTV or employee property;
- Assault or verbal abuse towards a co-worker, supervisor, consultant or employee of a partner organisation;
- Creating a disturbance on FCTV premises
- Coming to work under the influence of alcohol or drugs
- Insubordination
- Divulging confidential information about official matters.
- Unauthorised or careless use of FCTV vehicles.

Category c offences shall attract the following sanctions

Letter of observation –issued after the attention of the employee has been drawn to the misdemeanour;

Letter of warning: -3 consecutive warning letters for the same offence will result in dismissal.

Suspension from work for up to 8 days without pay.