



AL-ANSAR
— **FOUNDATION** —
Service to Humanity

September 2020

Corporate Headquarters

42a, Idanre Hills Street, Off Wikki Springs Street,
Off Agulu Lake Street, Off IBB Way,
Maitama, Abuja, Nigeria

Corporate Policy Al-Ansar Foundation

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FOREWORD

This Policy and Procedure Manual of the Al-Ansar Foundation is meant to equip staff and stakeholders with the relevant knowledge on the operational modalities of the Al-Ansar Foundation and its Subsidiaries.

Every organization exist to provide one forms of services or the others to its targeted customers, clients and stakeholders. We at Al-Ansar Foundation see 'service to humanity' as the essence why we exist. Therefore, Al-Ansar Foundation has a greater role to play for the survival of the Nigerian society since service serves as the bedrock of what people look for in any given endeavour.

The benefits of this manual are unquantifiable as it contains not x-rays of the nitty-gritty of our operations but also adumbrates the salient issues operative in delivering service to humanity. This manual should be a daily guide for all employees and stakeholders who serves as middlemen in our quest to provide qualitative services to our teeming customers. It should also serve as a resource material for Board Members and other relevant stakeholders who wish to see service provisioning as a way of alleviating the suffering of the vulnerable groups in our society.

I, therefore, recommend this manual to all the staff, Board Members and critical stakeholders of the Al-Ansar

Foundation since the operations of the Foundation and its Subsidiaries cannot be effectively and efficiently discharged without adequate knowledge of our guiding principles and philosophies as enshrined in the manual.

Dr. M. K. Dikwa, mni, Ph.D., FCNA, ACA
Founder/President

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1.0 Preamble

Al-Ansar Foundation is a Non-Governmental Organization, Non-Political and Profitable Organization, registered under Corporate Affairs Commission (CAC) in 2015. It is our aim to empower youth and women to drive sustainable development through access to quality healthcare, educational scholarships, leadership and peace building trainings, and providing economic opportunities in business and entrepreneurship.

1.1 Authority of the Policy Manual

- a) This manual has been developed approved and issued by the Board of Trustees of Al- Ansar Foundation. Compliance with the policies and procedures contained in this manual is mandatory for all Al-Ansar Foundation's stakeholders and employees.
- b) Failure to comply with any policies and procedures contained in this manual may render an employee to disciplinary action. A plea of ignorance will not be acceptable as an excuse for non-compliance.
- c) If for any reason a given policy or procedure cannot be implemented, it would be incumbent upon the responsible officer to notify the immediate senior in writing detailing the circumstances and submitting an alternative policy or procedure for the approval of the Team Lead, who shall either endorse or reject the

exception and the procedure to be valid as a replacement.

1.2 Effective Date

Implementation of this manual shall be effective 1st January, 2021 after the endorsement by the Board.

2.0 Corporate Policies and Procedures

2.1 Introduction

This Corporate Policy is a social contract between Al-Ansar Foundation, Subsidiaries, Employees, its esteemed Stakeholders/Volunteers throughout the country and beyond, geared towards excellence service to humanity. Al-Ansar Foundation Corporate Policy is viewed as the most important veritable tool employed by the Foundation to ensure that people get the best they deserve from the services offers by Al-Ansar Foundation in terms of delivery of basic services in an improved, efficient, prompt, and transparent manner.

This policy document is operational and management tool that guides service provisioning. It is a set of rules, promises, ways and manner upon which stakeholders can expect and demand quality service as a right, and which they can have recourse when services fail. This policy is a general guidelines and

philosophy guiding the operations and management of Al-Ansar Foundation.

2.2 Vision Statement

“Providing quantitative and qualitative service to humanity”

2.3 Mission Statement:

The Mission of Al-Ansar Foundation is improvement of general well-being of the vulnerable people in our society and to provide quantitative and qualitative education to our youths within the capacity of the Foundation.

2.4 Core Value

In Al-Ansar Foundation we cherish AND believe the following key words. Some of our core values include:

- Integrity
- Respect
- Honesty
- Fairness
- Trustworthiness
- Accountability
- Learning
- Selflessness
- Responsibility
- Servant Leadership

- Coherence
- Transparent
- Prudence
- Esteem
- Partnership
- Excellence

3.0 Brief History

Al-Ansar Foundation is registered by the Corporate Affairs Commission as a nongovernmental organization that is dedicated to empowering youth and women to drive sustainable development through access to quality healthcare, educational scholarships, leadership and peacebuilding training, and providing economic opportunities in business and entrepreneurship. The Foundation is also committed to propagating Islamic knowledge and cultural integration in society Al-Ansar Foundation believes that Sound Western and Islamic education imbued with the fear of Allah (SWT) is the best instrument for promoting peace in Nigeria and beyond.

4.0 Bye Law/Constitution

No organization can function properly without rules and regulations. It is against this backdrop that Al-Ansar Foundation believes that there should be a well guided and written document known as “Bye Law' or “Constitution.”

The Bye Law/Constitution document is what guides every stakeholder with Al Ansar Foundation. (See a copy of the Bye Law/Constitution on “Appendix xxx”).

5.0 Articles of Corporation

The Articles of Corporation of Al-Ansar Foundation is part of the policy guiding the operations and management of Al-Ansar Foundation (See 'Appendix xxx')

6.0 Governance Structure

The governance structure of Al-Ansar Foundation is basically divided into two categories. They are:

- Governing Body; and
- Management Body

7.0 Organizational Structure: Al-Ansar Foundation operates a simplify hierarchical model of organization structure. Al-Ansar Foundation believes in principles of authority and as such responsibilities and authority from hierarchically from top to bottom.

AL-ANSAR FOUNDATION ORGANISATIONAL STRUCTURE

8. BACKGROUND

Organisational structure for start-ups is vital for success. An incorrect structure may lead to miscommunication, decreased productivity, disrupted workflow and inability to achieve goals and objectives, especially as the Founding and Development Team are often inseparable part of the organisations. For this reason, Al-Ansar Foundation is forming a suitable and effective Founding Team that will be charged with the responsibilities of implementing nine months start-up programmes for successful full take-off by January 2021.

Since a “Branch Structure” approach with lean resource management will be adopted, the duties and responsibilities of the founding team will be streamlined into two units, without compromising necessary checks and control.

This structure is therefore diligently and carefully designed to economically but effectively define everyone's roles and responsibilities in terms of what they are delivering to the organisation. This will ensure optimal efficiency and buy in, and avoid double jobbing and confusion.

The organisational structure of Al-Ansar Foundation for start-up phase is hereby presented:

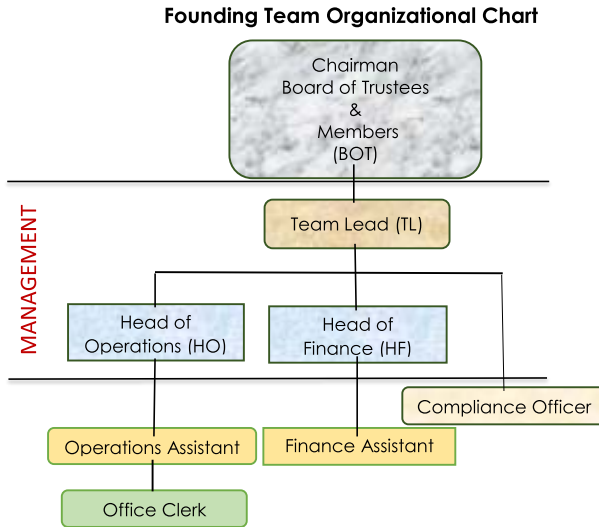


Figure: The oragnizational structure of Al-Ansar Foundation

8.1. THE BOARD OF TRUSTEES (BoT)

The Board of Trustees (BoT) which act as the legal owner of Al-Ansar Foundation including the subsidiaries/investments, is made up of the Chairman and members.

As a collective body, the BoT hold the authority and responsibility for:

- I. Playing the critical role in the setting-up,

- development and growth of Al-Ansar Foundation;
- II. Establishing and supporting Al-Ansar's vision and mission;
- III. Approving and ensuring implementation of policies, manuals, workplan and budgets;
- IV. Ensuring the growth and sustainability of the Foundation;
- V. Hiring and supervising the Team Lead (TL) and management staff and evaluating their performances;
- VI. Act as ambassadors and represent the Foundation at larger community;
- VII. Responsible for funding, financial and fiscal health of the Foundation;
- VIII. Oversighting the daily operations and management of the Foundation; operated by management, staff and volunteers;
- IX. Act as guardians for the organisation and protect and maintain the core values and purposes of the Foundation
- X. Any other roles and responsibilities, it deems fit and necessary for promotion and development of Al-Ansar Foundation;

8.2. THE MANAGEMENT

The Start-up management team or founding management team of Al-ansar Foundation will consist of three members - the Team Lead (TL) as the

overall head, supported by the Head of Operations (HO) and Head of Finance (HO).

Collectively as the Executive Management, it will efficiently and effectively execute the day-to-day activities and guides the overall development and progress of the Foundation.

9.1. THE TEAM LEAD (TL)

Position Description:

Under the authority and responsibility from the BoT, the TL will lead and manage Al-Ansar Foundation, on a day-to-day basis with full understanding and commitment to the mission, goals, and objectives of the organization.

The TL will serve as the Secretary of the BoT and also steer a team of around 7 staff of the Foundation HQ, Abuja and additional staff of the subsidiaries in Abuja and Maiduguri and, take responsibility for establishing office, recruiting competent staff, establishing a network of qualified professionals to serve as short term technical advisors to support strengthening of the Foundation.

As the leader, s/he must have full understanding of the roles and responsibilities of the BoT, the roles and responsibilities of the founding management team and staff, Standard Operating Procedure (SOP),

Financial Manuals (FM), compliance issues for effective overall management, supervision, reporting and relationship management of the Foundation in line with the start-up and full take-off implementation strategies.

The TL will provide strategic, managerial, technical leadership and management oversight to the Foundation. S/he will oversee all aspects of the Start-up implementation, including activities, personnel and financial management. S/he will maintain close coordination with BoT and other stakeholders, ensuring that all interventions are of high quality and lead to measurable impact. S/he will be responsible for timely and full implementation of workplan activities, deliverables and execution, monitoring and reporting of the activities.

The TL is responsible for ensuring staff compliance with the organisational policies and procedures and Government rules and regulations. The TL will be responsible for ensuring successful full take-off of the Foundation by January 2021 and, establishment and optimal operations of the subsidiaries.

Specific responsibilities may include but are not limited to:

a. As the Secretary of Board of Trustees:

- i. Prepares for and attend all of its meeting;

- ii. Provides progress reports, materials, and other items associated with BoT responsibilities and activities in a timely manner;
- iii. Informs the Board of all actual and potential conflicts of interest relating to the general purposes and activities of the organization and to specific issues before the board;
- iv. Identify and follow-up on non-discretionary issues requiring Board's approval and support;
- v. Other responsibilities as requested by the Board, the Board Chair, and/or other members of the Board;

b. As the leader of the Foundation:

- i. Execute overall day-to-day management of the Foundation for successful achievement of all the deliverables for the start-up and full take-off operations;
- ii. Lead the Foundation set-up, including developing organisational structure, SOP, Financial and Procurement manuals, Internal Controls and Performance Management system;
- iii. Lead setting up and staffing of the Foundation, as well as the subsidiary offices and perform oversight functions to put them on track of overall organisational goals and mission;

- iv. Ensure adherence to all the policies, procedures and manuals by all staff of HQ and subsidiaries;
- v. Overall management of all human, physical and financial resources related to the Foundation;
- vi. Monitor performance of the Founding Management Team to ensure all milestones set in the work plan are met, develop mitigation plans to reduce risks and take corrective actions to remedy any deviation from the work plans;
- vii. Mentor, support, and supervise staff and directly manage consultants.
- viii. Lead the preparation of activity work plans and budgets, and ensure the timely implementations and submission of all activity reports.
- ix. Ensures all legal and regulatory documents are filed and monitor compliance with laws and regulations.
- x. Where applicable, ensures all relevant tax returns are filed and remittance made in accordance with laws;
- xi. Conduct monthly and quarterly planning, review and progress meetings with both HQ and subsidiary teams
- xii. Attend the relevant meetings, workshops forums to present the achievements and

- successes of the Foundation;
- xiii. Establish and manage relationships with partners and key stakeholders
- xiv. Ensure and maintain comprehensive project documentation (including Activity, Monthly and Review Reports)
- xv. Establish and implement performance measurement of staff and activity using appropriate systems, tools and techniques
- xvi. Determine personnel, supplies, equipment, and other resources needed for the Foundation.

Minimum Requirements:

- Bachelor's Degree or Equivalent in Management, Economics, Law, Social Sciences or education related courses.
- Advanced degree (Masters or equivalent) is preferable
- At least 15 years of working experience.
- Strong management, supervisory, and capacity building skills, including at least 5 years' experience in managing teams of professional staff in government counterparts, international donors, and local organizations donor-funded projects.
- Strong leadership skills and ability to respond effectively to deadlines and high-pressure situations.
- Demonstrated strategic planning, staff

- development and capacity building experience.
- High level of competency with MS Office software (MS Word, Excel, PowerPoint, Outlook).
- Entrepreneurism and dynamism combined with excellent interpersonal skills demonstrated by public relations, policy, and diplomacy skills, including ability to work with various stakeholders, communities, government officials and other multilateral bodies.
- Attention to detail with strong analytical skills in general office management, strong orientation to clients.
- Excellent oral and written communication skills in English.
- Strong critical thinking and problem-solving skills to strategize, plan, and manage resources for successful completion of projects.
- Ability to build a proactive team, motivating staff and working collaboratively with colleagues and providing support and advice as necessary.

9.2. HEAD OF OPERATIONS (HO)

Position Description:

Under the guidance of the TL, the Head of Operations (HO) is accountable for the efficient and quality assured operations of Al-Ansar Foundation. The position supports the founding team and programme management in the implementation of the strategic plan and work plan for the overall management and

achievement of start-up and full take-off milestones, goals and objectives.

The HO ensures a well-managed, results-oriented, and fully accountable office, and facilitates programme implementation and delivery by overseeing the operational needs of programmes and projects. S/he is a member of the Founding Management Team, reporting to the TL and responsible for oversight and management of administrative operations, human resources management, protocols, efficient procurement, logistics, security and cleaning of premises.

Specific responsibilities may include but are not limited to:

- I. Supports the TL to provide quality leadership and efficient management of people, process and system to achieve the Foundation's start-up and full take-off of milestones, goals and objectives;
- II. Supports the TL to develop and implement organisational structure, Standard Operating Procedures (SOP) and Internal Controls;
- III. Works closely with the TL to ensure responsiveness to BoT;
- IV. Oversees a collaborative process to develop, refine, monitor operating procedures for implementing the start-up and full take-off

- programmes;
- V. Ensures staff compliance with policies, employee handbook and SOP, as well as detects areas of weakness in implementation process and Provides recommendations for improvements;
- VI. Coordinates and oversees HRM and office management, including but not limited to lower officers' recruitment when necessary; performance evaluation for employees as well as subsidiaries, tasks and activities, training and capacity building, leaves, discipline, welfare, facility management, logistics and security;
- VII. Coordinates procurement processes in accordance with developed rules and regulations and standard guidelines and procedures;
- VIII. Ensures the safe custody and proper use and maintenance of assets, including control of individual staff files, subject files, records and others related documents;
- IX. Develops and manages the marketing, promotion, advocacy/sensitisation and publicity towards creating public information campaigns or lobbying efforts that will influence public patronage, image, buy-in and support for the foundation and its subsidiaries;

- X. Oversights and backstops the subsidiaries' operations and activities to ensure full adherence with directives, policies, rules and regulations, reporting and targets;
- XI. Any other duty that may be assigned by the Board and TL;
- XII. Acts on behalf of the TL as needed.

Minimum Requirements:

- Bachelor's Degree or Equivalent in Management, Social Sciences, Facility Management, Administration or Quality Control related courses
- Advanced degree (Masters or equivalent) is preferable
- At least 10 years of working experience
- At least 3 years in operations management and administration of government counterparts, international donors, and local organizations donor-funded projects
- Demonstrated strategic planning, staff development and capacity building experience.
- High level of competency with MS Office software (MS Word, Excel, PowerPoint, Outlook)
- Excellent oral and written communication skills in English, including writing, editing and preparing documents/reports
- Knowledge of procurement, purchasing and inventory management
- Evidence of organizational management and

process-oriented skills (e.g. total quality management)

- Attention to detail with strong analytical skills in general office management, strong orientation to clients
- Ability to manage a complex and diverse workload and to work to tight deadlines
- Ability to build a proactive team, motivating staff and working collaboratively with colleagues and providing support and advice as necessary

9.3. HEAD OF FINANCE (HF)

Position Description:

With oversight from the TL, the Head of Finance (HF) will be guide establishing and strengthening financial systems for Al-Ansar Foundation. The position supports the Founding Team and programme management in the implementation of the strategic plan and work plan for the overall management and achievement of start-up and full take-off milestones, goals and objectives.

The HF is a member of the Founding Management Team reporting to the TL and responsible for oversight and maintenance of financial resources, records, controls and reporting, as well as lead the formulation, development, implementation and review finance policies, procedures and practices.

The HF is responsible for day-to-day financial operations tasks and provide high-level strategic leadership in finance to the office as a whole, including subsidiary offices. The post holder leads the start-up and full take-off implementation Plan regarding financial management, and solidify financial processes and systems in line with developed financial manuals, financial policies and procedures & other industry best practices.

Specific responsibilities may include but are not limited to:

- I. Lead and Supervise the Finance Officers at HQ and subsidiaries and ensures they have the capacity required of accountants for strengthen financial management for Al-Ansar Foundation;
- II. Reporting to TL, advise and guide on compliance to financial regulations
- III. Lead the development of the Financial Manuals and Internal Control systems;
- IV. Lead and ensures accuracy of work plan and budget submitted for approval and oversee monitoring of all budget's performance on a continuous basis and undertake variances;
- V. Create Chart of Accounts (COA) suitable for the nature of activities of Al-Ansar and the subsidiaries and ensure that every financial

- transaction bears the appropriate code;
- VI. Reviewing and ensuring that all expense (overheads, activities, consultant, travel, etc.) meet the policies and best practices;
- VII. Keeping accurate record of all books of accounts and ensure the daily posting of all financial transactions into relevant accounting books are in consistent with Generally Accepted Accounting Principles (GAAP);
- VIII. Ensure minimum, if possible, zero compliance queries by assuring quality control checks on the accounting entries and guarantee that valid and accurate transactions are entered into the accounting books, and all financial transactions are appropriately processed, using the correct accounting codes;
- IX. Render monthly financial statements, expenditure reports, liabilities/commitment statements;
- X. Ensure timely preparation of bank reconciliations statements and reconciliations of receivables and payables;
- XI. Preparing weekly and monthly cash requirements, monitoring cash flow and reconciling cash accounts to maintain appropriate cash balances, including managing and monitoring the petty cash system;

- XII. Ensures the Fixed asset register is up to date and regularly updated on a continuous basis;
- XIII. Administering monthly payroll by ensuring correct computation and processing payment of individual staff (HQ and subsidiaries) monthly salary and generating pay slips, computing and processing remittance for statutory deductions (i.e. PAYE tax, Contributory pension, etc) and preparing monthly payroll variation report for comparison of individual staff's current salary with previous month's salary;
- XIV. Guide and support subsidiaries' accountants and other staff to ensure financial management standards are upheld. Arrange additional training/capacity building, as required;
- XV. Support Board and management team to analyse monthly expenditure, raising alerts when overspends are identified, as well as advising and guiding on quality financial management;
- XVI. Perform other duties as assigned;

Minimum Requirements:

- Bachelor's Degree or Equivalent in Accounting/Finance/Business Administration
- ICAN membership or equivalent: (ACA, ACCA, etc) is preferred

- A minimum of 10 years accounting or auditing and grants management experience
- At least 3 years in management level of government counterparts, international donors, and local organizations donor-funded projects
- Good understanding of budgets, financial processes and financial reporting and compliance with donor requirements.
- Excellent understanding of financial systems and procedures.
- Excellent experience of computerised accounts packages, and MS Office software (MS Word, Excel, PowerPoint, Outlook), including e-payment systems
- Knowledge of procurement, purchasing and inventory management.
- Effectiveness in training and coaching finance and non-finance staff in internal control policies and procedures to ensure highest standards are maintained.
- Ability to manage a complex and diverse workload and to work to tight deadlines.
- Ability to build a proactive team, motivating staff and working collaboratively with colleagues and providing support and advice as necessary

10. STAFF MEMBERS

Staff members of Al-Ansar Foundation are non-

management staff and are responsible for the day-to-day functioning and implementation of its programmes and projects. Each staff member reports to his/her relevant unit head. Specifically, as per the start-up structure, the staff of Al-Ansar fall into three groups - responsible for activities related to (1) Operations, (2) Finance and (3) Compliance (See figure: Organisational Chart).

10.1. COMPLIANCE OFFICER (CO)

Position Description:

Under the supervision of the TL, Compliance Officer (CO) is immediately below management level but above officers' level. CO will serve as a check, auditor, monitor and inspector for the people, process and system for assuring that all staff are well versed in the Foundation's policies and procedures, and are adhering to such, as well as. Identify gaps in existing internal control systems, and providing recommendations to strengthen them.

In coordination with the TL, s/he will develop a plan and evaluation tools, and then carry out independent appraisals and verifications of the effectiveness and efficiency of SOP, FM, policies, minutes and directives including reliability of financial reporting, compliance with applicable laws and value for money principle.

The CO will also monitor the subsidiaries for ensuring that the respective subsidiary's workplan, budgets and set targets are being implemented as approved, as well as, for compliances with the relevant state laws, industry standards and regulations, and Al-Ansar Foundation's overall policies and procedures.

Under the direction of the TL (and the Board, where necessary), s/he will conduct thorough investigations of petitions, whistle-blower cases and suspected fraud; and will directly interface with the TL and/or the Board on these or other specific cases.

Specific responsibilities may include but are not limited to:

- I. Ensure that financial and operational activities are in compliance with the Nigeria law such as tax laws, Al-Ansar rules and regulations, policies and standards;
- II. Develops an annual customized compliance monitoring plan, including evaluation tools, standards, ethical considerations, and schedule to evaluate all office locations and to visit subsidiaries needing extra attention;
- III. Develops compliance framework for the Foundation; including compliance checklists for the various business processes and transactions;

- IV. Periodically reviews and updates the compliance monitoring checklist and other tools to stay current with Al-Ansar procedures and policies;
- V. Examines the effectiveness of internal controls and compliance policy framework and identifies gaps in procedures and controls systems and provides recommendations to the Founding Leadership Team for strengthening them;
- VI. Follows-up on recommendations to ensure they have been implemented and adhered to;
- VII. Tests internal controls, targeting high risk areas, including workshops, vehicle usage, inventory control and cash advance management, payroll and Facility Management;
- VIII. Documents internal control weaknesses and compliance deviations and their impact, and makes recommendations to address these weaknesses;
- IX. Conduct pre-payment audits on vouchers, invoices, travel expenses report and all supporting documents for all payments related activities. Verify proper account or project codes have been applied;
- X. Prepares detailed reports of each compliance review and other task assignments, with prioritized findings and recommendations;

- XI. Provides risk assessment for financial and operational landscape. Identify high risk, high probability events, and provide recommended mitigation plan. Provide ad hoc risk assessments for specific scenarios by request;
- XII. Provide ad-hoc advice, helping staff to achieve the goal of establishing sound risk management and internal control systems; offer practical advice on how best to comply with financial policy and guidelines;
- XIII. Prepares monthly audit, investigations, and status of recommendations reports for submission to TL/ BoT, if required;
- XIV. Design subsidiaries' daily returns/reporting template to disclose their daily operational activities and financial transactions. Obtain scanned copies of the daily returns/reports, and forward with own observations, comments and recommendations to TL and BoT, as requested;
- XV. Visit subsidiary offices fortnightly, to conduct physical review, confirmation and reconciliation of the preceding fortnight's daily returns/report and forward with own observations, comments and recommendations to TL and BoT, as requested;
- XVI. Perform other duties as assigned by the TL;

Minimum Requirements:

- Bachelor's degree in Accounting, Business Management, Law or related field of study
- Professional certification in Accounting, Internal Audit, and Fraud Examination
- 7 years of experience in compliance, risk management or audit required
- Extensive familiarity with NGO/Foundation programmes, rules and regulations
- Excellent planning, management, and organizational skills
- Excellent experience of computerised accounts packages, and MS Office software (MS Word, Excel, PowerPoint, Outlook)
- Professional proficiency in English required
- Excellent report writing skills

10.2. OPERATIONS ASSISTANT (OA)**Position Description:**

The Operations Assistant (OA) will support the smooth operations of logistics, initiatives, and programmes by providing administrative assistance. S/he works with the HO to maintain the Foundation's calendars, receiving and composing communications as correspondence, and replies to inquiries.

The OA will also perform a variety of moderately ICT support duties to ensure smooth delivery of information technology services. Monitors, operates,

or coordinates and assists others in the operation of computer hardware, software, and peripherals in order to achieve desired results.

Specific responsibilities may include but are not limited to:

- I. Support the HO in facilitating smooth management of administrative operations, human resources management, protocols, efficient procurement, logistics;
- II. Provide assistance in the staff use of personal computers and Sets up and configures desktop/Laptop computers and peripherals, and install software (eg. Office, Antivirus, etc);
- III. Provides basic troubleshooting of common computer problems, maintain computer equipment (e.g. disk drives, printers, scanners, projectors) and Act as a customer liaison for the ICT services;
- IV. Design, create and maintain database of records and basic reports for staff, resources, activities or programmes for easy retrieval and referencing;
- V. Coordinate logistics and facility for teleconferencing, physical and virtual meetings and making sure of quality servicing of meetings;
- VI. Arrange spaces for employees making sure of

- the availability of desks, chairs, tools, etc. are ready for them to use on the start day;
- VII. Ensure the office facility is properly maintained for good work environment;
 - VIII. Take minutes and records of meeting;
 - IX. Maintain electronic and manual Inventory of assets, at both HQ and subsidiaries;
 - X. Coordinate procurement and engagement of vendors for goods and services;
 - XI. Any other task assigned by the HO;

Minimum Requirements:

- Bachelor's Degree or equivalent in Management Information System (MIS), Information Technology, Data Processing or related field of study. A graduate of Management or Social Science fields with data processing training or computer operations training may be considered
- Three or more years of related experience with computers and providing customer service in a technological environment.
- Excellent planning, management, and organizational skills
- Verbal and written language skills in English required
- Good memo and report composition and editing skills.
- Able to work independently by managing priorities and workload within general schedule of

- works
- Ability to multi task and organize ongoing projects, looking for ways to become more efficient in completing tasks

10.3. FINANCE ASSISTANT (FA)

Position Description:

Under supervision of the HF, the Finance Assistant (FA) is expected to perform finance and accounting duties and to assure accuracy and compliance with internal and external financial regulations. Liaise with relevant banks, and government departments and offices in relation of taxes and statutory returns.

The FA will assist in providing Finance & Accounting support and coordinating activities of the Finance Unit. S/he will assist the HF in ensuring that any money expended is done in accordance with Generally Accepted Accounting Principles (GAAP) and financial regulations of Al-Ansar Foundation. The FA should be conversant with, and adheres to, Al-Ansar Financial regulations, internal controls measures and procurement guidelines, in all activities.

Specific responsibilities may include but are not limited to:

- I. Raise vouchers to process payment of expenses, including per diem, DSA and

- transport to staff and participants during activities and official travels;
- II. Maintain accounting books, records, files, Fixed Assets Register (FAR), inventory and data base of Assets of the foundation and its subsidiaries;
 - IV. Liaise with bank for processing banking transaction and timely banking of cash inflows;
 - V. Timely preparation of bank reconciliation statement and, report on and following up differences if observed;
 - VI. Assist in month-end account balancing and closing activities, including Accounts Receivables (AR), Accounts Payables (AP) and outstanding advances, and ensure their timely reconciliation;
 - VII. Maintain ledgers and Prepare monthly Financial statements/reports;
 - XI. Ensure proper accounting codes have been used for all financial postings;
 - VIII. Maintain/update logs for payment processing and tracking, such as PV register;
 - IX. Assist in pre-payment audit / check on vouchers, invoices, travel expenses report and all supporting documents for all payments so as to minimise compliance risks and queries;
 - X. Performance Audit Trail of financial transaction for correctness, accuracy and

- integrity of books of accounts and financial statements;
- XI. Carry up remittances of statutory deductions to Banks/Statutory Authority (PAYE & WHT);
- XII. Perform other related duties as assigned by the HF;

Minimum Requirements:

- Bachelor's Degree or equivalent in Accounting or Finance.
- Three or more years of related experience as Accountant, Finance Officer or similar Positions.
- Proficiency in Microsoft Office, especially Excel spreadsheets, or comparable software and basic accounting software.
- Knowledge of generally accepted accounting, budgeting and fiscal control theory and practices.
- Quantitative and analytical skills.
- Ability to work well with others and verify and analyse financial data, identify errors and prepare reports.
- Good verbal and written communication skills.
- Prior experience working with international NGOs and government organizations, and knowledge of USAID rules and regulations will be an advantage.

10.4. OFFICE CLERK (OC)

Position Description:

Office Clerk (OC) is to provide administrative and clerical support to ensure the efficient operation of the office activities. OC will help ensure a high standard of hygiene and cleanliness throughout the office and also the needed office safety and support facilities/equipment.

Specific responsibilities may include but are not limited to:

- I. Manage the Front Desk and provide receptionist services;
- II. Answer telephone/intercom and transfer to appropriate staff member;
- III. Meet and greet visitors in a courteous manner;
- IV. Open, date stamp, register and distribute all general correspondence.
- V. Send and receive mail; Sign for and distribute courier packages; receive goods from vendors and other service providers;
- VI. Operate office equipment, perform general clerical duties to include assisting staff with photocopying and binding of documents as needed;
- VII. Assume dispatch duties and perform errands that assist daily functions as needed;
- VIII. Provide administrative support to the HO in managing store requisitions and updating BIN

- cards;
- IX. Supervise the contract cleaner daily to ensure that the office environment is thoroughly cleaned and made conducive for staff to carry out their duties;
- X. Coordinate catering services and logistics for workshops, trainings. Meetings, official functions within and outside the office location;
- XI. Monitor and maintain office supply inventory and stock kitchen and cleaning materials;
- XII. Manage petty cash;
- XIII. Other duties as assigned;

Minimum Requirements:

- Ordinary National Diploma
- Good oral and written English.
- Minimum 2 years work experience in related job in an office setting required.
- Strong computer and internet skills including familiarity with Microsoft Word and Excel and other commonly used software.
- Strong organizational skills, record keeping, and attention to detail.
- Displays maturity, discretion, enthusiasm, and a positive attitude.
- Ability to work independently, establish priorities, and manage workload.

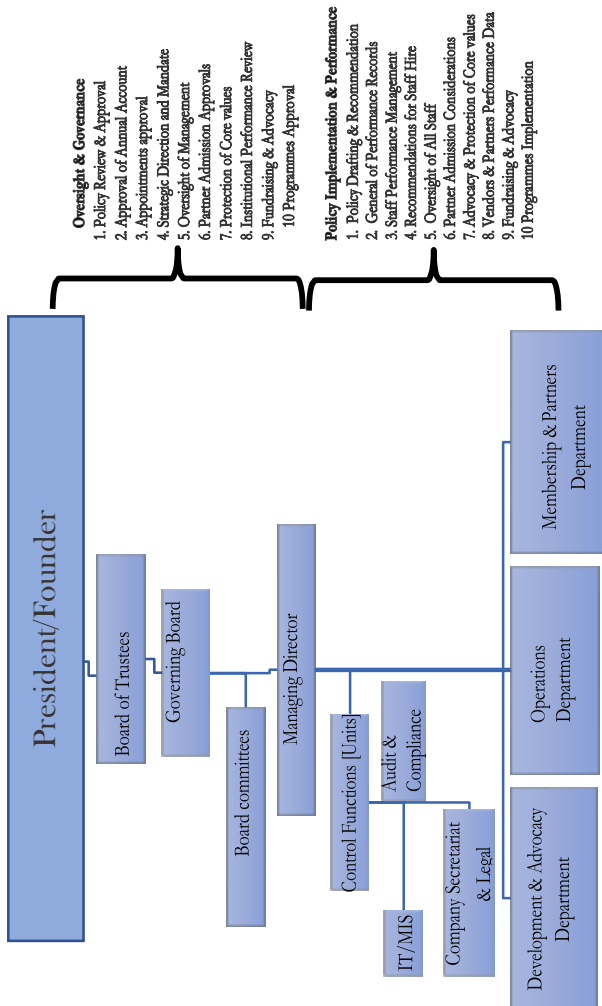
11. CONCLUSION

The staff positions and responsibilities outlined above are not fixed. Al-Ansar Foundation can have other staff members too, that are typical to Foundation/NGOs, such as Technical Assistant, Programme Officer, Procurement Specialist, Monitoring and Evaluation Specialist, Advocacy, Communication Specialist, Gender and Vulnerable Specialist and some more.

However, in cases where an NGO is just starting, or in the process of developing, the structure being proposed will be appropriate. One staff may be handling more than one related responsibility. The details of all staff members, their roles and responsibilities, and the organizational structure are concretized by including them in the Foundation's SOP, and can be added to, or changed, with the approval of the BoT. The organizational structure itself may change over time, depending on how the programmes and projects are and new ones initiated.

Therefore, a total of seven staff at the Foundation HQ may be engaged on temporary hire basis to commence the operations of the start-up programmes till 31st December 2020. This period will represent probation period. The staff that perform satisfactorily may be re-engaged to transit to full take-off period on permanent hire basis from 1st January 2021. By then, the Foundation may conduct staff needs assessment to determine its required full complement of the staff.

12 Organogram of the Al-Ansar Foundation



Al-Ansar-Draft Governance & Organisational Structure

Exclusive Board

1. Approval of Annual Accounts
2. Appointment of Governing Board Members
3. Approval of Strategy
4. Oversight of Governance Practice
5. Institutional Performance Review
6. Fundraising & Advocacy
7. Programmes Approval

Board of Trustee

1. Policy Approval
2. Approval of Legal Agreements
3. Approval of Programmes and Partners
4. Protect and Maintain Vision, Mission, Core Values
5. Advocacy & Fundraising
6. Approval of Strategy Plans
7. Consideration of the Governing Board's Performance
8. Nomination and Appointments to Governing Board
9. Member Category Review & Approval

Governing Board Committees

1. Nominations & Governance
2. Finance and Fund Raising
3. Audit and Compliance
4. Programmes & Projects
5. Membership & Partnerships

Governing Board

1. Recruitment and Oversight of Management Committee
2. Consideration of Annual Accounts of Al-Ansar Foundation
3. Review and Recommendation of Strategy to BoT
4. Oversight of Governance Practice of Management
5. Institutional & Management Performance Review
6. Fundraising & Advocacy
7. Programmes Consideration and Recommendation
8. Member Category Review and Recommendation

Nominations & Governance Committee

1. Oversight of Company Secretariat
2. Membership admission process
3. Membership Database Review
4. Assessment of Board Members
5. Review of Management Performance
6. Review of Staff Policies
7. Admission of Board Members

Finance & Fundraising Committee

1. Review of Finance Policy
2. Review of Accounts & Statements
3. Review and Recommendation of Budgets
4. Review of Investments
5. Review of Expenses
6. Review of Fundraising Activities
7. Review of Return on Assets
8. Allocation of Funds to Projects

Managing Director

1. Strategy
2. Fundraising
3. Programmes
4. Compliance
5. Stakeholder Management
6. Strategic Communications
7. Effective leadership of Al-Ansar Foundation

Membership & Partners Department

1. Membership admission process
2. Membership Database Optimisation
3. Membership Engagement Communication
4. Partner Management and Engagement
5. Programmes Applications Review
6. Impact Measurement & Surveys
7. Volunteer Management

Membership & Partners Committee

1. Categorisation of Members
2. Review of Member Admissions
3. Consideration for Partnerships
4. Review of Member Engagement Protocols
5. Review of Project Promotions
6. Review of Partner Engagement Protocols

Audit & Compliance Committee

1. Assessment of Compliance with Due Process
2. Assessment of Utilisation of Assets
3. Assessment of Compliance with Policies
4. Assessment of Compliance with Budget
5. Assessment of Fair Process
6. Consideration of Whistleblowing Cases
7. Review of Investigation

Development & Advocacy Department

1. Fundraising Initiatives
2. Programmes & Projects Design
3. Programmes & Projects Promotion
4. Target Stakeholder Engagement
5. Programme Sponsorships
6. Partnership Evaluations
7. Publications & Social Media

Operations Department

1. Finance and Accounts
2. Administration & Protocol
3. Facility Management
4. Human Resources Management
5. Vendor Management
6. Fleet Management
7. Security
8. Archives

13.0 Board Duties and Responsibilities

The Board shall manage the affairs of the Foundation and all powers shall be exercised by the Board in accordance with the By Law and Constitution of the Al-Ansar Foundation. Without limiting the generality of the foregoing, it shall be the duty of the Board to:

- a. Be responsible for the wise investment, management, and approval for disbursement of Foundation funds.
- b. Determine the Annual Amount available for distribution of grants from each Fund account and approve the annual operating budget of the Foundation.
- c. Select or approve a depository or depositories for the funds and securities of the Foundation.
- d. Provide that the accounts of the Foundation be examined annually in accordance with generally accepted accounting principles and shall be responsible to provide an accounting of the Foundation funds to Council and as may be reasonably be requested by donors.
- e. Be responsible for annual filing of forms required for the Foundation to maintain its nonprofit, tax-exempt status.
- f. Consider priorities for charitable goals identified annually by Council to be addressed for funding consideration and to inform Council of the amount of Restricted or Unrestricted funds available to address each

- of the goals after taking into consideration the residual funding available necessary to prolong the activity and funds necessary to meet continuing funding obligations and administrative expenses.
- g. Disburse approved funds promptly upon Council request for the purpose to which they have been approved.
 - h. Decide which appropriations and grants made by the Foundation will require acceptable annual reports accounting for the use of such appropriations and grants, and when requested, that such reports include a fiscal year audit prepared in accordance with generally accepted accounting principles.
 - i. Approve the kinds and classes of securities and accounts in which the funds of the Foundation shall be invested, either directly or through an independent investment management firm that they select.
 - j. Call for the appointment of special committees. The Board and Council shall use their best efforts to ensure that appropriate committees are established to evaluate nominees for awards, grants, scholarships, internships, etc. in accordance with selection regulations as approved by the Foundation.
 - k. Accept bequests, donations, contributions, or subscriptions as may be made to the

Foundation by individuals, corporations, or associations following evaluation of the appropriateness of accepting it.

- l. Adopt reasonable rules, regulations, and procedures for governing the receipt, anonymity and investment of gifts and donations, and the funding of grants, consistent with federal and state law.
- m. Make such expenditures and enter into such contracts and agreements as may be necessary to carry on the business of the Foundation.
- n. Assure that in the event of final dissolution or liquidation of the Foundation, and after payment or satisfaction of all outstanding obligations and liabilities, the remaining assets of the Foundation are distributed in compliance with the Articles of Incorporation and all applicable federal and state laws.

14.0 Board Meetings & Voting

A regular biennial meeting of the Board shall be held in conjunction with a Council meeting in even numbered years. It may be convened by teleconference. Further Board meetings and other business shall be conducted by electronic means and may be held at any time for any purpose or purposes, and shall be called by the Operations Director or by written request of two or more Trustees. Special meetings may be convened on the written request of

two officers plus three (3) additional Trustees or on the written request of a simple majority of the Board. Authenticated electronic mail shall be considered valid for written requests and votes.

Each Trustee shall have one (1) vote upon each matter submitted to a vote at any meeting of the Board. A quorum shall be present for a vote to occur. Voting by proxy shall be permitted.

15.0 Board Orientation/Evaluation

The training of Board Members is very important to the effectiveness of the board. Board orientation is a time in which the new board is educated about their duties and responsibilities in relation to Al-Ansar Foundation. Al-Ansar Foundation shall make adequate provision to conduct orientation exercises for new and existing Board Members on how they can discharge their responsibilities in line with the philosophy of the Foundation.

16.0 Subsidiary Organizations:

The Al-Ansar Foundation is made up of other subsidiaries. They include but not limited to the following:

- Al-Ansar Centre For Comprehensive Education (ACCE)
- Al-Ansar Radio/TV
- Al-Ansar Security Service Limited

- Al-Ansar University Maiduguri
- Al-Ansar Women and Children's Hospital
- Al-Ansar Masjid
- Al-Ansar Academy, Nyanya
- Al-Ansar Academy, Maiduguri
- Al-Qur'anic Memorization School, Maiduguri
- Al-Ansar Humanitarian Support Foundation
- Al-Ansar Financial Services

17. Brief Overview of Subsidiary Organizations

17.1 Al-Ansar Centre for Comprehensive Education (ACCE): ACCE was established in 2019. Our aspiration is to provide the highest quality of education in a safe and Islamic environment, and to encourage excellence in academics and moral development in order to give our students/pupils the opportunity to reach their full potential. We hope to set a strong foundation and standard for our future generations.

17.2 Al-Ansar Radio/TV: Al-Ansar Radio/TV was established in 2020 with a vision of setting up a leading diversified broadcast media organization in Nigeria that leverages state-of-the-art facility to bring new service and value to esteemed consumers (audiences) and advertisers.

- 17.3 Al-Ansar Security Service Limited:** The Al-Ansar Security Service Limited (ASSL) was established in 2020 with its Headquarters in Maiduguri, Borno State. The Security outfit is envisioned to be a force to reckoned with in the Private Industrial Security Sector in Nigeria. Al-Ansar is committed to a quality and total security solutions to numerous clients spread across the length and breadth of the country.
- 17.4 Al-Ansar University Maiduguri:** As part of efforts to provide quantitative and qualitative education to teeming youth population of Nigeria, the Al-Ansar University was birthed.
- 17.5 Al-Ansar Women and Children's Hospital:** The vision behind the establishment of the Al-Ansar Women and Children's Hospital is to provide succour to less privilege and vulnerable women and youths who may not be able to afford the cost of medical in conventional hospitals.
- 17.6 Al-Ansar Academy Maiduguri:** The Al-Ansar Academy Maiduguri is a specialized school comprises of Kindergartens, Primary and Secondary Schools that provide both Islamic and Western Education. The main purpose is to ensure that children acquire quality education at the basic school level.

17.7 Al-Ansar Academy, Nyanya Abuja: Al-Ansar Academy Nyanya Abuja is Primary and Secondary School established in 2020 located in one of the Satellites town in Abuja. The Academy comprises of both day and boarding facilities.

17.8 Al-Ansar Qur'anic Memorization School, Maiduguri: This school provides modern state-of-the-art facilities for students to learn how to memorize the Holy Koran.

17.9 Al-Ansar Humanitarian Support Foundation: The Humanitarian Support Foundation is one of the subsidiaries of the Al-Ansar Foundation. The Foundation is established to provide humanitarian support to citizens of Nigeria.

18.0 Departments/Sections

The Al-Ansar Foundation has the following Departments and Sections:

- Finance and Account Department
- Revenue and Resource Mobilization
- Operations Department
- Administration/Human Resource Department
- Audit Department
- Research, Monitoring and Evaluation

18.1 Governing Body General Assembly: A general assembly or **general meeting is a meeting of all the members** of an organization or shareholders of a company. The General Assembly of Al- Ansar Foundation shall be the supreme governing body of **AAF, being a Foundation**. It should consist of all members, the Board of Trustees, the Governing Board and other Stakeholders. The general Assembly should **meet once a year** in the normal course of business. The Governing Board with support of Eternal Auditors and the Secretary of Al- Ansar Foundation, present the Annual Accounts and Financial Report for the past year, showing resources generated and how such resources have been utilized, as well as plans for the next financial year.

Board of Trustees: A board of trustees is an appointed or elected group of individuals that **have overall responsibility for the vision and mandate** of an organization. In some instances, the board of trustees is also members of the governing body of the organization and seek to ensure the best interest of stakeholders in oversight of management decisions. Most Board of Trustees **meet twice a year**, ahead of the 2nd of 4th Governing Board meetings to review half year situations and advise on priorities for the 2nd half of the financial year. The members of the Board of Trustees should be members with high network and

personal network as well as reputation to equitably advocate for the mandate of Al- Ansar Foundation and lead mobilization of resources.

Governing Board: A Board that governs the affairs of Al-Ansar by **providing oversight of Executive Management**. The Board reviews and considers draft policies for approval of the Board of Trustees and some fundamental policy shifts with impact on Mandate or deployment of >10% of the total network of Al-Ansar Foundation, may require Approval at the General Assembly. The Governing Board should **meet at least quarterly**. The Governing Board should have **Board Committees** that is composed of members of the Governing Board and Management as may be applicable. The Managing Director is a member.

18.2 Management Body

Management Committee: – A Committee that is consisted of the Managing Director, the Company Secretary and all Heads of Departments of Al-Ansar Foundation. The Management Committee is responsible for the day to day operations of Al-Ansar Foundation and should **meet monthly**, with each 3rd meeting holding **at least two weeks ahead of Board Committee Meetings**, which should in turn, hold at least a week ahead of Governing Board Meetings.

19.0 Employee Manual

The employee manual is the opportunity for management to clearly communicate with new staff members the policies and procedures of the organization. This manual contained the material that employees will refer to often throughout their employment with Al-Ansar Foundation. It provides a complete and concise and the employee should acknowledge receipt of the manual. This is a well-articulated document approved by the highest law-making body of Al-Ansar Foundation. This manual guides all operations and management with respect to all aspect of employee and employment within the Foundation and its Sister organizations (See Appendix xx).

19.1 Records Retention and Destruction

In line with best practices, organizations should have a formal record retention and destruction policy. Al-Ansar Foundation is not an exception. The Foundation has a well-defined culture and procedures for Record Retention and Destruction (See Appendix xx the Foundation Records Retention and Destruction Manual).

20.0 Confidentiality

There is no doubt that organizations deal with confidential information on a regular basis. It is critical that the Board Members and Staff understand

the importance of the confidentiality of information that has access to while working on the programs. Al-Ansar Foundation shall provide both Board Members and Staff of the Foundation with a form and statement of Confidentiality and as well sworn an 'Oath of Secrecy' upon which they discharge their duties.

21.0 Conflict of Interest

21.1 Background

Effective governance requires deliberate, thoughtful and unbiased decision-making by Directors and staff members. At the same time, the ability to make wise decisions for Al-Ansar Foundation is strengthened by each individual's personal and professional interests. Directors and staff members have the duty of complete, undivided allegiance to the Foundation's mission when acting on behalf of the Foundation. This duty requires that Directors and staff members recognize and respond appropriately to any real or perceived conflict of interest.

A conflict may exist when a Director or staff member participates in the deliberation and resolution of an issue on behalf of the Foundation and its subsidiaries while the individual has or previously had other professional, business or volunteer responsibilities outside the Foundation that could cause such individuals to address the issue with less than

complete, undivided allegiance to the Foundation. Circumstances that may result in an actual or perceived conflict of interest include, but are not limited to:

- (a) Granting funds to a charitable non-profit organization on which a Director or staff member or their families are serving as staff, board members or volunteers.
- (b) Investing Foundation funds
- (c) Hiring vendors or consultants for the Foundation
- (d) Employing a Director or a relative of a Director or staff as staff or as a consultant for a project.
- (e) Divesture of prohibited financial interests
- (f) Outside activities
- (g) Awards

It is the Al-Ansar Foundation's policy to deal with such conflicts in an open and direct manner. In accord with this policy, all Directors and staff members are required to disclose any actual or perceived conflict (to be recorded in minutes) and to remove themselves from participation in any related discussions or decision making by the Foundation. However, a Director or staff member may, if requested by the Board or a committee of the Board, provide factual information that may assist the Board or committee in its deliberations.

A Director or staff member may seek guidance from the Board or a committee of the Board as to whether a particular activity or relationship constitutes an actual or perceived conflict of interest. A copy of this policy shall be provided to all prospective Directors and staff members. By accepting appointment as a Director or employment as a staff member, an individual agrees to strictly adhere to this policy.

21.2 Board Member/Employee Acknowledgement of Conflict Interest Policy & Disclosure Statement

Name: _____

Foundation Position: _____

Please list all affiliations (personal, professional or a vocational) with charitable or community organizations for yourself or immediate family members. Please list positions held currently or within the last three years.

[illegible]

Signed:

Date:.....

Adopted by Board of Directors _____

22.0 Finance Policy

Fund Receipt

22.1 Sources of Funds

Al-Ansar Foundation shall receive funds from the following sources:

- Income from short term professional service and consultancy assignment undertaken by Al-Ansar Foundation
- Income from subsidiaries
- Grants and Donations received from philanthropic organizations, individuals and development performance.
- Investment incomes etc.
- Grant, Donation from public Institutes

22.2 Al-Ansar Foundation Core Fund

The following are identified as Al-Ansar's core programme:

- (a) Al-Ansar's administrative expenses (house Rent, Utilities, Administrative Officer.
- (b) Flood relief initiative
- (c) Internally Displaced Persons Programs
- (d) School Feeding Schemes
- (e) Disease Control Intervention
- (f) Less Privilege Fund for Women and Children
- (g) Scholarships for Students, etc.

Any programme coming to Al-Ansar must allocate some funds to support this core programme.

22.3 Signatories to Cheque Books

The Chairman of the Board, its Treasurer and one other officer bearer will be signatory to Al- Ansar Foundation's cheques. Money can be released by the signatures of two signatories. However, any cheque of more than N_____ will require the signature of the Chairman of the Board.

22.4 Types of Accounts

The following three types of accounts will be maintained by Al-Ansar Foundation:

22.5 Central Account

All income accrued to Al-Ansar Foundation will be deposited in the Central Account. The Chairman, Secretary General and Treasurer are authorized to operate the bank account. Two signatures of either of these officials will be required for fund disbursement.

22.6 Savings Account

Al-Ansar will keep fixed deposit savings account for its trust fund.

22.7 Petty Cash Fund

A petty cash fund of N_____ is kept to cover payments not exceeding N_____. The

Accountant/Office Administrator will handle this account and is to be liquidated every two weeks. The President and/or Treasurer will ensure proper handling of petty cash fund through surprise checks from time to time.

23.0 Assets & Liability Management

23.1 Purpose

To carry out its activities, Al-Ansar Foundation needs material resources. The quality of these resources is dependent upon how they are used. Material resources are in large part durable goods, which need to be well-managed to be maintained in good condition. These goods include stationary, table, chairs, shelves, computers and related accessories. The Fixed Assets Policy will aim to:

- Precise identification of goods that are part of the asset base;
- Sensible use of goods;
- Periodic taking of physical inventory;
- Effective maintenance of goods;
- Replenishment of good when required.

23.2 Procedures

At Al-Ansar Foundation, the management of material resources is the responsibility of Administrative Department. The procedures involved in managing

these resources are:

- Receiving and recording goods;
- Using goods properly;
- Maintaining goods;
- Taking inventory of goods;
- Disposing of goods.

Material resources are managed by means of records or files.

23.3 Asset Inventory

The purpose of the inventory is the physical monitoring of the items belonging to a project. The inventory makes it possible to detect differences between information about goods in the records and the actual state of goods. Inventory is usually done once a year and is the responsibility of the Finance Department.

23.4 Procedures

The inventory procedure is composed of the following steps:

- a. Creation of record cards on which is found:
 - type of item
 - description of item
 - identification code
 - service user or name of manager
 - assigned location

- previous placement of item
 - notes on condition of item
 - record updates
 - minutes of physical inventory

b. Final removal of an item

c. Replacement of an item

d. List of annual needs

23.5 Removal of Items

The inventory procedure described above permits the identification of dilapidated or defective goods whose presence in office presents more inconveniences than advantages, for various reasons:

- steep rise in operating or maintenance expenses;
- excessive cost of repair;
- any other objective reason.
- The Chairman of the Board shall give the authorization to take out of service, transfer or dispose of any items, and that should be noted in the book of assets.

24.0 Grievance Settling

24.1 Grievances

If an employee feels unfairly treated by circumstances that infringe on his/her rights or change his/her employment conditions, he/she shall discuss the

situation with his/her immediate supervisor. If, after the matter has been discussed and corrective measures taken, an employee feels it has not been satisfactorily settled, he/she shall submit a grievance to the Director Operations, who will discuss and provide appropriate solution. All grievances shall be handled internally because there is no recourse to external mediation or arbitration.

24.2 Employee Termination

Prohibition on Outside Employment and/or Engagement

Full-time regular employees of Al-Ansar Foundation are forbidden or not allowed to undertake outside employment.

24.3 Termination of Employment

Employees shall lose their jobs under any of the following conditions:

24.4 Voluntary Resignation

- Personnel wishing to resign from post may do so by giving a resignation letter to the Operations Director stating the reasons for resignation and effective date of the same. One month of prior notice is required for such resignations.
- The date in which the resignation letter is received by Al-Ansar Foundation is considered the date on which notice of resignation is given. Failure to

provide sufficient notice may be ground for forfeiture of all accrued employee benefits.

24.5 Redundancy of Position

Depending on the nature and volume of its operation, Al-Ansar Foundation may declare certain positions redundant. Persons occupying those positions will therefore be forced to be separated from the Foundation with proper notice. While doing so, Al-Ansar Foundation will give at least 2 months' notice in advance to the affected employees.

24.6 Termination with Cause Grounds for employee termination are the following:

- i. Continuing inefficiency and gross negligence of duty.
- ii. Fund embezzlement.
- iii. Misuse of office equipment, and other properties.
- iv. Repeated unauthorized absences and leaves
- v. Intoxication while on official business or within office premises
- vi. Unauthorized disclosure of official information

24.7 Retirement

When an employee reaches the age of retirement, in accordance with extant law, the employment relationship comes to an end. Al-Ansar Foundation

shall notify the employee by letter, stating the date the employment terminates. The retiring employee shall receive salary up to the date of departure and other allowances such as Provident Fund (Pension), as specified in his/her agreement.

24.8 Death

When an employee dies, his/her salary and benefits will automatically be paid to his/her legal heirs.

24.9 Procedures for Termination and/or Disciplinary Action

- (a) Al-Ansar Foundation will ask the employee for a written explanation on the offense deemed committed by the employee concerned, identifying the charges against him/her and the particulars of the facts relied upon to support it.
- (b) The employee is given 3 working days to submit his/her explanations
- (c) Based on the written explanations submitted by the employee concerned and the strength of evidence presented, Al-Ansar Foundation may choose to decide on the charges or pursue further investigation of the case.
- (d) Al-Ansar Foundation can, shall it feel necessary to, suspend the employee in question from duty during the period of investigation subject to the following

conditions:

- (i) should the employee be in a position to tamper with the evidence against him/her
- (ii) should the employee's continuing presence in the Foundation be deemed inimical to the interest of the Foundation.

24.10 Employee Salary Benefits

A. Bonus

All employees shall receive an annual bonus equal to one month's basic salary. Bonus shall be included in the monthly salary payment of the month preceding the festival. However, new staff will not receive any annual bonus until the completion of the six (6) probationary period.

B. Pension

All regular employees are expected to set aside 7.5% of monthly pay to his/her pension fund.

Al-Ansar Foundation will contribute the same amount on monthly basis. both the employee's and the Foundation's contributions are deposited in a savings account under the employee's name. The pension fund can only be withdrawn upon the employee's resignation from the Foundation.

24.11 Compensation against Accident of the staff during Service

In the event that the staff succumbs to an accident

while working for Al-Ansar Foundation, i.e. during the office hours or during field trips, he/she is entitled to receive compensation amounting to a maximum of two-month salary of the individual to cover the medical expenses.

24.12 Working Hours and Days

Al-Ansar will follow a 5-days a week working schedule from Monday to Friday. Saturdays and Sundays are considered non-working days. Unless otherwise specified, Al-Ansar Foundation shall observe the same public holidays as those prescribed by the government not exceeding ____ days a years. The Operations Director will prepare a calendar of public holidays not exceeding _____ calendar days at the beginning of each fiscal year and circulate it to all staff and other relevant stakeholders.

24.13 Office Hours

Every offices in Al-Ansar Foundation shall open from 09.30am in the morning till 05.30 in the evening. All employees are expected to complete 8 working hours daily. There will be one hour lunch-break.

14.14 Overtime

Various factors, such as workloads, operational efficiency, and staffing needs, may require variations in an employee's total hours worked each day. In such circumstances, the employee may have to work

beyond the scheduled office hours. Under such circumstances, the staff working overtime is entitled to payment for working overtime and is authorized by its immediate supervisor for the same. However, no overtime compensation will be provided for staff during field trips. The overtime rate will be paid on hourly basis and will be calculated on the basis of the basic salary.

25.0 Appointment Letters and Orientations

Any personnel employed with Al-Ansar Foundation shall be issued an appointment letter prior to his/her employment by Al-Ansar Foundation. The appointment letter will officially announce his/her position within the Foundation, the place of assignment and the effective date of employment. The appointment letter shall carry annexes, specifying the employee's job description, terms of reference, salary and benefits and other relevant terms of employment.

25.1 Probationary Period

A probation period of three months shall apply to all new employees from the date of hire. Exceptionally, the probation period may be extended to six months. In case, if a new employee fails to perform in accordance to expectations of Al-Ansar Foundation staff/board, he/she will be given a notice, terminating the contract at the end of the probationary period.

25.2 Staff Orientation

All new employees will get an orientation about the organization's mission and strategies, its structure and the staff within it, the policies and conditions of employment, the internal rules and regulations, etc.

Remuneration

Al-Ansar Foundation believes in attracting and retaining a qualified and effective workforce through a system of payment that is both appealing and fair. All employees of Al-Ansar Foundation are entitled to a basic salary, depending upon their skills, qualification and experience. The basic salary will be mentioned in the appointment letter.

25.3 Salary Increment

Salary increment will be based upon an employee's position and performance. Increment will be provided to employees on annual basis after their performance evaluation. Salary increment is calculated on the basis of basic salary of the staff.

26.0 Whistle-blower Framework

a) In keeping with the policy of maintaining the highest standards of conduct and ethics, the Al-Ansar Foundation will investigate any suspected fraudulent or dishonest use or misuse of the Al-Ansar Foundation's resources or property by staff, board members, consultants or volunteers. Al-Ansar

Foundation is committed to maintaining the highest standards of conduct and ethical behaviour and promote a working environment that value respect, fairness and integrity.

b) All staff, board members and volunteers shall act with honesty, integrity and openness in all their dealings as representatives for the Foundation and comply with all applicable laws and regulations. Failure to follow these standards will result in disciplinary action including possible termination of employment, dismissal from one's board or volunteer (if any) duties and possible civil or criminal prosecution if warranted. Staff, board members, consultants and volunteers are encouraged to report suspected fraudulent or dishonest conduct (i.e. to act as a “whistle-blower”), pursuant to the procedures set forth below:

26.1 Reporting

A person's concerns about possible fraudulent or dishonest use or misuse of resources or property of the Al-Ansar Foundation should be reported to his or her supervisor (or a superior officer directly responsible) or, if suspected by a volunteer, to the staff member supporting the volunteer's work.

If for any reason a person finds it difficult to report his or her concerns to a supervisor, superior officer or staff member supporting the volunteer's work, the person may report the may report such concerns

directly to the Chairperson of the Board, Chair of the Audit/Finance Committee, or the Executive Director of the Al-Ansar Foundation. Alternatively, to facilitate reporting of suspected violations where the reporter wishes to remain anonymous, a written statement may be submitted to one of the individuals listed above.

26.2 Baseless Allegations:

In Al-Ansar Foundation “Allegation’ is defined as a claim or assertion that someone has done something illegal or wrong, typically one made without concrete proof.”

Allegations made with reckless disregard for their truth or falsity. People making such allegations may be subject to disciplinary action by Al-Ansar Foundation, and/or legal claims by individuals accused of such conduct.

26.3 Fraudulent or Dishonest Conduct:

A deliberate act or failure to act with the intention of obtaining an unauthorized benefit(s), example of such conduct includes but not limited to:

- Forgery or alteration of documents
- Unauthorized alteration or manipulation of computer systems (hardware or software,
- Networks, files etc.)
- Fraudulent financial reporting

- Pursuit of a benefit or advantage in violation of Al-Ansar's Conflict of Interest (CoI)
- Authorizing or receiving compensation for goods not received or services not
- Performed or delivered
- Authorizing or receiving compensation for hours not worked or contract not
- Executed.

26.4 Whistle-blower

Under this document and in pursuant to the ideology and philosophy of Al-Ansar Foundation, a Whistle-blower is an employee, consultant or volunteer who informs a superior officer, direct supervisor, the Chair of the Board, Chair of the Audit/Finance Committee or the Executive Director about an activity relating to the Al-Ansar Foundation which that person believes to be fraudulent or dishonest.

26.5 Rights and Responsibilities - Superior Officers (Supervisors)

Supervisors are required to report suspected fraudulent or dishonest conduct to the Chair of the Board, Chair of the Audit/Finance Committee or the Executive Director of the Al-Ansar Foundation. Reasonable care should be taken in dealing with suspected misconduct to avoid:

- Baseless allegations

- Premature notice to persons suspected of misconduct and/or disclosure of suspected
- misconduct to others not involved with the investigation
- Violations of a person's rights under extant laws

Due to the important yet sensitive nature of the suspected violations, effective professional follow-up is crucial and critical. Supervisors, while appropriately concerned about “getting to the bottom of such issues, should not in any circumstances perform any investigative or other follow-up steps on their own. Accordingly, a supervisor who becomes aware of suspected misconduct:

- (a) Should not contact the person suspected to further investigate the matter or demand restitution.
- (b) Should not discuss the case with attorneys, the media or anyone other than the Chair of the Board, Chair of the Audit/Finance Committee, or Executive Director of the Al-Ansar Foundation.
- (c) Should not report the case to an authorized law enforcement officer with first discussing the case with the Chair of the Board, Chair of the Audit/Finance Committee or Executive Director of the Al-Ansar Foundation.

26.7 Investigation

All relevant matters, including suspected but unproved matters, will be reviewed and analyzed, with documentation of the receipt, retention, investigation and treatment of the complaint.

Appropriate corrective action will be taken, if necessary, and findings will be communicated back to the reporting person and his or her supervisor. Investigations may warrant investigation by an independent person such as Auditors and/or Attorneys.

26.8 Whistle-Blower Protection

Al-Ansar Foundation will protect whistle-blowers as defined below:

- a) Al-Ansar Foundation will use its best efforts and energies to protect whistle-blowers against retaliation. Whistle-blowing complaints will be handled with sensitivity, discretion and confidentiality to the extent allowed by the circumstances and the laws of the Federal Republic of Nigeria. Generally, this means that whistle-blower complaints will only be shared with those who have a need to know so that the Al- Ansar Foundation can conduct an effective investigation, determine what actions to take based on the results of any such investigation, and in appropriate cases,

with law enforcement personnel. (Should disciplinary or legal action be taken against a person or persons as a result of a whistle-blower complaint, such persons may also have the right to know the identity of the whistle-blower).

- b) Employees, consultants and volunteers of the Al-Ansar Foundation may not retaliate against a whistle-blower for informing management about an activity which that person believes to be fraudulent or dishonest with the intent or effect of adversely affecting the terms or conditions of the whistle-blower's employment, including but not limited to:
- Threats of physical harm
 - Loss of job
 - Punitive work assignments, or
 - Impact on salary or fees.
 - Whistle-blowers who believe that they have been retaliated against may file a written complaint with the Chair of the Board, Chair of the Audit/Finance Committee or Executive Director of the Al-Ansar Foundation. Any complaint of retaliation will be promptly investigated, and appropriate corrective measures taken of allegations of retaliation are substantiated. This protection from retaliation is not intended to prohibit

supervisors from acting, including disciplinary action, in the usual scope of their duties and based on valid performance-related factors.

- c) Whistle-blowers must be cautious to avoid baseless allegations (as described earlier in the definitions section of this policy). This was approved by the Board of the Al-Ansar Foundation on:

.....
Chairman of the Board of Trustees **Date**

.....
Secretary to the Board **Date**

27.0 Performance Evaluation System Policy

At Al-Ansar Foundation, A performance evaluation system is composed of three main stages that generally take place over a period of an accounting or calendar year.

- (a) **Performance Planning**
The Performance planning stage shall enable employees, Board members and supervisors to come to an agreement on what is to be accomplished during the year and how it will be carried out. The following procedures and tools shall be used or adopted to

facilitate this stage:

- **Job Description/List of Duties:** each employee must have an up-to-date job description defining the purpose of the work and the responsibilities involved.
- **Setting Objectives:** For each key responsibility associated with a position, at least one objective shall be established for a particular period. The objectives
 - must be clear and quantifiable, and the assessment criteria should be mentioned.
- **Individual Action Plan:** The individual action plan is a planning tool used to specify the steps to be taken to achieve the objectives set beforehand. The action plan should be prepared jointly with the immediate supervisor. It may also involve new initiatives facilitating improved productivity or personal capacity development.

27.1 Performance Monitoring and Management

Staff performance and productivity should be managed on an on-going basis throughout the year. The following elements, among others, are involved:

- (a) **On-Going Supervision:** This means taking the time to observe, examine sources of difficulty and seek solutions.
- (b) **Regular Communication:** This involves regular

exchanges so that employees can receive feedback about their performance and receive the necessary supervision.

- (c) **Period Evaluation:** This shall involve formal, scheduled meeting between an employee and supervisor to discuss activities carried out, end results and the adjustment of the action plan and objectives, if necessary. A minimum of one meeting every two (2) months is suggested to ensure satisfactory results.

28.0 Performance Evaluation

Evaluations should be completed at a minimum on an annual basis for all staff and the Board. The evaluation should not be as viewed just a requirement, but an opportunity to make changes to make operation more effective. Evaluations provide information as to where the organization in regard to meeting their overall organizational goals and objectives.

28.1 Annual Performance Evaluation

The Annual Performance evaluation is the analysis, based on documentation from previous stages of the process, of member of the Board and an employee's work record. The evaluation addresses two fundamental questions. The first relates to the past and involves verifying what was accomplished qualitatively and quantitatively during the year. The second shall relates to the future and consists of identifying means to be considered to ensure the

Board Member or the employee continue to grow and develop. The performance evaluation form shall include all the sections needed for the evaluation. This included a section relating to performance evaluation in relation to the objectives and aspirations established at the outset and in relation to the responsibilities of the position, a section that specifies or targets what is needed for the Board Member or employee's development and finally a section allowing the employee and the evaluator to express their comments and affix their respective signatures. The form should also include a performance level classification and a definition of each of these levels. The annual performance evaluation does not have any financial impact on salaries. It is first and foremost a tool to evaluate the employee's performance and take remedial action if necessary.

28.2 Skill Training and Professional Development

Depending on fund availability, Al-Ansar Foundation shall foster the professional development of its Board Members and employees in order to be as effective as possible in its activities. The training programs chosen should address the actual needs identified and expressed during performance evaluation exercise.

28.3 Bond

As part of the staff and the Foundation development activities, Al-Ansar shall from time to time decide to

send a designated staff person for trainings and/or further studies both abroad as well as at local level. The Foundation shall bear the full/partial costs of the training/studies for this. However, the designated staff sponsored for the trainings/studies is required to sign a bond with the Foundation that requires him/her to complete the full tenure of working with the Foundation.

29.0 Annual Accounts

The Foundation shall keep in perpetuity correct and complete books and records of account, minutes of the proceedings of its Board and of its Committees, and a record providing the names and current addresses of the Board and of all members of Committees. All books, records, and minutes shall be transferred from the outgoing officers to the incoming officers no later than one month. All books and records of the Foundation may be inspected by any of the Trustees or their agents or attorneys for any proper purpose at any reasonable time.

29.1 Fiscal Year and Accounts

The fiscal year of the Foundation shall begin on the first day and end on the last day of each calendar year. An annual examination of the Foundation accounts shall be performed by a non- Trustee and submitted to the Board after the close of each fiscal year.

30.0 Annual Reports

31.0 Subscription/Donation

Subscription in this document refers to amount of money (cash or in-kind) a member of the Foundation pays to get access to a product or service. While Donation refers to the time or money a member or non-member of this Foundation give in support of a common cause or common values of providing service to humanity. Al-Ansar Foundation (“The Foundation”) shall have the right to accept or reject any contribution, gift, endowment, bequest, devise or donations made in cash or in-kind. Foundation donors shall be provided with the opportunity to make either of two types of contributions (Restricted or Unrestricted) in furtherance of and consistent with their and the goals of the Foundation and consistent with requirements of the Foundation as may be promulgated by its Exclusive Board (which hereinafter is called “Board”). Unrestricted cash contributions shall be placed in an Unrestricted Fund Account for use for any goal of the Al-Ansar Foundation. Restricted cash contributions shall be place in separate Restricted Fund Account(s) as identified by the specific goal(s) of the donor.

The Al-Ansar Foundation shall make grants in the furtherance of its benevolent purposes consistent with decisions of its Board and pursuant to the Byelaw

(Please see the Al-Ansar Foundation Byelaw/Constitution in Appendix xxxx). Grants of unrestricted in-kind donation may be distributed at the sole discretion of the Exclusive Board being the highest law- and decision-making Unit of the Foundation. The Al-Ansar Foundation shall be authorized and empowered to pay compensation for outside services rendered, i.e. Auditors, Lawyers, Consultants, Accountants, etc. as it may deem proper and necessary to carry out its purposes. No part of the funds of the Foundation shall inure to the benefit of any Foundation Trustee, officer, or committee member thereof, either directly or indirectly.

32.0 News Bulletins/Magazines

The Al-Ansar Foundation shall strive to discriminate information about its good works to its members, staff, stakeholders and the general public through publication of News Bulletins/Magazines. Al-Ansar Foundation shall publish “The Al-Ansar Bulletin”; a monthly flagship magazine, featuring news from members about the activities of the Foundation and its subsidiaries, inclusive forum articles, a review of its activities, donations and charitable cause and much more **(See Appendix xxx for detail on the administration of the Al-Ansar Bulletin).**

33.0 Security of Assets

In this Policy document, Asset is defined as an item of

property owned by Al-Ansar Foundation, regarded as having value and available to meet debts, commitment, or legacies of the Foundation. The Foundation shall ensure that its assets (tangible and intangible) are well secured. This includes keeping employees properly trained and informed as well as having the proper security applications, mechanisms, protocols and equipment in place. The combination of these significantly reduces the risk of a data breach as well as keeping the workforce educated on how to keep their own data secure at home as well.

34.0 Facilities Management

Every organization relies on a mix of functions and services to provide the support essential to its core business operation. Ensuring that this support is available in the right form, at the right quality and for the right cost is the domain of facilities management. Facility management (FM) is a profession that encompasses multiple disciplines to ensure functionality, comfort, safety and efficiency of the built environment by integrating people, place, process and technology. The main policy thrust of Facility management is a support service, contributing to the effective and efficient delivery of an organization's strategic and operational goals while providing a safe and comfortable work environment on a day-to-day basis. In order to deliver on the goals and aspirations of the Al-Ansar Foundation, the

Foundation shall make adequate policies to support Facility Management (FM). These policies shall include but not limited to the following:

Supporting People (Members, Staff, Volunteers and Stakeholders). This shall be done through:

- Coordinating desking arrangements
- Managing employee and board directories
- Facilitating moves and space utilization
- Handling emergency planning
- Establishing Processes through:
- Submitting a work order request
- Reserving space within the facility
- Checking in guests and visitors
- Emergency action planning
- Facilities Upkeep and improvement: From time to time, Al-Ansar Foundation shall provide policy update on facilities upkeep and improvement through:
- Finding and maintaining vendor contracts
- Repair, maintenance, and building improvement
- Workplace cleaning and décor
- On-and off-site property management
- Technology Integration through:
- Researching Internet of Things (IoT) devices based on data collection needs
- Integrating IoT devices into everyday facilities processes

- Determining the cost, Return on Investment (ROI), and advantage of smart technologies
- Using aggregated data to better understand the workplace.

35.0 Publications & Social Media

36.0 Fundraising Initiatives

Fundraising is defined in this document as the act of seeking financial support for a charity, cause or other enterprise. Since Al-Ansar Foundation is a non-profit making entity, it shall strive to raise funds to support its operations and endeavours through fundraising initiatives. In order to support the efforts of the Foundation in meeting the goals and aspirations of the Al- Ansar Foundation, the Foundation shall initiate and explore mechanisms to raise fund for its activities. Some of these initiatives although exhaustive shall include the following:

- Annual Fund Campaign: ensuring that there is always a “donate button on the Al-Ansar's website for everyday donations and supports from people and donor organizations.
- Monthly giving campaign
- Events and sponsorships
- Capital campaigns
- Peer-to-peer fundraising

Al-Ansar Foundation shall strive to

37.0 Institutional Performance Review

Performance is a tool that can be used to measure the level of achievement of a policy, groups and individual. Performance is a translation of performance that is often interpreted as appearance, demonstration or achievement. Institutional Performance is the work achieved by employees or group of employees within an organization, in accordance with the authority and responsibility of each in an effort to achieve the objectives of the relevant organization legally, not violating the law and in accordance with morals and ethics. Thus, can be said institutional performance is a picture of the work of the organization in achieving goals that of course will be influenced by resources owned by the organization. The Foundation (Al-Ansar) s

38.0 Legal Agreement & Litigation

39.0 Fleet Management

Fleet management is the use of a set of vehicles in order to provide services to a third-party, or to perform a task for an organization, in the most efficient and productive manner with a determined level of service and cost. The purpose of fleet management is to oversee all fleet performance and fleet maintenance in order to increase productivity and help a business run as smoothly as possible. Fleet management is a key aspect to the general strategy

development in an organization, and for this reason it has to be designed and implemented based on its guidelines, and the characteristics and goals of a particular organization. The Foundation Fleet Services shall be a division of the Operations Department. It rents, leases, and maintains a fleet of vehicles necessary for Al-Ansar Foundation Departmental Units to carry out their mandates.

39.1 General Rules:

1. Licensable vehicle operated by, purchased for, leased, loaned or donated to Al-Ansar Foundation, its subsidiary or Departments are to be owned or/and managed by the Foundation's Operations Department. Exceptions to this policy can be made by the Chairman of the Board.
2. All new and used vehicles purchases made by Al-Ansar Foundation and its Subsidiaries are to be conducted by Operations Department. Purchased vehicles will be leased back to departments for a fee that cover anticipate costs including, but not limited to: (a) the cost of purchase less projected resale value, insurance, maintenance, administration, licensing, and any special fees associated with the vehicle's ownership and/or operation. Projected depreciation of vehicles and/or components will be based on available data and may not cover the full cost of ownership when the vehicle reaches the end of its projected life. In these cases, Operations Department

reserves the right to charge departments the difference between the projected value and actual sale price.

3. Donated vehicles are to be inspected by Operations Department prior to acceptance or receipt in order to ensure safety, viability, and value. These vehicles are to be part of the Foundation's fleet and be managed by Operations Department. Donated vehicles will be leased back to departments for a fee that includes anticipated operating costs including insurance, maintenance, administration, licensing, and any special fees associated with the vehicle's ownership and/or operation. The sale of donated vehicles are to be managed through Operation Department with the proceeds, less costs of disposal and any accumulated charges, going to the department.
4. Exceptions to the above rate-making practices can be made by the Chairman of the Board of the Al-Ansar Foundation (See Appendix xxx for rules and regulations governing fleet management for Al-Ansar Foundation).

40.0 Vendor Management Policy

In Al-Ansar Foundation, A vendor is referred to as “a party in the supply chain that make goods and services available to companies or consumers. A vendor, also known as a supplier, is an individual or company that sells goods or services to someone else in the economic production chain.

A vendor Management Policy is a document that

informs senior management and the board about the activities provided in the vendor management program. A comprehensive vendor management policy is the foundation of a strong vendor management practice. The Management of Al-Ansar Foundation are to ensure that adequate policies are put in place with respect to vendor management especially in the area of vendor risk management. This policy guidelines will be enforced in line with the laws of the Federal Republic of Nigeria. Al-Ansar Foundation will also pursuit all aspects of each of the pillars of third-party risk management as far as Vendor Management Policy is concerned. These pillars include:

- Selecting a vendor(s)
- Risk assessment
- Due diligence
- Contractual standard
- Reporting and
- On-going monitoring

It is incumbent on the Board of Al-Ansar Foundation to review and approve on annual basis guidance change or significant organizational changes with respect to engagement of vendor(s) in any aspect of the Foundation's programmes and activities (See Appendix xxx for Vendor policy manual).

41.0 Dissolution of Board

The Board is expected to last for two years tenure

subject to renewal. However, Founder/President has the absolute power to dissolve the Board when deemed necessary after due consultation.

CONTROL AND EXECUTION OF FUND

1. Subsidiary and sister organizations are to source for fund and use such funds for their operations. They are also required to remit surpluses to the headquarters. However, the utilization of their funds must follow the operational rules as may be defined by the parent company.
2. All funds raised by the Foundation is expected to be disbursed as follows:
 - a. 30% reserved as expenditure on developmental projects
 - b. 50% to be channel to foundation projects and program
 - c. 20% to be allocated to the President/Founder for onward distribution to shareholders

42.0 Partnership/Volunteer

Volunteers are individuals who work or render one services or the other at/to Al Ansar Foundation out of their own choice or have been deputed by other organizations. They will be assigned tasked from time to time as deemed necessary by Al-Ansar Foundation. The Foundation will have a limited contract with volunteers and will not provide any compensation except under special conditions and arrangements.

They will not be considered as full-time or per-time employees of the Foundation.

42.1 Partnership

The Foundation is aware of important actors and individuals working actively in its focus areas and we employ networking and partnership building as tools to expand our reach. We work towards establishing a wide array of collaborative relationships aimed at leveraging additional human and material resources to maximize our impact.

43.0 Personnel Recruitment

Al-Ansar Foundation believes in equal employment opportunity to each individual, regardless of race, colour, gender, religion, age, sexual orientation, national or ethnic origin, disability, marital status etc. This policy applies to recruitment and advertising; hiring and job assignment; promotion, demotion and transfer; layoff or termination; rate of pay and benefits; selection for training; and the provision of any other human resources service.

43.1 Notice of Vacant or New Position

It is the responsibility of the Board of Members to fill vacant positions as well as new regular positions and new temporary positions of a duration exceeding more than six (6) months. The Board must make sure that the position can be filled under the organizational budget. For all positions, a job description shall be

established and include the following elements:

- Position summary
- Description of duties and responsibilities
- Conditions of work
- Qualifications

Notice of a new or vacant position must be approved by the Board of the Al-Ansar Foundation before it is released publicly.

Recruitment for a new or vacant position can be opened to internal and external competition. For external recruitment, positions in the professional category can be advertised publicly through newspapers if they are regular positions, or if there is a limited tendering process for consultation.

43.2 Interview and Selection

As a general rule, a selection committee comprising of at least two members of the Board of Directors, Director of Operations and Human Resource Manager shall be assembled for filling all positions. The Committee will go through the applications received, retaining those that show the best qualifications. It will evaluate each candidate's application and Curriculum-vitae with the help of an evaluation form created beforehand, containing well-defined criteria. A list of the candidates chosen to be interviewed will be shortlisted by the Selection Committee. The interviews will serve to make a final

choice and also to establish a database of potential future candidates.

44.0 Travelling & Vocation

Staff members may be asked to travel away from their usual workplaces on authorized assignments. The policy on payment of travel allowances adopted and approved by the Foundation applies to all employees regardless of job category or status. It also applies to the consultants and volunteers, when mentioned in their agreement. After reimbursable expenses are made, the person making an expense claim shall use the appropriate forms available.

The expenses will be reimbursed if proper justifying document (original receipts are not attached except for per diem. Eligible expenses include:

44.1 Per Diem

All employees and volunteers are provided per diem of N_____ (Breakfast N_____, Lunch N_____ Dinner N_____ to cover the cost of food for each night spent outside the city as approved by Al-Ansar Foundation.

Accommodation

All employees and volunteers are entitled to claim expenses incurred for accommodation for official trips outside the official office of the Foundation. Maximum claims for accommodation shall not

exceed N_____. Claim for accommodation will be reimbursed upon submission of bills/receipts.

44.2 Mode of Transport

Al-Ansar Foundation will pay only surface transport as far as possible, i.e bus. If any individual for vehicle for the Foundation related work, they can be reimbursed the actual fuel cost based upon the mileage. Some maintenance will also be awarded if required. However, the private transport must be shared by more than one Al-Ansar member or employee.

All employees are entitled to the following leave with pay:

(a) Annual Leave

All employees of Al-Ansar Foundation are entitled to 18 working days off as paid leave per year. This leave is accrued monthly at the rate of 1.5 working days.

(b) Sick Leave

Employees are entitled to 12 working days of sick leave with pay per calendar year. Sick leave is accumulated at the rate of 1 day for every full month worked. Employees have to present a medical certificate to substantiate claims for sick leave with pay for absences exceeding two successive days.

(c) Maternity Leave

All female employees are entitled to maternity leave of 90 calendar days twice.

(d) Paternity Leave

Male employees are entitled to paternity leave of 11 calendar days twice.

(e) Mourning Leave

In case of death of a parent, child or spouse, employees be given mourning leave of 15 days each.

(f) Emergency Leave

Emergency leave is granted to employees for any serious illness of a parent, child or spouse and/or personal emergencies. A total of 7 days per year can be allowed for emergency leave.

45.1 Accommodation/Renting

46.0 Posting & Promotion of Staff

Posting of staff in Al-Ansar Foundation shall be in line with the Foundation's philosophy.

36.0 Promotion

This is a strategy for motivating and ensuring improved performance from one grade level to a higher grade level within the Al-Ansar Foundation. It is not a right but a privilege which must be earned by

meeting the set criteria.

46.1 Introduction

Through this policy, the Al-Ansar Foundation seeks to facilitate growth & advancement of its employees. This policy enhances the upward mobility of employees & complements the organization values encouraging employee development. The organization understands that in the process of meeting company's objectives, the job responsibilities of an employee may change or enlarge. The Foundation intends to provide maximum opportunities for promotion, consistent with the business needs & excellence, affirmative action, equal opportunity & a steady performance.

46.2 Objective of the Policy

- Encouraging growth & advancement of employees within the system.
- To ensure unbiased, fair & transparent movement of employees.
- To fill in the vacancies utilizing talent from inside the organization.
- To introduce formal guidelines for planning succession of critical positions.

46.3 Scope

- This applies to all payroll employees of the Al-Ansar Foundation

46.4 Conditions/ Criteria for promotion

- I. There must be vacancy on the post being sought.
- ii. His name must appear on the seniority list of his cadre.
- iii. He must not have any pending disciplinary case.
- iv. He must have passed stipulated examinations as specified in the scheme of service regarding his career where applicable (e.g. COREN)
- v. He must be confirmed on the job.

46.5 Definition

- Promotion – For the sake of policy, an employee is considered as promoted if his current grade is upgraded.
- Job Enlargement – Job Enlargement occurs when there is an increase in the number of tasks associated with a certain job. It means increasing the scope of one's roles & responsibilities which must be qualitative not quantitative.
- Appraisal Rating – The rating received by a person during the performance appraisal post the normalization process for the purpose of bell curve can be considered as appraisal rating.

46.6 Eligibility

A promotion policy signifies management's commitment to recognize & reward excellent performance. It motivates people to aspire for advancement opportunities within the organization.

A person is eligible for promotion if:

1. He or she has completed at least three years & two appraisal cycles in the current role.
2. He or she has been recommended for grade change by his appraiser & reviewer.
3. His/her appraisal ratings in the past should show an increasing/ improving trend.
4. Feedback score (if applicable) is more than 4.
5. Performance is observed consistent or is increasing consistently over the years.
6. His current role is enlarged by adding some significant & constructive tasks.
7. Employees working in people management role can be considered for promotion if they are graduate or preferably post graduate.
- 8.h) Apart from the performance criteria, the person shall have a good service record in terms of the following:

Ability to multi-task	Yes
Right behavior with colleagues, supervisors & subordinates	Yes
Good attendance record	Yes
Willingness to accept tasks	Yes
Honesty & Sincerity	Yes

46.7 Guidelines

- A promotion is a career opportunity for an employee involving additional roles & responsibilities; it may also involve an increase in salary and a re-designation.
- Promotions shall happen once a year only during appraisals.
- Any employee nominated for promotion during appraisal shall be mandatorily evaluated on the above criteria.
- Promotion shall always lead to adding more responsibilities.
- In case of one or more recommendation at the same position, employee with a higher qualification shall always be considered.

46.8 Exception

Any exception to the policy shall have special approvals of the Chairman of the Board. HR reserves the right to modify/ amend the policy at any point of time without intimation

46.9 Audit and Auditing Procedures

The Board of Trustee shall have power to hire internal audit staff to provide independent appraisal services to institutional administrators and the Board. Internal auditing is a managerial control which functions by measuring and evaluating the effectiveness of other financial and managerial controls.

46.10 Objective and Scope

The objective of internal auditing is to assist institutional administrators and the Board of Trustee in the effective discharge of the responsibilities by furnishing them with analyses, appraisals, recommendations, and pertinent comments concerning the activities reviewed. The attainment of this objective involves such activities as:

- 1) Reviewing and appraising the soundness, adequacy, and application of accounting, administrative, and other operating controls, and promoting effective control at reasonable cost.
- 2) Ascertaining the extent of compliance with established policies, plans, and procedures.
- 3) Ascertaining the extent to which assets are accounted for and safeguarded from losses of all kinds.
- 4) Ascertaining the reliability of management data developed within the Al-Ansar Foundation.
- 5) Conducting special examinations and reviews at the request of the Foundation's heads, the Audit Committee, or the Board of Trustee.

- 6) Evaluating the economy and efficiency with which resources are employed and recommending improvements in operations.

46.11 Authority

The Internal Audit Department is authorized by the Board of Trustee to conduct a comprehensive program of internal auditing. To accomplish its objectives, the internal auditors are authorized to have unrestricted access to the Foundation functions, records, properties, and personnel.

46.12 Reporting

The Department of Internal Audit reports administratively through the Office of the Chairman of the Board. All employees (Other than the Chief Audit Executive) are employees of the Al- Ansar Foundation. As a result, the Department of Internal Audit reports functionally to the Chairman of the Board. In order to ensure its independence, the Internal Audit Director administratively reports to the Chairman of the Board of Trustee and the Chair of the Audit and Compliance Committee.

46.13 Responsibility

Each year, the Internal Audit Department will develop and execute a comprehensive audit plan to be conducted in accordance with applicable professional auditing standards. A comprehensive report on the

internal audit function will be made available to the Board of Trustee through the Audit Committee in August of each year.

The report will include the annual audit plan, review of all previous fiscal year audits completed and in progress, including any follow-up reviews and any audits which were scheduled but not done, and a list of all audits completed within the last three (3) fiscal years. A copy of each audit report and follow-up review, upon its completion, shall be sent to the Office of the Board of Trustee.

Any activity which is illegal or the legality of which is questioned by the audit staff (e.g., conflict of interest, embezzlement, or theft) shall be reported to the appropriate institutional authority or Chairman of the Board immediately upon discovery by audit staff. In performance, of their functions, internal audit staff have no direct responsibility for, nor authority over, any of the activities and operations reviewed (See Appendix xxx for a comprehensive Audit Policy Manual).

47.0 Policy review

The Al-Ansar Foundation Operations Manual (OM) contains policies and procedures governing the internal operations of the Foundation. Policies proposed for incorporation into the Policy Manual

shall be approved under the following protocol. In addition, overarching operational manual policies and procedures may be supplemented by departmental procedures that describe policy implementation practices. These supplemental procedures may be referenced in, and/or linked from, the relevant operation manual section, as appropriate. When changes are made to referenced and/or linked procedural materials, notice and copies of the revised procedures shall be provided in electronic form to the Operation Manual editor. These cross-references and links will be added to the operation manual as deemed appropriate.

47.1 Miscellaneous Items

47.2 Discipline

It shall be the duty of every officer to acquaint himself/herself with the disciplinary rules and any other regulations in force. Discipline is divided as follows:

- (i) General inefficiency
- (ii) Misconduct
- (iii) Serious Misconduct

47.3 General Inefficiency

General inefficiency consists of a series of omissions or incompetence the cumulative effect of which shows that the officer is not capable of discharging efficiently the duties of the office he holds.

47.4 Misconduct

Misconduct is defined as a specific act of wrong-doing or an improper behaviour which is inimical to the image of the service and which can be investigated and proved. It can also lead to termination and retirement. It includes:

- (a) Scandalous conducts such as
 - i. *Immoral behaviour*
 - ii. *Unruly behavior*
 - iii. *Drunkenness*
 - iv. *Foul language*
 - v. *Assault*
 - vi. *Battery*
- (b) Refusal to proceed on transfer or to accept posting
- (c) Habitual lateness to work
- (d) Deliberate delay in treating official documents
- (e) Failure to keep records
- (f) Unauthorized removal of official items
- (g) Dishonesty
- (h) Negligence
- (i) Membership of cults
- (j) Sleeping on duty
- (k) Improper dressing while on duty
- (l) Hawking merchandise within the office premises.
- (m) Refusal to take /carry out lawful instructions from superior officers
- (n) Malingering
- (o) Insubordination
- (p) Discourteous behaviour to the public

47.5 Serious Misconduct

Serious Misconduct is a specific act of very serious

wrongdoing and improper behaviour which is inimical to the image of the service and which can be investigated and if proven, may lead to dismissal.

47.6 Serious Acts Of Misconduct

- (a) Falsification of records
- (b) Suppression of records
- (c) Withholding of files
- (d) Conviction on a criminal charge (Other than a minor traffic or Sanitary offence or the like)
- (e) Absence from duty without leave
- (f) False claims against Government Officials
- (g) Engaging in partisan political activities
- (h) Bankruptcy /serious financial embarrassment
- (i) Unauthorized disclosure of official information
- (j) Bribery (k) Corruption
- (l) Embezzlement
- (m) Misappropriation
- (n) Violation of Oath of Secrecy
- (q) Holding more than one full-time paid job
- ® Nepotism or any other form of preferential treatment
- (s) Divided Loyalty (t) Sabotage
- (u) Willful damage to public property
- (v) Sexual harassment; and
- (w) Any other act unbecoming of a public officer.

47.7 New Policies

1. New Al-Ansar Foundation policies will be added to the Operation Manual (the policy) upon the approval of the Chairman of the Board, who may seek advice

from the Board of Trustee. Once approved, the policy will be sent by the Chairman, or designee, together with a letter approving the policy, to the Director Operations, who will assure its inclusion in the Operations Manual.

2. New policies developed and approved by the Board will be added to the Policy Manual if reviewed and approved as required in Paragraph 1 above. In addition, new Al-Ansar Foundation policies required by and developed in response to Foundation policies will be submitted for prior approval to the Exclusive Council if deemed appropriate by the Chairman of the Board.

47.8 Revised Policies

1. Foundation-initiated revisions affecting the substance of existing policies which were initially adopted with the review and approval of the Board of Trustee must be approved by the Chairman of the Board (who may seek advice from the Board of Directors). They will be added to the Policy when the policy is sent by the Chairman, or designee, together with a letter approving the policy, to the Director of Operations, who will assure its inclusion in the Policy Manual.
2. All other revisions affecting the substance of existing policies must be developed in consultation between the office(s) and department(s) responsible for a given policy and the Policy Manual editor, and other

constituents as appropriate inclusion in the Policy Manual.

3. All other revisions affecting the substance of existing policies must be developed in consultation between the office(s) and department(s) responsible for a given policy and the Policy Manual editor, and other constituents as appropriate, prior to submission to the Chairman of the Board for approval and inclusion in the Policy Manual, in accordance with the protocol described in Paragraph 1 above.
4. Non-substantive revisions affecting form, including editorial improvements, may be made by the Policy Manual editor with the approval of the Director of Operations.

48.0 The Powers of the President/Founder

The Founder/President of the Foundation has absolute power and control over the Foundation and its Subsidiaries with respect to activities, operations and general administration. At any given point in time, if the President feels that decision(s) taken by the Foundation or any of its Subsidiary jeopardize the general interest of the public or the Foundation, the President can veto such decision(s) in the best interest of the organization and the general public.

49.0 Other Policies and Rules

Subsidiaries/Sister Organizations or Individual Units within the Al-Ansar Foundation may define by

written policies conditions of use for information technology resources under their control. Policy statements must be consistent in principle with this and all other Al-Ansar Foundation policy, but may provide additional detail, guidelines or restrictions. Such Sister Organization/Subsidiary or Unit or Departmental policies should be submitted to the Chairman of the Board to review for consistency with the Foundation's policy