# TIDA GOVERNANCE, POLICIES & PROCEDURES MANUAL

# CONTENTS

# I OUTLINE OF THE MINISTRY ORGANISATION

## 1. ABOUT TIDA

**TIDA** is a ministry organization that educates, inspires, and mobilizes Christians in their efforts to care for God's creation, to be faithful stewards of God's provision, to get involved in regions of Rwanda and the world impacted by pollution, and to advocate for actions and policies that honor God's creation and protect the environment.

Founded in 2022 as non-profit organization, TIDA's work is grounded in the Holy Scriptures. That is bible's teaching on the responsibility of God's people to "Make the former Eden" " and in a desire to be faithful to Jesus Christ and follow Him. TIDA publishes materials to equip and inspire individuals, families, and churches.

### 1.1 How is TIDA funded?

TIDA, Ministry organization funded by only sources: individual contributions and Church. True Prophecy Bible Church is the body that supports the TIDA ministry organization. Each one is a separate, independent, legal entity.

TIDA also seeks to educate and mobilize Christians to:

➢ Make a sound change in their churches and communities; and

➢ speak out on national policies that affect our ability to care for God's Creation and protect life, fauna , flora habitat and ensure all God's children and creation have a healthy environment to thrive in, and enable new opportunities to be public witnesses of Christ as his hands and feet in action and in truth.

We believe that our faith in God calls us to love and Steward God's creation, which is both people and the Earth that God, gave us to tend.

### 1.2 WHAT IS OUR MISSION?

To live out God's calling by caring creations, inspires, equips, educates, and mobilizes Rwandan evangelical Christians and Rwandan community in general to love God and others by rediscovering and reclaiming the Biblical mandate to care for creation and working toward a stable climate and a healthy of Environment, pollution-free world.

**1.3 WHAT IS OUR VISION?**

The vision statement of TIDA is to ensure sustainable use of our natural resources and contribute to food security measures and poverty reduction through effective protection and sound environmental management and Sharing the fullness of the gospel of Jesus Christ, we envision a world with abundant life for all where people are free from the burden of pollution, all creation flourishes in right relationship, and God's people have hope and expectation for a healthy, vibrant future.

**1.4 OUR MOTTO**

- Produce

- Conserve

- Protect

**1.5 HOW DOES TIDA WORK?**

 TIDA projects do share a community emphasis, with a focus on science and research, traditional and natural practical conservation, environmental education, through site-based projects and wider advocacy.

**1.6 HOW IS TIDA DIFFERENT?**

### We are a Christian

TIDA's activities are based on God's love for all creation as shown in the Bible or in Jesus Christ. With others who share the Christian heritage we are committed to the preservation of creation, and we do this with the hope that Christ is our king. We believe that we have been called to it by Christ as a service given to us. We do this by praying, encouraging each other through the Bible, and the main purpose of all our activities is to give glory to God.

### We are multiple

In order to expand and spread the truth of what we believe, TIDA enjoys the relationship between us and other organizations or ministries in Rwanda or outside of Rwanda, we do not only work with church members, but we work with other people of culture and 'beliefs that are different from ours. Because we believe it is important in our work since it makes more to learn.

# We advocate beyond the church

We are credible advocates for conservation beyond the church. While a TIDA is distinctively Christian, we choose not to speak exclusively to Christian audiences. We are working to show god's love for all creation, including people. Worldwide we work in many local contexts, so our projects reflect a great diversity of cultures, communities, ecosystems and approaches. Our aim is that they are all characterized by good science and good biblical teachings, by healthy involvement in local communities and local churches and by being prepared to work alongside others who may not always share our beliefs. We work with nature, live out our convictions and seek to communicate the significance of this to many audiences.

## Statement of Faith
## TIDA

- We believe in one God, eternally existent in three persons: Father, Son and Holy Spirit. God created the heavens and the earth; and, made humans in God's image, to be in loving relationship with God and to be stewards of all that God had made. (Genesis 1-2)

- Although humans were created to be in loving relationship with God, each other and all creation; in our sin and disobedience, we rebelled against God. As a result, our fellowship with God was broken, and all of creation was subject to the effects of human sin. (Genesis 3)

- We believe in Jesus Christ, fully God and fully human, begotten not made. Christ came into the world to reconcile humanity to God. Through his teaching and actions Jesus demonstrated the power and presence of the kingdom of God: justice, healing, hope, and mercy. Although sinless, Jesus obediently suffered unto death, paying the penalty for human sin in order to reconcile humanity and all creation to God. (I Peter 3:18; Romans 8) Through his resurrection he triumphed over death. God offers us salvation and reconciliation by grace through faith in Jesus' death and resurrection. (John 3) We believe Jesus will return in glory and restore all things to himself. (Revelation 21: 1-5)

- We believe in the Holy Spirit, the presence of Christ, who leads people to repentance, restores those who respond in faith, and guides us as we seek to live faithful lives that honor God. (John 14: 26; Romans 8: 14-17)

- We believe the Bible to be the inspired, the only infallible, authoritative Word of God. (2 Timothy 3:16-17) The Bible is the story of God's ongoing relationship with his creation, covenants and saving work.

- We believe in the spiritual unity of believers through our Lord Jesus Christ. The church is the world-wide community of followers of Jesus, with equality across race, gender and class differences. (Galatians 3:16) God calls us to be united in faith to do the work of the Kingdom of God on earth.  This includes proclaiming the gospel in word and deed by making disciples of all people (Matthew 25: 31-46; Matthew 28: 16-20) and working together for the renewal of God's creation. (e.g., Acts 3:21; Romans 8: 18-21)

- We believe Jesus will return in glory to complete the work of restoring and renewing God's creation and those followers of Jesus will live eternally with God. (Isaiah 11:1-9)

**TIDA is identified by five distinctive commitments:**

- **Faith: we do completely believe that, God created us for caring other creatures (fauna and flora life)**

- **Empowerment: we literally help others to get ability to pursue the same mission**

- **Innovation: We are dedicated to exploring innovative, inspirational and creative solutions to our objectives.**

- **Stewardship: We carry out our statutory mandate, taking into account the responsibilities we bear for current and future generations**.

- **Sustainability: we are persuaded to a global environmental and climate change protection projects sustainably.**

- **Urgency:  Emerging climate change avoidances strategies is urgent to day.**

- **Christian – We follow Jesus Christ, who created the world and calls us to care for it.**

- **Conservation – We protect and restore nature and are committed to local places and people over the long term**.

- **Community** – **We invest in good relationships through our commitment to God, one another and the wider creation.**

- **Cultural Diversity** – **We celebrate the insights, perspectives and solutions offered by our diverse cultures.**

- **Collaboration – We seek to work with anyone who shares our vision.**

- Efficiency and professionalism: **We try to achieve the most with the resources made available to us and aim at maintaining the highest professional standards in our work**.

### 1.7 TIDA BENEFICIARIES

**PRIMARY BENEFICIARIES:**

- Community based formers group
- Self –help groups involved in income generating activities.
- Individuals agricultures oriented entrepreneurs
- Industrial companies

**SECONDARY BENEFICIARIES:**

- Environment Non-government organization (ENGOs)
- Church Ministries
- food security group that reach out to farmers and fishing group as their beneficiaries

TIDA targets the sustainable development and reduces pollution and the negative effects of climate change while pursuing a participatory approach.
TIDA remains committed to serve its beneficiaries with a range of services for the improvement of the Environment health.

# 2. TIDA GOVERNANCE STRUCTURE

## 2.1 GENERAL

TIDA is governed by its members through general meetings, including the annual general Meeting (AGM), at which the general assembly of directors is elected to direct and oversee the management of the ministry organization. The general assembly is assisted by executive director, who is responsible for the day-to day operations of the organization.

TIDA's structure is governed by its articles of statutes and by internal rules and regulations.

## 2.2 ACCOUNTABILITY & TRANSPARENCY

### 2.2.1 ACCOUNTABILITY
The ministry organizations are accountable to:

▪ Its members
▪ Its beneficiaries
▪ Its funders
▪ The public
▪ The state

### 2.2.1 TRANSPARENCY

Transparency is achieved by making its aims, objectives and work known to its beneficiaries, funders, other organizations and the general public by:

▪ Publishing and disseminating annual narrative and financial reports, as well as reports on particular activities
▪ Using the media to tell the public about the organization's work
▪ Mounting public education campaigns
▪ Maintaining regular dialogue with government and other agencies
▪ participating in NGO networks

## 2.2.3 ORGANIZATION STRUCTURE

**ORGANISATIONAL STRUCTURE OF TIDA**

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                        ┌─────────────────────────┐
                        │    General assembly      │
                        └─────────────────────────┘
       ┌──────────────────────────┐      │      ┌──────────────────────────┐
       │ Conflict resolution      │      │      │   Auditor Committee      │
       │ committee                │      │      └──────────────────────────┘
       └──────────────────────────┘      │
       ┌──────────────────────────┐      │
       │ Specialized commissions  │      │
       └──────────────────────────┘      │
                        ┌─────────────────────────┐
                        │ Board/ Executive committee│
                        └─────────────────────────┘
                                   │
                        ┌─────────────────────────┐
                        │   Executive director     │
                        └─────────────────────────┘
       ┌──────────────────────────┐      │      ┌──────────────────────────────┐
       │    Admin assistant       │      │      │ Technical advisor on resource│
       │                          │      │      │ mobilization and external links│
       └──────────────────────────┘      │      └──────────────────────────────┘
                                          │      ┌──────────────────────────────┐
                                          │      │      Legal advisor           │
                                          │      └──────────────────────────────┘
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| Program and project management unit | Planning, monitoring & evaluation unit | Administration and finance management unit |
|---|---|---|

**Project coordinators**

| Site managers and field officers | Pool of engineers — Agriculturalists, Hydrologists, Environmentalists, Foresters, land survey and GIS | -Planning officer  -M&E officer  -communication and public relations officer | HRM officer | Finance and accounting officer | -logistic officer  -procurement officer  -Drivers |
|---|---|---|---|---|---|

## 2.3 MEMBERSHIP

The members of the ministry organization are the persons who 'own' it in the sense that in general meeting they have the power to change the articles of incorporation and to elect directors and so decide who will exercise the powers of the ministry organization on their behalf.

TIDA members are expected to:

▪ Subscribe to the organization's philosophy, mission, goals and objectives
▪ Adhere to the organization's policies and codes of conduct
▪ Play an active role in TIDA's work
▪ Participate, where possible and applicable, in TIDA's organized events

Each member of TIDA is entitled to one vote at general meetings. Proxy voting is not Permitted.

## 2.4 MINISTRY ORGANISATION MEETINGS

In addition to the annual general meeting, special general meetings can be called by the general assembly and Extraordinary general meetings can be requisitioned by  2/3 of the members.

## 2.5 FUNCTIONS AND MEMBERSHIP OF THE GENERAL ASSEMBLY

In so far as possible, members of the general assembly should have a broad range of qualities and expertise, including professional skills, management experience and recognition among stakeholders and the public, and should complement each other and the organization's personnel.

In so far as possible the general assembly should also be gender-balanced and should include persons from different age and ethnic groups and socio-economic backgrounds.

The primary function of general assembly is governance. The general assembly is responsible for protecting the interests of TIDA and its stakeholders.

### 2.5.1 The main responsibilities of the general assembly are:

Policy                       ▪ Formulate broad policies and objectives for the organization
                              ▪ Determine, monitor and strengthen the organization's programmers

And services

**Strategy**
- Assign priorities within TIDA's mission and objectives
- Ensure effective organizational planning and the acquisition of

   Sufficient   resources   for the proper functioning of the organization

**Ownership**
- Represent TIDA to all important stakeholders
- Govern the organization
- Ensure the organization's sustainability

**Oversight**
- Safeguard TIDA's mission and philosophy
- Determine and monitor the organization's activities
- Account to the public for the work of TIDA, including through fiscal Accountability
- Ensure that the organizations responsive to the needs of its stakeholders
- Evaluate the performance of the Executive director, other personnel and Itself

.
- Ensure that systems are in place for the efficient recording, collection and Evaluation   of data
- Ensure the correct functioning and application of internal control policies . And procedures
- Ensure compliance with all relevant policies and procedures and codes of . conduct
- Ensure compliance with all relevant laws, regulations and donor  . requirements

**Impact**
.
- Assess the organization's impact, relevance and efficiency, by monitoring activities
- Enhance the organization's public standing

**Leadership**
- Provide continuity for the organization
- Develop the long-term vision to lead the organization in strategic directions
- Guide and support the Executive director and other personnel
- Recruit and orient new general assembly members

**Management**
- Responsible for overall strategic and operational management of TIDA
- Ensure implementation of policies
- Establish and monitor the work of general assembly committees to deal with various aspects of  the organization's work
- Manage the human, financial and physical resources of the organization

## 2.5.2 Composition of the staff

All the employees of TIDA are classified into categories. These categories are as follows:

1. Management Category:

a. Executive Director

2. Professional Category:

a. Program Manager

b. Project Manager

c. Financial Manager

3.  Implementing Category:

a. coordinator

b. Trainer

c. field officer

d. environmental Health Educator

e. T-Shirt Weaving Staff

The executive committee elected at the AGM comprises:

**The Executive committee is composed of:**

   -President: Legal Representative;

   -Vice-President, Deputy Legal Representative;

 -Secretary;

 -Treasurer;

Advisers (2)

Members of the Executive Committee are elected among effective members of the ministry for a period of three years that can renewed only once.

The Executive committee meets once in 3 months and every time it becomes necessary, subject to being summoned by the president, or in case of his absence by the Vice-President.

It sits and takes decisions based on members 'majority votes. In case of draw of votes, the President's vote is regarded double

The Executive committee is responsible for:

  -Executing decisions and recommendations by the General Assembly;

 --Following up daily management of the ministry

-Preparing annual activity reports;

-Making budgets to be submitted to the General Assembly;

-Proposing to the General Assembly, modifications to the constitution and the internal regulations;

-Preparing sessions of the General Assembly;

-To negotiate cooperation and financial agreements with partners;

-To carry out Management of the ministry

-To recruit, nominate and dismiss personnel at different department of the ministry

### 2.5.3 Volunteers

Volunteers are individuals who work at TIDA out of their own choice or have been

deputed at TIDA by other organizations. They will be assigned tasks from time to

time as deemed necessary by TIDA.  TIDA will have a limited contract with

volunteers and will not provide any compensation except under special conditions.

They will not be considered as full-time or part-time employees of TIDA.

Much of the work of TIDA depends upon the commitment and active involvement of volunteers. Volunteers are involved at all levels of the organization and mechanisms are in place to ensure the effective integration of voluntary with paid work. A register of volunteers is maintained and regularly updated.

TIDA volunteers are expected to:

▪ Subscribe to the organization's philosophy, mission, goals and objectives
▪ Subscribe and adhere to the organization's child protection and sensitive and other issues policies
and codes of conduct
▪ Comply with all applicable guidelines, policies and procedures

▪ Play an active role in TIDA's work
▪ Participate, where possible and applicable, in TIDA-organized events

### 2.5.4 Consultants

Consultants are professional experts hired by TIDA on short-term basis only for the completion of specific tasks and assignments related to TIDA or one or more of its projects. Separate and limited contracts, defining their job description, timeline, deliverables, reporting procedures and payment details will be issued to consultants. They will be paid on daily/monthly/weekly basis depending upon the nature of them assignment. They will not be considered as full-time or part-time employees of TIDA.

# II TIDA FINANCE POLICY

## 3. FUND RECEIPT

## 3.1 SOURCES OF FUNDS

TIDA receives funds from the following sources:

I. Dollar supported project fund.

ii. Membership fees.

iii. Income from short term professional services and consultancy assignments
Undertaken by TIDA.

iv. Grants Donations received from philanthropic organizations and individuals.

v. benefits from selling goods and services

## 3.2 TIDA CORE FUND

The following are identified as TIDA's core programme:

A. TIDA's administrative expenses (house rent, utilities, and administrative officer).

B. TIDA's pilgrimage program

Any programme coming to TIDA must allocate some funds to support this core programme.

## 3.3 SIGNATORIES TO CHEQUE BOOKS

The Executive Director of TIDA, its Treasurer and one other office bearer will be Signatory to TIDA's cheques. Money can be released by the signatures of two signatories. However, any cheque of more than $1,000 will require the signature of the Executive Director.

## 3.4 TYPES OF ACCOUNTS

The following are three types of accounts that will be maintained by TIDA:

**(1) Central Account**

All income accrued to TIDA will be deposited in the Central Account. The Executive Director, General Program Manager and Treasurer are authorized to operate the bank account. Two signatures of either of these officials will be required for fund Disbursement.

**(2) Savings Account**

TIDA will keep fixed deposit savings account for its trust fund.

## 4. FUND DISBURSEMENT

All payments will be made either by cheque or cash.

## 4.1 PROCEDURES FOR FUND DISBURSEMENTS

• All requests for payments are to be made using the appropriate forms.

• Requests for payments are to be properly substantiated with bills/receipts and essential documents.

• Requests for payments are prepared by accountant and submitted to Executive Director for checking and approval.

## 4.2 PAYMENT BY CHEQUE

**(1) Payment for Purchases**

Payment against purchases exceeding $500 shall be made by cheque.

**(2) Payment for Services Rendered**

**a. Payments for Staff Salaries**

i.    Payment Calendar

Staff salaries are paid within seven days following the completion of the month.

Individual cheques are to be issued to the employee concerned.

ii.   Staff payroll

Staff payroll (salary sheet) is prepared by the Accountant as the basis of payment.

The staff payroll contains information on the employees' basic salary for the month, allowances if any, deductions and net salary payable. The staff payroll is checked by the Treasurer and approved for payment by the Executive Director.

iii.    Advance Pay

TIDA's employees may take advance payment of up to 3 months (after completion of 3 months' probation), if urgently required. The advance must be returned/reimbursed before the end of that particular fiscal year.

For travel purposes, TIDA employees shall be given cash advances for expenses covered on official trips. Request for cash advances is prepared by the personnel concerned, recommended by the Treasurer and is approved by the Executive Director. All cash advances for travel are to be liquidated within a week following the completion of the trip.

iv. Tax Deduction at Source

TIDA will deduct tax at source where applicable as per Government rules through Rwanda Revenue Authority.

**b. Payment for Contractual Services**

Payment for contractual services is done through cheque disbursements. The schedule of payment depends on the Terms of Reference (TOR) agreed upon by the personnel Concerned and TIDA. Payments are covered by a Request for Payment Form prepared by the accountant and approved by the Executive Director.

**5. BUDGET PROCESS AND RESPONSIBILITIES**

TIDA's financial year runs from 01 June to 30 June of the  next year.
TIDA has such bank accounts (savings and current) for its own funds as the general assembly considers necessary having regard to sound financial management and opens and operates such additional accounts as are required for the proper administration of project funds.

The annual budget and budgets for specific projects are drafted by  the program manager, resources mobilization officer  and accountant. Officer in consultation with the treasurer.   They are then discussed with and approved by the general assembly.

The table below illustrates TIDA financial transaction

| ACTIVITY | COMMENT |
|---|---|
| Payroll | Monthly |
| Bank reconciliation | Monthly |
| Yearn end reconciliation | June/July |
| Audit | October- November |
| AGM | May, November |
| Budget process | June/July |
| Donor reports | As stipulated in relevant agreement |
| Activity reports | As stipulated in relevant agreement |
| Action plan | June/July |
| Insurance | As renewals falls due |

## 5.1 AUDIT ARRANGEMENTS

Books of Accounts of TIDA shall be audited annually by an independent auditor if

Required and financially supported by its donors. TIDA may hire internal auditor in order to streamline its accounting systems and procedures

The auditor, who must hold a practicing certificate from the Institute of Chartered Accountants of Rwanda and be independent of the organization and its officers, is appointed on an annual basis by the AGM.

The finance officer and Executive director provide the auditor with all necessary documentation in relation to the audit. The auditor completes the audit and presents a draft for discussion with the Executive director, finance officer and treasurer. The final draft is presented to the general assembly by the treasurer. If all is found to be in order, the document is approved by the general assembly and signed by two of its members, normally the Legal representative and the secretary.

The final audited accounts are made available with the notice of the AGM for discussion and formal adoption if approved.

**5.2 DELEGATED AUTHORITY**

| AREA OF AUTHORITY | LIMITS | DELEGATED PERSONS |
|---|---|---|
| Legal documents | | Any two of Legal representative, vice Legal representative, treasurer, secretary |
| Cheques | | Executive director, one or more designated general assembly member(s) |
| Capital expenses | | Executive director |
| Capital expenses | Up to $20,000 | General assembly |
| employee advances | Over $20,000 | Any two authorized bank signatories |
| Leave | | Executive director |
| Contracts of Service & for Services | | Executive director with approval of general assembly |
| Project agreements | | Executive director with approval of general assembly |

## 6. BOOK KEEPING AND RECORDING

### 6.1 BOOK KEEPING

The recording system of TIDA's financial transactions allows to monitor bank balances, status of funds receipts and expenditures, and a comparative statement of budget vs. actual expenditure on a regular basis. TIDA will maintain records of fixed assets, petty cash disbursements, supplies, inventory, the use and maintenance of office equipment.

### 6.2 ACCOUNTING

The following sets of financial reports will be prepared by TIDA:

A. Quarterly financial reports will be prepared for review by each individual project Manager of TIDA's specific projects as well as of its core activities. This quarterly 20 Report will be reviewed by the general assembly of TIDA. Financial reports to donors will be submitted as prescribed in the agreement between donors and TIDA.

B. Annual Balance Sheet and Statement of Income and Expenditures will prepared  for each fiscal year.

### **6**.3 ACCOUNTING POLICIES & PROCEDURES

#### 6.3.1ACCOUNTING POLICIES

##### *6.3.1.1 Accounting convention*

Accounts are to be prepared under the historical cost convention. The day-to-day transactions should be recorded at the monetary value of the goods or services.

### 6.3.1.2 Basis of Accounting

Accounts are maintained on the accrual basis, except for income, which is accounted for on cash Basis.

### 6.3.1.3 *Income*

Income represents grants from donors, cash donations, proceeds from fundraising and self-sustainability activities and interest received from bank deposits and on investments. Grants, cash donations and interest received from bank deposits and investments are to be recognized as income in the period in which they are received.

### 6.3.1.4 Expenditure

Expenditure represents expenses incurred by TIDA. These are recorded on the accrual basis.

### 6.3.1.5 Depreciation

Depreciation is provided for on the straight line basis at rates sufficient to write off the cost of the assets over their estimated useful lives. A full year's depreciation is charged in the year of acquisition and none in the year of disposal.

### 6.3.1.6   Taxation

No provision is made for taxation payable as TIDA has been accorded nonprofit ministry organization and is therefore, exempt from taxation. Taxes should be implicated on the services not exempted delivered by TIDA.

### 6.3.1.7 Currency of accounts

Accounts are created to reflect the budget line items of approved project budgets. All accounts are Prepared in RWF to comply with legal requirements. Supplemental financial statements in Foreign currency may be prepared to meet donor requirements.

## 6.3.2 PROCEDURES

### 6.3.2.1 Objectives of accounting procedures

▪ To record and classify all transactions accurately and completely
▪ To maintain a complete record of all:

- Revenue received
- Expenditure incurred
- Assets owned
- Liabilities to third parties
- To report to donors on all required financial information

### 6.3.2.2 General ledger

The General Ledger Accounting System is designed to improve the timeliness and quality of Information available to management. Financial information includes information on assets, liabilities, revenue, funding and expenses.

The finance officer is responsible for producing all final general ledger outputs. Among the principal responsibilities are:

- Receipt and coding of all source information into the general ledger
- Verification and input of the information related to expenses, budget, funding, revenue, assets and liabilities
- Production and distribution of financial statements including general ledger reports to the directors, donors and other interested parties, the source of data for the general ledger system is the other sub-systems: budgeting, fixed assets, cash and payroll systems. This data is used in the preparation of management and financial reports. The general ledger has separate accounts for each budget line for each donor.

**Procedures**

**Monthly**

- Record expenditure by project activities
- Record other payments not relating to projects
- Record grants and other income received during the month.
- Extract monthly trial balance
- Identify and record (pass) journal entries for accrued charges and prepayments (if required)

**Yearly**
- Prepare end of year trial balance
- Make adjustments for accruals, depreciation and any other non-cash entries as appropriate
- Reverse year-end accruals after close of financial year. This is required to avoid overstatement of expenses.

### 6.4 *CASH MANAGEMENT AND DISBURSEMENT*

### 6.4.1 PROCEDURES

▪ All cash received is properly accounted for by the issue of numbered receipts and entries into the cash book
▪ All cash received is deposited intact in the respective bank accounts within two working days of receipt.
▪ A separate bank account is where possible opened for each project and where not possible, a separate cost code within the general ledger is  maintained
▪ There is separation of responsibility for requisitioning and approving payments by cash/cheque
▪ There is separation of responsibility for handling the cash/cheques and that of recording
▪ All cash transactions are properly captured by the general ledger system
▪ All payments are properly verified and approved prior to payment
▪ All payment vouchers are numbered
▪ Creditor payments are made by cheque wherever possible
▪ All vouchers and supporting documentation are properly stamped "paid" before cheques are dispatched
▪ Proper and timely bank reconciliations are prepared and independently reviewed.

### 6.4.2 DONOR REQUIREMENTS

All specific donor requirements in relation to the incurring of expenditure and documentation will be complied with.

### 6.5 BUDGET AND EXPENDITURE

Budgetary control is exercised by:

▪ Recording daily expenditure under budget headings
▪ Recording cumulative expenditure under budget headings
▪ Comparing and monitoring cumulative expenditure by budget headings to the original (or revised) budget
▪ obtaining donor approval in advance for revisions of budgets

### 6.5.1 FIXED ASSETS

Fixed assets are tangible assets that have been acquired either through purchase or donation with the intention of being used on a continuing basis for a period exceeding one year.

All fixed assets are included in a fixed asset register. Other assets are monitored but are not included in the register.

### *6.5.1.1 Purpose*

To carry out its activities, TIDA 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, tables, chairs, shelves, computers and related Accessories.

The Fixed Assets Policy will aim for:

• 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 goods when required.

To facilitate proper financial and management control, fixed assets are grouped into two categories: Fixed assets are recorded at cost of purchase or market value for donated assets.

### *6.5.1.2 Procedures*

The management of material resources is the responsibility of the TIDA staff. 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

**Principal activities**:

▪ Recording opening balances of existing fixed assets in the asset registers (either at cost for asset purchases or fair market value for asset donations)
▪ Updating the registers for additions in the month of purchase or donation
▪ Updating the register for disposals in the month of disposal
▪ Recording additions and disposals of fixed assets in the general ledger
▪ Verifying the existence of each item listed by performing a quarterly physical inventory count
▪ Assigning asset tag numbers or a suitable reference number to each asset
▪ Removing fully depreciated or obsolete assets from the register

## 6.5.2 PROCUREMENT OF GOODS AND SERVICES

### *6.5.2.1 Purpose*
The purpose of the procurement procedures is to ensure that:

▪ TIDA obtains the maximum value for money on all its procurements of goods and services
▪ Procured goods and services are delivered in the correct quantity and quality and in a timely manner Guiding principles

▪ No person working with TIDA in any capacity may participate in the selection, award or Administration of a contract if a real or apparent conflict of interest would be involved.

▪ The Executive director must review grant agreements to ensure the donor regulations on the persons to be excluded from participating in the procurement of goods and services are effectively excluded.

▪ Expenditure on goods or services of $20,000 or less may be made by the Executive director using her/his best judgment and subject to budget.
▪ Expenditure on goods or services of more than $20,000 must be approved by the general assembly.
▪ Goods and services valued at more than $20,000 are procured as follows:
▪ The Executive director obtains quotations from at least three different known suppliers of the required goods or services
▪ The Executive director compares and analyses the quotations and documents justification for recommending a particular vendor

▪ In making a recommendation, in addition to prices, the Executive director must consider other factors such as reliability, previous satisfactory performance, quality products/services and delivery schedules.

▪ The general assembly approves the Executive director's recommendation unless there are cogent reasons for not  doing so.

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

*6.5.2.2Removal 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 Executive Director 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.

## 6.6 REPORTING REQUIREMENTS & PROCEDURES

TIDA prepares the following types of reports:

▪ Financial and programme reports to the general assembly
▪ Financial and programme reports to donors
▪ Statutory reports (e.g. annual report with copy of audited accounts attached)

Reports are prepared monthly, quarterly, semi-annually and/or annually depending on the needs of Each category of users.

The reporting officer should always refer to the grant agreements to ensure that the reporting Requirements of each specific donor are complied with.

### 6.6.1 PROCEDURES

All financial reports are to be

▪ Prepared by the finance officer
▪ Submitted to the treasurer (with copy to the Executive director) for verification
▪ Submitted to the general assembly for approval
▪ Submitted to donors or other third parties as required

### 6.6.1.1 Payroll

The purpose of payroll procedures is to ensure that:

▪ Employees are paid in accordance with their contracts of employment
▪ Payments to employees are properly accounted for

▪ Statutory and voluntary deductions are properly accounted for and remitted to the appropriate Authorities
▪ Salary advances are properly accounted for and recovered from salaries

**Procedures**

**1. Personal payroll records**

A personal record is prepared and maintained by the Executive director for each employee based on information contained in contracts of employment, notifications of changes in pay and disciplinary action.
The Executive director regularly checks the payroll data and verifies information against the personal payroll Records

**2. Advances against salary**

▪ Advances of not more than 1 month's salary may be made at the discretion and on the authority of any 2 of the authorized bank signatories.
▪ All advances must be repaid within 4 months
▪ No advances may be made out of project funds
▪ A written request must be made for a salary advance including the reason for the request

**3. Preparation of monthly payroll**

The following procedures apply for each employee:

▪ Basic pay is entered
▪ Any allowances are entered
▪ Salary-related employee deductions (RSSB and PAYE) are calculated and entered
▪ Any repayment of advances is entered
▪ The total of all deductions is calculated and entered and this amount deducted from the gross pay to give the net amount payable to the employee

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# III OPERATIONS PROCEDURES

## 7. POLICIES AND PROCEDURES

### 7.1 TIDA'S POLICY ON SENSITIVE & OTHER IMPORTANT ISSUES

This document must be read and signed by general assembly members of TIDA. To the extent that it is inconsistent with any previous policy, it supersedes that policy.

### 7.1.1 BACKGROUND

TIDA's mandate is to contribute to the environment and climate change protection
Frequently, associated issues arise, which, irrespective of our personal positions, need to be met with a common TIDA general assembly response.

### 7.1.2 GENERAL

▪ We will uphold and comply with all human rights/anti-discriminatory legislation and international Conventions

▪ We recognize that while we are unified in our commitment to end violence in all its forms, we are diverse in many other respects

▪ We will respect our diversity at all times
▪ We will not allow bigotry in any form to dictate the work that we do and the persons by or for whom it is done

### 7.1.3 RACIAL PREJUDICE & DISCRIMINATION

▪ We will not accede to requests that counselling, public education or other help be/be not provided by a person of a particular race

▪ We will discourage racial prejudice and discrimination in all our work

### 7.1.4 RELIGIOUS, GENDER AND OTHER PREJUDICES

▪ We will not pander to religious prejudice, sexism, ageism or other prejudices

▪ We recognize however that some of our clients and public education partners may, because of

perceptions of the quality of intervention, prefer to deal with persons of a particular religion, gender, age or socio-economic class

▪ While we may meet a special request, we will engage the makers in straightforward discussion of the perceptions associated with that request

▪ If in doubt as to whether to meet a special request, we may discuss it among ourselves


## 7.1.5 CORPORAL PUNISHMENT

▪ We will not condone the corporal punishment of children any time, any place, anywhere
▪ We will do all that we can to educate parents and prospective parents, teachers and caregivers about Environment and climate change protection alternatives

## 7.1.6 COMPLAINTS AND ALLEGATIONS OF MISCONDUCT AGAINST TIDA VOLUNTEERS OR PERSONNEL

▪ We recognize that complaints/allegations of misconduct may be made against any of us
▪ We will not investigate anonymous complaints/allegations

▪ We will investigate complaints/allegations made by persons who are willing to be identified and to sign a written statement

▪ We accept that investigation of a complaint/allegation made against us may be carried out before we are made aware of it

▪ Investigations will be carried out by the general assembly. Outside assistance will only be sought if the general assembly considers it necessary

▪ Our response to a complaint/allegation will be as follows:

▪ We will ask the complainant's name and if s/he refuses to give it, politely state our policy of not investigating anonymous complaints/allegations

▪ If the complaint/allegation is made second-hand (i.e. the complaint/allegation has been made to the person contacting us by a third party), we will politely tell the person passing on the complaint/allegation that we will not investigate anonymous complaints/allegations

▪ If the complainant is willing to give her/his name and to sign a written statement, we will obtain contact information and brief details of the complaint/allegation and inform the

complainant that the Executive director or a director will be in touch with him/her shortly to arrange for a written statement to be taken

▪ In no circumstances will we make any comment upon or engage in any discussion of the Complaint/allegation

▪ All complaints and allegations must be treated with complete confidentiality

## 7.1.7 COMPLAINTS ABOUT OUR SERVICE

▪ If a complaint is made about TIDA's handling of a particular case, we will find out the details of the case (name, year of occurrence etc.) and bring it to the attention of the Executive director or a general assembly member so that the file can be found, checked and an appropriate response given

▪ In order to ensure that we are able to respond to complaints; we will ensure that all files contain
▪ Full records of all meetings, phone calls, referrals and discussions
▪ Copies of all correspondence and all other relevant documents
▪ We recognize that there will be persons who will not be satisfied with our services, but will Endeavor to resolve any differences before we close a file

## 7.1.8 THE MEDIA

▪ We recognize that the media is important to raise awareness about domestic environment protection and climate change , and about our work

▪ We will take full advantage of opportunities to carry out public education work through the print and electronic media

▪ We will however resist any attempt to politicize our work or to introduce any partisanship into the work we do and if we receive a media request for a comment on any particular issue (i.e. on a matter that is related to 'news' rather than public education) we will refer it to a general assembly or the Executive director
▪ We will whenever possible issue a print statement to the media if asked for a comment on any particular issue.

## 7.2 TIDA'S ENVIRONMENT PROTECTION POLICY

TIDA's environment protection Policy provides a framework to assist all those who work with TIDA in any capacity (TIDA representatives) in carrying out their responsibility to safeguard flora and fauna's welfare.

All representatives must be provided with a copy of the policy and agree to adhere to and be bound by it in writing.

The policy, which is incorporated into this manual by reference, is available in soft and hard copy and is posted on the ministry organization's website.

## 7.3 GUIDELINES & PROCEDURES FOR PERSONNEL & VOLUNTEERS

The following guidelines and procedures are necessary for all persons who work with TIDA in any capacity.

### 7.3.1 VIOLENCE

Personnel and volunteers will not condone or recommend violence against Anyone

### 7.3.2 CONFIDENTIALITY

The identity of persons who have sought the services of TIDA must not be disclosed. Information received or observed about a client and beneficiaries must be held in confidence except in limited Circumstances.

The obligation of confidentiality continues indefinitely, including after contact has ceased with TIDA , Breach of confidentiality will result in termination of services and the making of a record against the name of the person in question.

### 7.3.3 PRIVATE TELEPHONE CALLS

▪ Everyone is asked to keep private telephone calls to a minimum.
▪ The Executive director's room should only be used for making or receiving calls with her/his permission.
▪ Only local calls may be made, if possible with the use of a phone card.

### 7.3.4 THE SCOPE OF TIDA'S ASSISTANCE

The primary purpose of the Crisis Service is to produce, preserve and protect environment health. Our limited resources restrict the general provision of environment protection and climate change. However other community services that may be in a need, general assembly can decide to involve it according to the budget.

### 7.3.5 USE OF TIDA'S STATIONERY

All letters, notes etc. on TIDA's letterhead or compliments slips must be signed or initiated by the Executive director,  A duplicate of every letter, note etc. must be placed in the relevant file.

### 7.3.6 DONATIONS

No one working with TIDA in any capacity may under any circumstances solicit or receive any personal donations in cash or kind. If any client or other person wishes to make a donation, it must be accepted on behalf of TIDA and be delivered to the Executive director as soon as possible after receipt, together with the name and contact information of the donor in order that a receipt and acknowledgement may be sent. Anyone found to have accepted a personal donation will be subjected to disciplinary procedures, which may result in summary termination of the relationship with TIDA and/or expulsion from membership.

## 7.4 MONITORING & EVALUATION

### 7.4.1 POLICY FOR ANNUAL PERFORMANCE EVALUATION (APE) AT TIDA

#### *7.4.1.1 Annual Performance Evaluation*

The annual performance evaluation is the analysis, based on documentation from previous stages of the process, of 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 relates to the future and consists of identifying means to be considered to ensure the employee continues to grow and develop.

The performance evaluation form should include all the sections needed for the evaluation. This includes a section relating to performance evaluation in relation to the objectives established at the outset and in relation to the responsibilities of the position, a section that specifies or targets what is needed for the 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.

### 7.4.1.2 Skill Training and Professional Development

Depending on available funds, TIDA should foster the professional development of its 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 sessions.

### 7.4.1.3 Importance of M&E

TIDA recognizes that effective M&E practices lead to greater transparency, enhanced standards of accountability and improvements in project management and delivery of services, and in particular:

▪ Lead to informed decision making
▪ Lead to transparency in decision making
▪ Lead to improvement in the ability to respond to the needs of the community/target group
▪ Facilitate project implementation
▪ Enable planning for future interventions
▪ Lead to identification of weaknesses that need improvement or phasing out
▪ Facilitate tracking of progress made
▪ Enable successes to be highlighted

### *7.4.1.4 M&E Integration*

Monitoring & evaluation shall be integrated into all TIDA activities. As such, the general assembly of directors is responsible for ensuring that systems are in place for the efficient recording, collection and evaluation of data.

## 7.5 DATA COLLECTION & REPORTING

All TIDA employees and volunteers are responsible for contributing to efficient and accurate Data collection and reporting by ensuring that:

▪ Formally reported information is accurate
▪ Recorded data is available that can be validated against reports submitted

### 7.5.1 COUNSELLING DATA COLLECTION & REPORTING

▪ A full record must be kept of every beneficiary's visit, every hotline calls and every court support Attendance and the appropriate form/log must be completed and submitted in a timely fashion

▪ Monthly and cumulative statistics must be compiled/updated every month and submitted to the general assembly and donor agencies as required

▪ counseling evaluation forms must be given to beneficiaries who have had at least one previous visit. If necessary, beneficiaries will be assisted with completing the form

### 7.5.2 PUBLIC EDUCATION/ADVOCACY DATA COLLECTION & REPORTING

▪ A full record must be kept of every public education/advocacy activity and monthly reports must be submitted in a timely fashion to the general assembly and donor agencies as required.

▪ Facilitators' evaluation forms should be completed and submitted in a timely fashion for every public education activity

▪ Participants' evaluation forms should be used at as many public education activities as possible and thereafter submitted in a timely fashion.

### 7.5.3 TIDA DATA COLLECTION & REPORTING

▪ A full record must be made of every resident using the appropriate forms
▪ Every departing resident must be requested to complete an evaluation form
▪ Monthly resident data must be compiled and submitted in a timely fashion
▪ The TIDA committee shall conduct and report on monthly group evaluation meetings

### 7.5.4 EVALUATION

Evaluation shall be carried out by the appropriate person/committee and reports submitted in a timely fashion to the general assembly and donor agencies as required.

### 7.6 ACCESS TO THE OFFICE & ALARM CODES

#### 7.6.1 KEY HOLDERS

The general assembly shall determine who shall hold keys to the office.

### 7.6.2 SPARE SETS OF KEYS

Two spare sets of keys shall be kept; one by the Executive director and one by the Legal representative.

### 7.6.3 AUTHORITY TO UPLIFT AND USE KEYS

The general assembly may authorize certain persons to uplift a set of keys to access the office after hours or at weekends subject to the approval of executive director.

### 7.6.4 ALARM CODES

▪ The Executive director shall be responsible for maintaining a full list of alarm codes and for providing a copy to the Legal representative

▪ The Executive director shall ensure that every person who is authorized to access the office after hours or at weekends have a separate alarm code

# 7.7 Review

This manual will be reviewed at intervals of not more than a year.

### 7.7.1 COMMITTEES

▪ The general assembly may establish such committees as it considers appropriate for the smooth functioning of the organization and its work.

▪ The scope/terms of reference and composition (including the Legal representative) of each committee shall be determined by the general assembly and documented.

▪ Committees are responsible to the general assembly but are expected to use their initiative to carry out them work while keeping the general assembly informed and consulting with it where necessary.

▪ Each committee must have at least one president but may co-opt volunteers and other persons as it sees fit.

▪ Each committee will report orally to the general assembly at its monthly meetings and submit such written reports as are required from time to time.

▪ Each committee is free to appoint sub-committees and ad hoc groups as it sees fit.

### 7.7.2 PRINCIPLES APPLICABLE TO PROJECTS

The following principles apply to all projects:

▪ All contracts and agreements for work must be signed by any one of the secretary, Legal representative, vice-Legal representative, executive director or treasurer after agreement by the general assembly. In cases of urgency, the Executive director may be authorized by the general assembly to sign.

▪ Separate agreements for project coordination will not be signed.
▪ TIDA employees will not receive additional payments for project work done during agreed working hours.
▪ All other persons who are to be paid for project work, including persons who are normally volunteers (including directors) must sign an agreement for services. Working persons who are to be paid for services during their normal working hours must obtain their employer's prior consent as to time and payment.

### 7.7.3. TIDA REPRESENTATION

▪ All requests for TIDA representation on other bodies or at events, conferences etc. will be channeled through the general assembly.

▪ Upon receipt of an invitation the Executive director or secretary will, where possible, request the organization tendering the invitation to provide brief specifications outlining the skills that would be advantageous.

▪ The invitation will be forwarded to all general assembly members by the Executive director with all relevant information about the body/event/conference/task.

▪ The general assembly will consider the information presented by the Executive director and decide on representation.

▪ Should a decision be required at a time when the general assembly has not scheduled a regular meeting, it can be taken by the Legal representative and vice-Legal representative collectively, and reported to the next meeting for the record.

▪ Persons appointed shall represent and be responsible to TIDA.
▪ In cases of representation on another body:

▪ Whoever is appointed shall serve on the body in question for whatever term of office its constitution specifies. If the question of serving a further term arises, the general assembly of TIDA shall decide whether or not to renew the appointment

▪ In the event of a representative retiring before the expiration of her/his term of office the successor will be appointed by the general assembly

▪ The general assembly shall be empowered to cancel or withdraw the appointment of anyone representing it on another body, in writing to its representative and to the body concerned

### 7.8 COMPUTER INFORMATION SYSTEMS

▪ Backups of information should be carried out on a daily basis. Weekly backup copies should be stored off site to ensure their safety in the event that files at the processing location are destroyed.

▪ Anti-virus software should be loaded.

▪ Where appropriate, systems should be password protected to restricted unauthorized access and to ensure the integrity of information processed and passwords should be changed on a periodic basis.

▪ Personnel should be given training to properly use the systems and derive maximum benefits from them.

▪ Access to computer information should be restricted to appropriate personnel.

### 7.8.1 PURPOSE

TIDA seeks to effectively manage the computer system for guiding the use, maintenance and security of the computer equipment. Employees are responsible for ensuring that the procedures and policies suggested here are followed.

### 7.8.2 USE

Using computer equipment requires particular care because of its fragility and high cost. Access to the equipment should thus be strictly reserved to TIDA employees only. Those employees who are unable to handle commonly-used software will be given an orientation by the senior staff on request. At least one TIDA employee will be trained in handling minor maintenance of computers and accessories at the office.

### 7.8.3 SECURITY

a. In order to safeguard the computers against viruses, the external drives (CDs/DVDs/floppies/pen drives) that are at TIDA office are only to be used. In the same way, no external drive from any source other than from sealed packets shall be used in the computers, unless it is first scanned with a latest anti-virus software.

b. In order to safeguard computers from viruses, antivirus software has been installed in the computers. The virus list for this program should be updated on a regular basis.

It is the duty of the employee who has been assigned a computer to update the virus list on her / his computer.

c. There should be at least two backups of all important documents. One copy should be on the hard disk of the computer assigned to the concerned employee and a second copy on a CD/DVD kept in the office.

d. The computers of TIDA should normally be used by its employees. Consultants and Volunteers should seek prior permission of TIDA employee before using his/her computer in the office.

## 7.8.4 SAVING DOCUMENTS IN THE COMPUTERS

In order to streamline the procedure to save documents in the computers and to make it easier for people to find documents and make back-ups of important documents, Each employee should have a documents directory in his/her computer. This Directory / folder should be broken down into sub-directories to facilitate retrieval of important documents. Each employee will include a copy of all their important documents to be backed up on a directory entitled backup.

Revised and approved

On 07/11/2023