



STANDARD OPERATING PROCEEDURES OF THE INTEGRITY ORGANIZATION/THE CONVENTION ON BUSINESS INTEGRITY (March 2018, Version 2.1)

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GENERAL

1. Introduction/Aim of The Operations Manual

This manual defines who we are and how we function as an organization.

This handbook is not a contract or a guarantee of employment. It is a collection of our expectations, commitments and responsibilities.

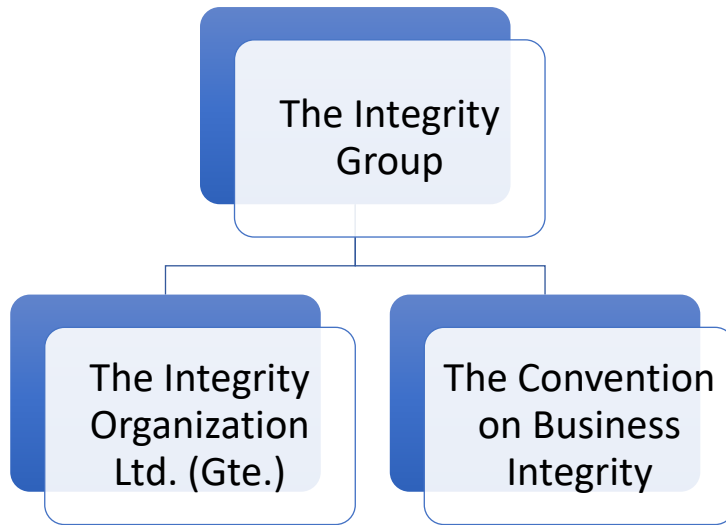
The conduct of the employee must be in accordance with the terms set out in the Standard Operating Procedures for Staff. Failure to do so may result in an actionable breach of the terms of engagement.

Please read this manual carefully and consult it whenever you need to.

2. Structure, Management and Board

INTEGRITY ORGANIZATION LIMITED GTE. is an anti-corruption, research and advocacy organization concerned with issues of accountability and transparency in public and business life. It was founded in 1995 during the Abacha regime as a direct reaction to the corruption and poor governance of Nigeria represented by that era.

THE CONVENTION ON BUSINESS INTEGRITY (CBI), the private sector facing arm of the Organization launched in October 1997 was incorporated as a company limited by guarantee in May 2003. The Convention on Business Integrity (CBI) is a company limited by Guarantee. The organization was established in 1997 with the mission of promoting ethical business Practices, transparency and fair competition in the private and public sectors.



The Governing Board of Integrity

Mr. Olusoji Apampa



H.E Prof. Yemi Osinbajo



Mrs. Ibukun Awosika



Mrs. Oshuwa Gbadebo – Smith



Ms. Oluwayemisi Soile



Dr. Bala Magaji



Mrs. Adetokunbo Mabogunje



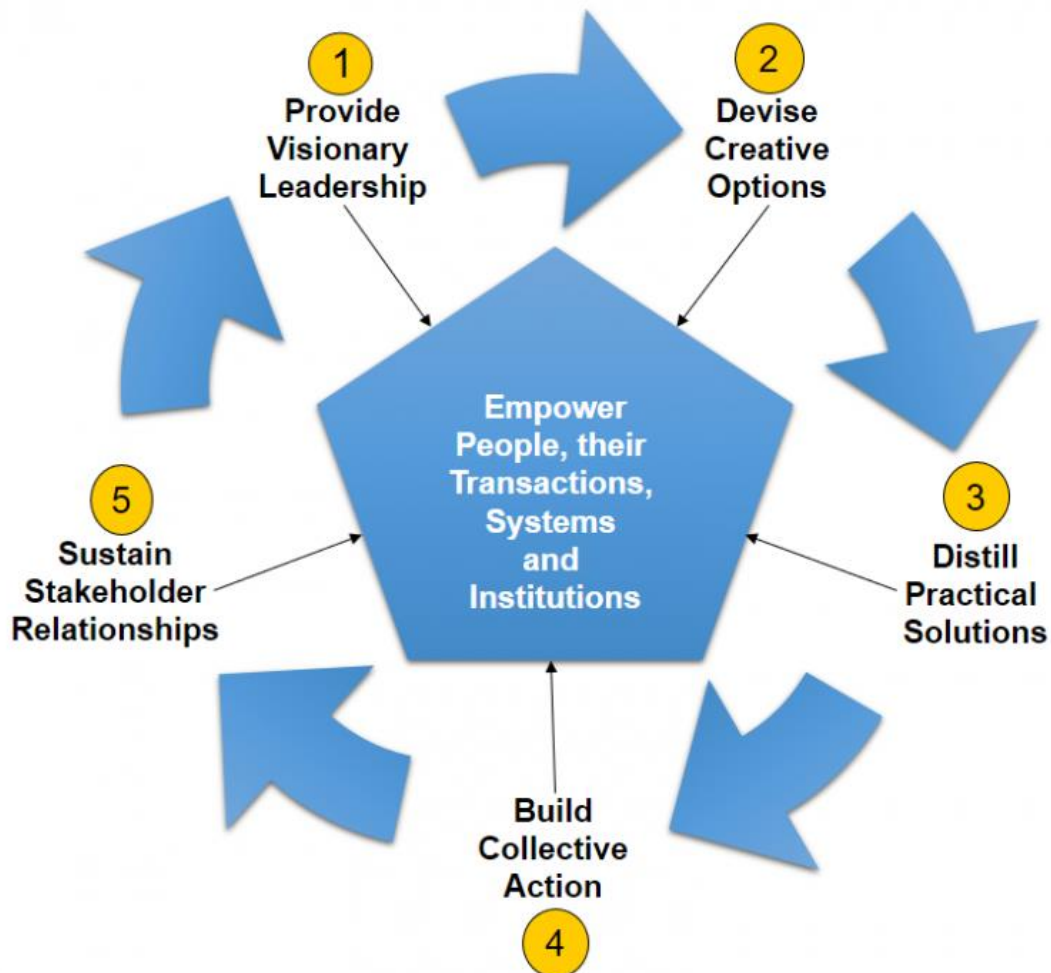
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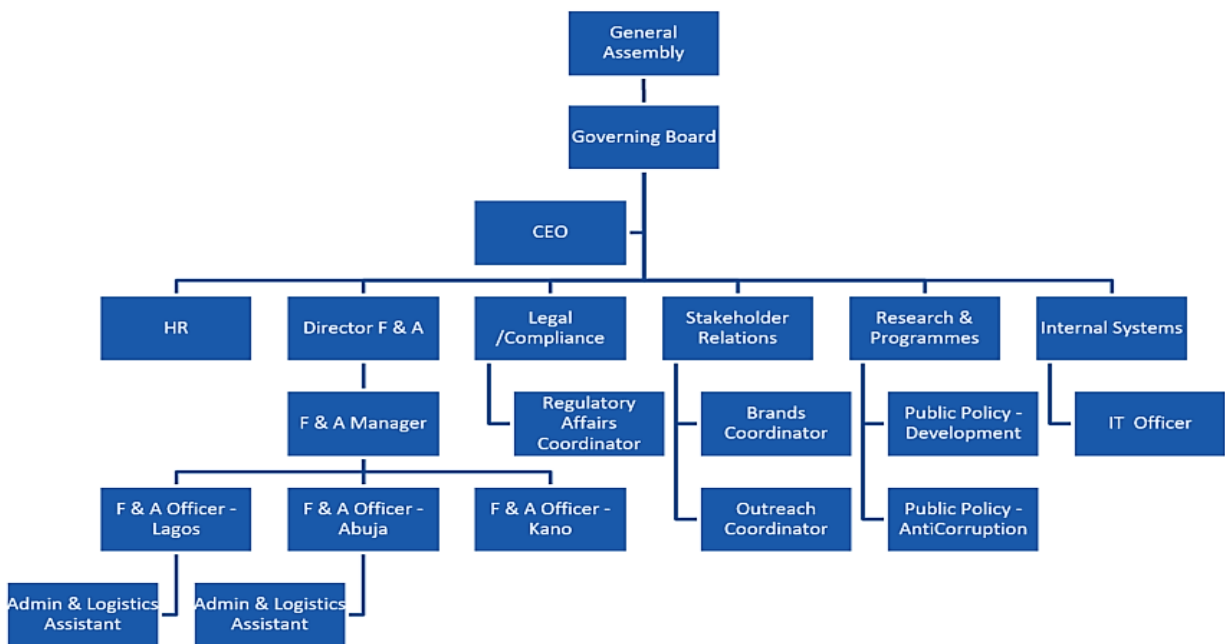
3. Organization's Vision, Mission and Values



"A Society with Zero Tolerance for Corruption"

- Visionary leadership – because we are able to articulate a future, free from corruption that we would like to inherit.
- Creativity – because we are able to generate creative ideas on how to live today like that future has already come.
- Effective Implementation – because we are able to translate our creative ideas into practical results.

4. Organization's Organogram



5. Business Principles

The preservation of the highest standards of integrity and ethics is core to the discharge of obligations, duties and rights in the Organization. The Convention on Business Integrity (CBI) and INTEGRITY Organization's BUSINESS PRINCIPLES comprise the "7 Way Test of Integrity". They describe specific statements of minimally acceptable professional conduct or of prohibitions applicable to all individuals.

These principles although, aspirational and inspirational in nature, form the underlying moral basis for the Organization. They are the standards that all Employees and Stakeholders (Internal and External) are expected to abide by and observe.

Any violation of the spirit and purpose of these principles shall be considered unethical and provide justifiable grounds for termination of engagement from the Organization.

TRUSTWORTHINESS: "You are who you say you are." Americans say,

"Trust & Verify." Are you verifiable?

The Company can confirm your Name, Age, Qualifications/Curriculum Vitae, Address/Contact details, Referees, Experience, Skills, Declared daily rate, as true.

The Company reserves the right to verify these and will count on your full cooperation in doing so.

INTEGRITY: "You do the right thing even when no one is looking"

The Company is assured that timesheets, expense claims, travel advances are honestly filled.

The Company expects that your treatment of confidential information is exhibited in utmost good faith;

The Company prohibits the, promising, offering, giving, soliciting, accepting, bribes/undue influence, abuse of functions, embezzlement, misappropriation of funds, concealment of illicit transaction, money laundering and any circumstances that warrant a conflict of interest.

RELIABILITY: "You do what you say at the time you promise"

The Company expects that all Employees/Stakeholders adhere to the rules guiding timekeeping, punctuality, meeting agreed deadlines in your dealing with stakeholders (internal & external).

The Company expects that Employees/Stakeholders are consistent & predictable in the delivery of their services, adhere to time keeping guidelines and exhibit behavior that is congruent with these.

TRANSPARENCY: "Those who observe you find that you are who you say you are"

You are expected to make appropriate disclosure, accurate reporting of your acts, actions, inactions, achievements and failures;

The Company expects that you are tolerant of the scrutiny of stakeholders as a result.

ACCOUNTABILITY: "You answer to your stakeholders in appropriate ways"

This is as much about interpersonal responses to all our stakeholders (internal & external).

You will ensure that your language (written or verbal), voice and inflection, tone, body language, gestures etc., demonstrate your understanding of your accountability.

Understanding decision making authority and following it to achieve what is needed to achieve or resolve issues in appropriate ways also demonstrates this principle.

HONOUR: "You act in ways that protect and preserve your credibility"

The right expertise and behavior could portray you as credible. The Company expects you to take action to improve that expertise continuously as well as exhibiting behavior that is congruent with stakeholder expectations. This helps to preserve your credibility.

It is honorable for you to take responsibility for your actions, that you support teamwork, look out for your team members "all for one and one for all", maintain decorum, good order, good neighborliness & good working relations.

PROFESSIONALISM: "You strive for distinction in the quality and efficiency of what your do"

The CBI & INTEGRITY brands have been painstakingly built over the last 22 years to represent Quality, Innovation and Effectiveness. Each member of the organization is a Brand Ambassador and therefore you embody this corporate identity in Appearance, Demeanor, Values and Ethics.

6. Open Aid Information Policy

Transparency lies at the core of our accountability towards our staff, our members and our stakeholders. It refers to our openness and honesty in sharing information about our activities, our performance and learning as an organization, our governance and decision-making processes and our financial arrangements.

Transparency has both internal and external aspects. INTEGRITY/CBi's Board, Management and staff need to be sure they will be informed in a timely way of important information that could affect their work. If external stakeholders are to have confidence in us, they need to be sure that INTEGRITY/CBi will share timely, relevant information to enable them to make informed decisions about INTEGRITY/CBi and our work.

- We will make information available in order to increase our transparency to our key stakeholders and to enhance our own effectiveness in achieving our mission.
- We will model best practice to others, including our members and those we support to increase their own transparency.
- We will also support the collective effort among international development actors to improve coordination through provision of standardized information on our activities, for example through IATI.

This Open Information Policy sets out INTEGRITY/CBi's approach to information sharing on the basis of a preference for openness unless there are valid reasons for withholding information (***see the Exclusions section of this policy***). By adopting this approach, we enable our stakeholders to assess how we have made decisions, how we have managed our finances, how effective our programmes have been and how we learn from the challenges we face.

Who are we transparent towards?

INTEGRITY/CBi's key stakeholders in terms of transparency are our Board, Management, Staff, Signatories, and our supporters including Donors and Partners and the Public. We also consider a key stakeholder group to be the people and communities who are engaged with the activities of our members and for whom our members' effectiveness is crucial.

What information is shared under this policy?

The following is not a definitive list but indicates the status of the most common types of information that is shared by organizations within the development and non-profit sectors. INTEGRITY/CBi may also share information not included on this list via our website <http://www.cbinigeria.com> or www.integritynigeria.org

EXCLUSIONS

INTEGRITY/The Convention on Business Integrity will not share information if doing so would:

- **Breach our ethical obligations:** Where the information is confidential on legal, business or contractual grounds. Where INTEGRITY/CBi has grants that fall within this exclusion category, we are committed to working with our funders to move towards allowing us to share information with our stakeholders.
- **Breach our Duty of Care for the Safety and security of our people:** Risk assessments, security management plans and operating procedures where the release of this could increase risk to our staff or partners.
- **Violate individual's privacy:** We will not share the personal details of our Board, Management, Staff, volunteers or individual supporters. Any information that would endanger the safety of our staff or that of our members and partners is excluded.
- **Lead to disclosure of business or proprietary information:** Where the Intellectual Property Rights for a piece of work belongs to someone else and we cannot give permission for its use.
- **Involve cost concerns:** When we determine that the cost of supplying information in time or monetary expenditure would be disproportional to the request, we may decline but will explain the reason for doing so.
- **Historical information:** if the information requested is historical, it may be difficult and costly for INTEGRITY/CBi to obtain archived material.
- Where the information requested for is made **anonymously**, requests may not be responded to.

Progressive publication

INTEGRITY/CBi is committed to supporting the Board, Management, Staff, Members, Stakeholders, Partners to value transparency and open information and to ensuring that we have cost-efficient systems in place to make information available, including an improved website. However, this will take time. Therefore INTEGRITY/CBi will follow a path of progressive publication, publishing what we can now and committing to publishing additional information as occasion requires.

Copyright and legal information about this policy

This policy is for information only, and therefore is not a binding contract and does not confer legal rights on any person. INTEGRITY/CBi reserves intellectual property rights for information and materials provided under this policy, including those materials distributed under an open license.

INTEGRITY / The Convention on Business Integrity's Complaints Procedure

Right of complaint

All INTEGRITY/CBI's members, service users and the general public have the right of complaint in respect of INTEGRITY/CBI's services and activities, members, some categories of exclusions within INTEGRITY/CBI's open information policy or specific conditions of membership.

Dealing with complaints

- (i) Complainant lodges a complaint in writing properly addressed to the Office;
- (ii) Complaint is received by the Company and referral to the appropriate Line Manager/Supervisor for appropriate action;
- (iii) Where complaint falls outside the purview of Line Manager's/Supervisor's terms of reference, referral is made to the Management and Governing Board for consideration;
- (iv) A resolution is concluded and communicated to the Complainant in writing and dispatched either via email or courier.

RECRUITMENT & CATEGORIES OF PERSONNEL

1. Vacancy creation and advertisement of post

Recruitment of employees (replacements in existing positions or additional approved by Chief Executive Officer) is initiated and approved as follows:

Head of Admin	Proposed by the Chief Executive Officer
Functional Managers	Proposed by Head of Admin and Chief Executive Officer
Other employees	Proposed by the respective functional managers and approved by the Chief Executive Officer

2. Employees

Any new hiring for positions not included in the CBI/Integrity Organogram (permanent or temporary) should be justified in writing by the requesting officer and endorsed by the Chief Executive Officer.

3. Advertisement

The Admin Department should then invite written applications for the requested positions. Advertisements in social and national media, and contacts with a professional recruitment office may be recommended by the Manager requesting the recruitment.

4. Selection, Recruitment and Interview Process

Candidates must go through the recruitment process with the first stage being but not limited to sitting for an Aptitude test and an initial interview will be conducted by the Administrative Department. Those applicants which the Admin official considers are suitable candidates for the position shall be referred to the requesting department for further interviewing.

Selected candidates will be interviewed by the persons who are involved in the approval of the specific recruitment as it is described above.

All interviewers are required to note their comments on the "Interview Summary Sheet" as soon as possible after the interview.

5. Appointment

When the Admin Department and the requesting department agree upon the acceptability of the applicant, it is the responsibility of the Head of Admin to make a written offer. In case of Functional Managers, the offer will be made by the Chief Executive Officer..

The offer will specify the position offered and the overall compensation package for the position. Since there is frequently an urgent need to fill openings the initial offer may be made orally. However, all offers for Functional Managers and above must be confirmed in writing.

The proposed employee must always sign a copy of the offer of employment to indicate his acceptance of the conditions and terms of employment specified therein.

Hiring relatives of employees is not allowed.

6. Probationary period and Confirmation

All new employees will be required to serve an initial period of probation of 3 months during which time Integrity Organization / The Convention on Business Integrity may terminate the appointment without notice. After this 3-month period Integrity Organization / The Convention on Business Integrity will issue a letter of confirmation of employment only if it is satisfied with the performance of the employee. The non-issue of a letter of confirmation will mean that the probation period is being extended.

After confirmation, one months' notice shall be required as notice period for each party in matters related to termination of the contract.

EMPLOYMENT TERMS & CONDITIONS, REMUNERATION AND BENEFITS

1. Dress Code

Employees are expected to maintain an appearance that is modest, neat and business like as determined by the needs and requirements of work areas. Dress and appearance should:

- a) not be offensive to stakeholders and other employees;
- b) be in keeping with the business-like atmosphere in the organization.

Casual clothes, any items of clothing that may impede ease of movement or any garments that may from time to time lead to provocative dressing are deemed inappropriate.

2. Attendance and Punctuality

As an employee, you are expected to be conscious of punctuality and attendance. Without adherence to regulations on these two important aspects of working life, the organization's work would be seriously affected with deadline being missed, stakeholders expressing dissatisfaction, lack of immediate response to stakeholders' needs and other employees' complaints due to extra work load that had been brought about by a colleague's absence or slothfulness.

If you are going to be late for work or absent for a day or more because of illness or any other reason, contact your supervisor / line manager immediately, that is, on the same day. If you do not call in, your absence will be classified as unauthorized and will be deducted from your pay. If you do not call in for three or more consecutive days you are subject to discharge.

Habitual absence or late coming may be a cause for a bad performance rating or even disciplinary action.

3. Hours of Work

For all grades the conditioned working week is a minimum of 40 hours. The Integrity Organization/The Convention on Business Integrity will normally work from 0800 to 1700 with one (1) hour for lunch from Mondays to Fridays except for recognized public holidays declared by The Federal Government of Nigeria. However, the organization reserves the right to stagger work hours to suit operational requirements should the need arise (you would be advised should there be a need). Employees are expected to be punctual at all times and are expected to work the hours necessary for the satisfactory discharge of their duties.

Having regard to the operational requirements of the organization and the exigencies of advocacy work, employees of the Integrity Organization / The Convention on Business Integrity will be required to work such reasonable amount of additional time / overtime as may be necessary.

The organization will not make any overtime payments in respect of such overtime. Furthermore, should members of staff be required to attend courses, meeting, discussions organized by the organization or other outside approved agencies outside working hours, it is expected the employees attend such functions for the acquisition of knowledge and information willingly.

4. Salary

Salaries will be computed on the basis of timesheets, signed off by your line manager, submitted on the specific day of each month as indicated in individual contracts of engagement.

5. Salary Review and Adjustments

Increments in salary are given to all INTEGRITY/CBi personnel in accordance with the policy set through the Annual Review Exercise or Cost of Living Allowance exercise..

All approved increments must be communicated in writing to the payroll sections for the necessary changes in the employee's salaries by the Administrative Manager.

6. Salary Advance

Special advances may be given to employees who have completed at least twelve months service with the Organisation. The form, "Request for Advance" must always be completed and submitted to the HR department and the head of the employee's department for review and approval.

Special advances are only considered in cases of illness, serious family reasons on compassionate grounds and are limited to **two months gross salaries**.

Special advances are repayable in a maximum of twelve monthly instalments by deduction from the monthly payroll. However, granting of loans is at the discretion of Management.

7. Salary Deductions

Income Tax: The Integrity Organization / The Convention on Business Integrity will deduct income tax from the employee's salary in compliance with the Nigerian tax regulations.

Pension: The Integrity Organization / The Convention on Business Integrity will deduct 8% of the Basic; Housing & Transport Allowance (BHT) from the employee's salary in compliance with the

Pension Reform Act 2004. This deduction, in addition to the Employers contribution of 10% of the BHT of the Employee's salary, will be remitted to the Pension Fund Administrator (PFA) of the choice of the Employee.

8. Relocation Allowance:

This is applicable where a member of the team is resuming in other office location of the organization and is subject to approval by the Chief Executive Officer.

9. Medical Scheme. Health Insurance is available to members of staff.

Health Insurance is available to members of staff.

10. Leave (Annual, Compassionate, Maternity and Official holidays)

Annual leave with pay is not allowed during the first 3 months of service, but accrued leave may be taken thereafter within the leave year, which runs from the start of employment.

Each employee prior to commencing his annual leave, must complete the "Request for Leave" form, which must be duly approved by the immediate superior with copy to the HR Department

It is the responsibility of the HR Department to maintain and update the employees' records with the annual leave taken.

Vacations are not cumulative and may not be carried over from one calendar year to another, except in exceptional circumstances and with the prior agreement of the Chief Executive Officer.

It is the responsibility of each Supervisor or Manager to ensure that the efficiency of his department is not adversely affected through correct planning of employee's holidays.

An employee will normally be eligible for his/her first vacation (20 working days in a year) only after he/she has completed twelve (12) months of service with the organization.

Leave days are approved subject to consideration of the organization's operational requirements and the exigencies of advocacy work. This is as indicated in individual contract of engagement for further guidance.

11. Public Holidays/End of Year Closure

The organization observes all public holidays designated and gazetted by the Federal Government of Nigeria. Public holidays falling within a vacation period are not regarded as part of the leave.

The organization observes an end of year closure of its offices in Abuja, Kano, Kaduna and Lagos at the end of the year. The last working day as well as first working day of the year for the organization is subject to Management's approval and notification.

12. Sick Leave

Sickness must be reported to the Line Manager and HR as soon as possible.

Any absence of 3 or more day's sick leave must be certified by an approved medical practitioner. A total of 5 days uncertified sick leave will be allowed in any period of 12 months.

Uncertified sick leave in excess of the five (5) days allowed will be deducted from annual leave entitlements or, if the leave is insufficient, by deduction of salary.

13. Maternity Leave

Maternity leave may be granted at full pay to staff that have been employed for a least one (1) year. The period of leave is 12 weeks. Nursing Maternity leave shall be granted to female employees who have put in twelve months service for a maximum period of twelve weeks. For this purpose the female employee shall produce a medical certificate indicating the probable date of her confinement at least four weeks prior to submitting the application for maternity leave. The application for maternity leave shall be made to the Personnel Unit/Line Manager at least four weeks prior to proceeding on leave.

In all cases, notification of birth must be supported with a birth certificate from the Birth Registry. Nursing mothers shall be allowed to close one hour before the normal closing time for a maximum period of three (3) months on resumption of duty after maternity leave.

14. Casual / Compassionate Leave

Compassionate leave will be granted, at the discretion of the Chief Executive Officer.

Casual or compassionate leave of a limited duration may be granted to you on application in the event of marriage, or death in the immediate family (wife, husband, child, mother, father and parents in-law). The duration is limited to five (5) days in one year. This will be non-deductible from your annual leave period.

In other circumstances including but not limited to examination and moving to a new accommodation, casual leave may be granted by the Chief Executive Officer for a maximum period of five (5) days for cases requiring absence from work. This will be deducted from the employee's annual leave period.

15. Terminal Leave

An employee leaving the organization's service after having served at least twelve months as a result of resignation or termination will be entitled to any outstanding leave and therefore pay in lieu of such leave.

16. Per diems.

This is with guidance by the Finance Department and according to the dictates of each project of the organization.

STAFF PERFORMANCE APPRAISAL

1. Staff performance appraisal

Appraisal reports are issued once a year for all employees and refer to the jobholder's agreed position description and / or objectives they are expected to meet. Appraisal reports for employees are prepared and issued by their superiors.

The appraisal reports should be discussed with the employees concerned and signed by them. They should then be forwarded to the HR Department for filing in the employee's personal files.

Appraisal reports should be treated as confidential information.

It is responsibility of the Head of HR to ensure the appraisal reports are issued once a year.

Between formal annual appraisals, a supervisor may conduct a "special appraisal". This will record any unusual circumstances of extraordinary performance as well as poor performance.

2. Staff training and development

Integrity/CBI employees may attend conferences and seminars which will assist them in improving their knowledge and generally will improve the quality of their work.

A skills development event might be a training course, academy, international workshops. The list is not exhaustive.

Training needs as well as the participating employees in the programme are decided annually by the CEO in consultation with the HR Department.

Any training programme not included in the Annual Business Plan, should be approved by the Chief Executive Officer.

The training cost should be approved, and Purchase Orders should be issued as described in PURCHASING PROCEDURE.

Each such skills development event nationally and internationally shall take place on the following terms and conditions:

- (a) these skills development events may take place in Nigeria or Overseas at the cost and expense of the organization;
- (b) while attending any skills development event, employee shall be entitled to and shall be paid full remuneration and employee benefits;
- (c) The total cost for a skills development event is the cost for the actual event plus all associated travel and accommodation costs and other expenses.
- (d) In all cases the form "Training Request" must be filled in and sent to the Admin Department.
- (e) Copies of any certificate issued to the participants at the conferences or seminars must be filed in their personal files.

DISCIPLINARY AND GRIEVANCE PROCEDURE

1. Notice of Termination

After completion of the initial probationary period referred to in the letter of employment, the appointment can be terminated by one month's notice by either party, this is however subject to terms of engagement. Integrity Organization / The Convention on Business Integrity reserve the right to pay one month's salary in lieu of notice.

Permanent staff that do not give the requisite one-months' notice will not be entitled to pay in respect of the completed period of service during the month of notice, unless The Integrity Organization / The Convention on Business Integrity has agreed to forego the period of notice.

Notwithstanding the provision of the previous paragraph, an employee may be suspended, not exceeding five (5) days at any time, without pay and allowances, or dismissed without notice or any compensation in lieu of notice if he/she is found guilty of misconduct or other behaviour, which is or might be deemed to be prejudicial to the interests of The Integrity Organization/CBi.

The above mentioned paragraph is without prejudice to the Integrity Organization/ The Convention on Business Integrity's right to terminate an employee's service without notice:

- a) If the employee is guilty of any act prejudicial to the Interests of the Integrity Organization / The Convention on Business Integrity; or

- b) If the employee becomes, for any reason, incapable of performing his/her duties or of doing so without being a Nuisance or menace to others; or
- c) If the employee fails to maintain the standard of appearance or behaviour or progress normally required by the Integrity Organization / The Convention on Business Integrity from others similarly employed.

2. Offences / Misconduct

For the purpose of this Clause, the following shall be included under the heading of "Misconduct".

- a) Insubordination, disobedience, whether alone or in combination with others, to any lawful and reasonable order by a superior;
- b) Theft, fraud or dishonesty in connection with the employer's business or property;
- c) Wilful damage of or loss of the employer's property;
- d) Taking bribes or any illegal gratification;
- e) Habitual absence without leave, or absence without leave for more than ten consecutive days or a total of 15 days in any one calendar year;
- f) Habitual late attendance;
- g) Riotous or disorderly behaviour during work hours at any of Integrity Organization offices or any act subversive or undisciplined or habitual negligence or neglect of work or duty.

3. **Offences:** For the purpose of this Clause, the following shall be included under the heading of "Offences".

- (a) Negligence:** Careless operation or neglect which results in the loss or breakage of equipment, materials or supplies.
- (b) Unsatisfactory Performance of Duty:** Performance below that expected of an employee of your grade and at the level and type of position to which assigned. This includes frequent tardiness, abuse of sick leave, habitual late attendance and a disregard for established office conduct.
- (c) Intoxication:** Being under the influence of drugs, or alcohol or other intoxicants while on duty.

(d) False Statement: Willfully falsifying or omission of material facts on your application for employment; altering or falsifying records, documents or official papers.

(e) False Claims: Willfully falsifying claims such as travel expenses.

4. Disciplinary procedure guidelines

Disciplinary action will vary depending on the degree of misconduct but may include letters of warning, deferment or cancellation of increments, downgrading, suspension on pay, suspension without pay, or dismissal.

The following types of disciplinary action may be taken:

- Oral Admonition: This is an interview between you and the Chief Executive Officer in which you are advised of the status of your unsatisfactory performance. You will be advised on how you are expected to correct any deficiencies. This reprimand is recorded in minute form and placed on your file.
- Temporary Suspension: Details of the term will be written after an oral admonition.
- Dismissal: Will have immediate effect, i.e. without notice or any compensation.

TERMINATION OF EMPLOYMENT

1. Termination

- (a) The termination of employment of a particular employee is approved as described above (same for recruitments) through the completion of the "Request for termination of employment" form.
- (b) The Administrative Department should ensure that before any dismissal takes place, proper legal channels have been followed.
- (c) The following procedures should be adopted by the Administrative Department before the termination/dismissal of employment takes place:
 - (i) Obtain and check all the outstanding balances which the employee may have with the Organisation.
 - (ii) Checking of calculations of settlement, including severance pay and deduction of the outstanding balances.
 - (iii) Checking the cheque prepared and the necessary documentation required for that purpose.

(iv)The Administrative Department must ensure that a copy of the letter of termination is signed by the employee who is dismissed, indicating his agreement to the calculations of the amounts of severance pay paid to him.

2. Resignation

1. Resignations should be obtained in writing by the Head of Admin and must state the reasons of departure. Resignations should be communicated by the Administrative Department to all Personnel, if necessary.
2. Knowing why an employee has decided to leave can provide the organisation with valuable information, so an exit interview, may be conducted by the Head of Admin as appropriate. In this case all resigning employees will be requested to complete an "Exit Questionnaire" prior to the interview meeting. The Head of Admin will go over the comments made by the employee and obtain as much information as possible.
3. All departing employees, whether by dismissal or resignation, that have received extra money in excess of their normal remuneration must sign a letter stating that all entitlements have been paid to them and that they have no claims against the Organisation whatsoever. All departing employees by resignation, must sign a letter stating their voluntary departure and that they have no claims against the Organisation whatsoever, "Declaration of Resignation".

TRAVEL RULES AND REGULATIONS

Transportation and normal living expenses which are incurred by the personnel of Integrity / CBI, when travelling on approved business trips are regarded by the Organisation as part of the cost of business. As such, personnel can charge these expenses to the relevant Company through an Expense Report.

Those who are required to travel on behalf of the Organisation are expected to exercise care and accountability in expending the Organisation's funds.

The payment of the expenses, during business trips, is done by cash that the employee has taken in advance from the company for the specific trip. In exceptional cases, upon approval the employee can use his own money, which should be reimbursed by the Company with the submission of his expense report.

1. Local Travelling

- (a) All Organisation employees should require a prior written approval from the respective line managers, subject to approved business plan to travel locally on business purposes. The form "Request for travel" should be completed and approved 10 days before the planned trip.

- (b) Travel advances are paid to employees through the completion and approval by the Respective Line Manager and Head of Finance of the "Request for travel" form.
- (c) The amount to be advanced for local trips must be based on the expected expenditure of the trip.
- (d) No outstanding balances should be maintained, and travel advances should be cleared with the submission of the Expense Report.
- (e) All expenses for local travelling should be reported on the CASH PAYMENT VOUCHER
- (f) Each employee is required to personally report his own expenses incurred and not to include other employees' expenses on his own report.
- (g) Expense reports (Cash Payment Voucher) should be completed and submitted in time. No later than 48 hours (2 working days) after each trip.
- (h) All expenses should be listed individually by date and be supported by the relevant bills / receipts, where appropriate.
- (i) The business purpose of the trip or expense must always be stated on the Expense Report (Cash Payment Voucher).
- (j) In completing Expense Reports, the following should be taken into consideration:
- Cost of transportation should be supported by the ticket stubs (i.e. air-ticket).
 - Hotel accommodation logistics is provided by the organisation. Where the organisation does not have a partnership, the hotel room costs should be supported by the respective bill of the hotel.
 - Food cost, Breakfast, Lunch and Dinner should be reported separately each day including service charge and supported with the relevant documents or the employee has to choose the daily allowance entitled to.
 - Taxi fares should be reported and explained: e.g. Office to Airport etc.
 - Gasoline purchases for company vehicles, as a rule, must be made from authorized suppliers.
 - Other transportation expenses. Toll receipts and ferry boat receipts related to the trip only, in all cases should be obtained and attached to the Expense Report.
- (k) The employees will travel economy
- (l) Local travelling expenses must be approved. After approval, the Expense Report is forwarded to Admin/Finance department.
- (m) Reimbursement of expenses, after deduction of advances, will be made by the Admin / Finance Officer, **which has also the responsibility of ensuring the arithmetical accuracy of the submitted Report** and inform the employee in writing about their outstanding balance.

2. Travelling Outside of the Country of Residence (Overseas)

- (a) All requests for travel overseas should be approved by the Chief Executive Officer
- (b) Approval should be requested at least 10 days before the date of departure.
- (c) Travel advances are paid to employee through the completion of the "REQUEST FOR TRAVEL". The amount to be advanced must be based on the expected expenditure of the trip.
- (d) Payment of air-tickets must be made directly by the Organisation.
- (e) Integrity/ CBI's Admin Manager where / when applicable will make arrangements for visas, air-tickets, hotel accommodation and foreign currency required.
- (f) Purchases of air-tickets, hire of vehicles and hotel accommodation should be arranged by the Admin. Manager from an authorized list of travel agents, car rental companies and hotels.
- (g) The employee will travel economy class.
- (h) On return, the "Expense Report" should be completed and submitted in time, no later than 1 week (5 working days) after each trip.
- (i) Each employee is required to personally report his own expenses and not include other employee's expenses on his own report.
- (j) All expenses should be listed individually by date and be supported by the relevant bills, receipts, where appropriate (i.e. hotel bills, food, telephone, taxi fares, train tickets etc.).
- (k) The employee will clearly distinguish on the Expense Report between expenses paid directly by the organisation e.g. air-tickets, which are therefore not reimbursable, and expenses paid by the employee from funds advanced to him by the organization or using his own money.
- (l) Expenses incurred in a foreign currency should be segregated on the Expense Report and converted in local currency using the rate of the day the Expense Report is made.
- (m) The business purpose of the trip or expense must always be stated on the Expense Report.
- (n) Expense Reports for OVERSEAS travelling will be approved by
 - Chief Executive Officer
 - Head of Finance & Admin

After approval the Expense Report is forwarded to the Finance and Admin Officer for recording into the books.

- (o) Reimbursement of expenses, after deduction of advances will be made by the Finance and Admin Officer, **which has also the responsibility of ensuring the arithmetical accuracy of the submitted Report** and inform the employees in writing about their outstanding balance.
- (p) No outstanding balances should be maintained, and travel advances should be settled with the submission of the Expense Report.

3. Entertainment Expenses (Local)

- (a) Each event should be reported separately on the Cash Payment Voucher, stating the date and attaching the relevant documents.
- (b) Entertainment expenses are only allowable when incurred in connection with Organisation business.
- (c) The authority to incur entertainment expenses is limited to Chief Executive Officer and the Senior Managers. Such expenses upon approval should be incurred only when the interest of the Organisation is involved.
- (d) The persons entertained should be identified in the Expense Report. If the business purpose is not obvious from the business relationship of the persons entertained, then an explanation of business purpose will be required.
- (e) As a rule, when more than one employee is present while entertaining customers and staff members; the senior employee shall pay and report the expense.

4. Use of Private Motor Vehicles for Business Purposes

- (a) For the use of the employee's private motor vehicle for business purposes, prior verbal approval from his/her immediate superior is necessary.
- (b) The kilometre rate of compensation for use of private motor vehicles is fixed by the Organisation from time to time. A rate is recommended by the Head of Admin and approved by the Chief Executive Officer. Please refer to Finance for guidance.

5. Renting of Motor Vehicles

- (a) Renting of private motor vehicles should be made only in cases where other more economical ways of transportation e.g. train, taxis, etc. are not possible (mainly when travelling overseas).
- (b) Except for Chief Executive Officer, all other personnel should obtain prior approval by the Chief Executive Officer or the respective line manager for the following items:
 - (I) Per diem
 - (II) Accommodation
 - (III) Mode of transport
 - (IV) Driver and travel security
 - (V) Evacuation due to civil unrest or violence
 - (VI) Healthcare and medical emergencies
 - (VII) Workplace health and safety.

PROCUREMENT POLICIES AND PROCEDURES

1. Objectives

- (a) Purchases are made only on the basis of appropriate authorisations, to ensure that the Company orders only the quality and quantity of goods and services it needs, as it needs them, and on the most advantageous terms.
- (b) The Company should receive what it has ordered, and only what it has ordered in good condition.
- (c) Invoices and related documentation should be properly checked and approved as being valid before being entered into the accounting records.
- (d) Payments are only made for goods and services authorised and received.

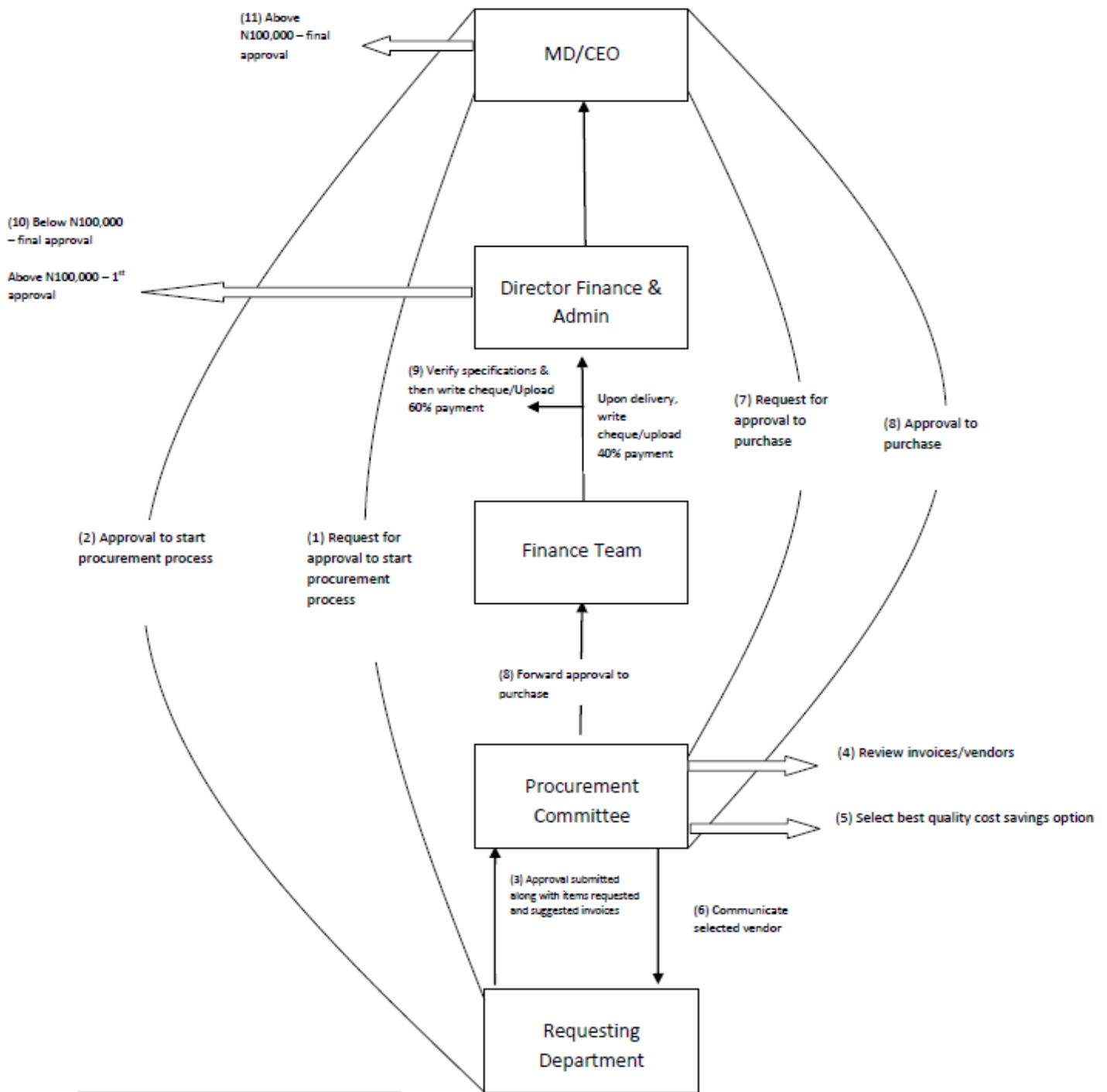
2. Ethical Considerations

- (a) Employees in charge of purchasing are not to have or pursue personal interests with suppliers.
- (b) In principle, employees and their families are not to accept gifts or gratuities of any type from any supplier.
- (c) Promotional and seasonal gifts from suppliers may be accepted but if more than N10,000 are to be declared.
- (d) The governing principle of purchasing must be the merits of the supplier in terms of quality, price and delivery performance.
- (e) Opportunities offered through discounts in terms of price, quantity bought and timing of payment are to be taken for the benefit of the company.
- (f) In principle equal opportunities are to be extended to all suppliers for presenting products and services to the company.
- (g) If an extension of an original date for submission of quotations is granted to a particular supplier, then the same extension must be granted to all the suppliers.
- (h) Whilst maintaining relationships with proven suppliers, new and improved sources must be sought.

3. General Policy

- (a) Purchasing of items involving major expenditure are to be effected **through Purchasing Committees**, and approval must be in accordance with the Chart of Authorities.
- (b) All items to be purchased require the issue of a Purchase Requisition for Goods and Services.
- (c) Competitive quotations must always be obtained by the Finance and Admin Officer from at least three (3) qualified suppliers.
- (d) In all cases, inclusive of items approved by the Purchasing Committees prior to placing of an order with a supplier, it is necessary to issue a Local Purchase Order, except if the total value of Local Purchase Order is below Naira 50,000 or its equivalent in any foreign currency.

CBI/Integrity Flowchart for procurement



NOTE:
 GAPS Upload – Finance Officer/Manager
 Reviewer/1st Approval – Director, Finance & Admin
 Final approval – CEO/MD

4. Purchasing Committee

Integrity / CBI Purchasing Committee will consist of the following:

- Chief Executive Officer
- Head of Finance and Admin
- Finance and Admin Manager
- Brands Coordinator
- The Manager of the department for which the purchase is made

In the above Committee, three members form a quorum, including the Head of the department / function for which the purchase is made.

5. Material Requisition & Purchase Requisition for Goods And Services

- (a) Department requirements for material supplies should be expressed on a Material Requisition form which is approved by the respective Manager and sent to the Admin Officer. If the requisite material is available, then it is forwarded to the requesting officer by the Admin Officer.
- (b) When the requisite material is not available, or the minimum quantity of the item is reached, the Admin Department prepares a Purchase Requisition for Goods and Services form, approved by Admin Manager and forwarded to Head of Admin.
- (c) For all Integrity / CBI's purchases, a Purchase Requisition for Goods and Services form should always be prepared by the requesting department and approved by the Head of Admin or Chief Executive Officer as applicable.
- (d) The duly prepared and approved Purchase Requisition for Goods and Services is then sent to the Admin Officer for action.

6. Supplier Selection Procedure - Quotations

- (a) Authorised suppliers' list: For all regular purchases with a total annual cost per item or group of items of more than N50,000, an authorised supplier's list, will be maintained by Admin Officer. Suppliers' quotations should be effected from the authorised supplier's list for all purchases falling under the above category (regular and over N 0.05 m)
The authorized supplier's list will include the following information:
 - Name of Supplier
 - Address
 - Telephone
 - Description of material and/or service supplied

Suppliers list will be authorised by Purchasing Committee. Additions to the above lists will be proposed by the Admin Manager and be approved as above. Deletions from the above lists will follow the same procedure described above.

- (b) Quotations: Based on the Purchase Requisition for Goods and Services, invitations for quotations to at least three (3) qualified suppliers are made by the Admin Officer (invitation can be verbally or in writing). As a rule, supplier quotations should be received in writing but in exceptional circumstances such as overseas orders or lack of time, quotations by e-mail are acceptable. In addition oral quotations should be accepted but these must be immediately followed by written confirmation. Based on supplier's written commitment price lists are also accepted as quotations.

Competitive quotations are always necessary to be obtained for items or services costing over Naira 10,000.

- (c) Selection of Supplier: The Finance and Admin Manager prepares an "EVALUATION OF SUPPLIERS QUOTATIONS" form, after confirming that the specialty involved are satisfied with the quality of the quoted items. Since only authorized suppliers will be asked to quote, the Local Purchase Order must be given to the supplier with the lowest price.

- (d) In any of the following instances where:

- Other than the supplier with the lowest price was selected
- No or limited quotations were received
- Selected supplier's quotation was received after the due date

Proper written explanations on the Evaluation of Suppliers Quotations form should be stated and accepted by the Manager of the requesting department and by the Purchasing Committee.

The Finance and Admin Officers should notify the committee's decision to the accepted suppliers, including preparation of Local Purchase Order, contract documents inclusive of a delivery schedule.

7. Local Purchase Order

- (a) Local Purchase Orders required for all purchases above N 50,000, are pre-numbered and prepared solely by both the Finance and Admin Officer always prior to the acquisition of goods or services.
- (b) No Local Purchase Order should be prepared retroactively. Similarly, no supplier's invoice will be honoured for payment without being supported by a Local Purchase Order, unless it is accompanied by an explanatory note signed by the Finance and Admin Manager and approved by the Purchasing Committee.

- (c) The Evaluation of Suppliers Quotations and the Purchase Requisition for Goods and Services forms must be attached to the relevant Local Purchase Order, when it is forwarded to Purchasing Committee for approval.
- (d) Local Purchase Orders must indicate the agreed price of goods or services, which must not deviate from the supplier's invoice.
- (e) In exceptional circumstances, where the price is not known, or is going to be negotiated, a Local Purchase Order must still be raised and marked in the appropriate column as "Price to be agreed".
- (f) Deviation in prices must be properly explained by the Admin Manager and authorised prior to presentation of the supplier's invoice for payment.
- (g) Approvals of Purchase Orders: Local Purchase Orders for Integrity / CBI requirements will be approved as follows:

LPOs up to N100,000.00	Head of Unit and Head of Finance and Admin
LPOs over N101,000.00 and above	Head of Finance and Admin and the Chief Executive Officer

- (h) Distribution of approved Purchase Orders: Purchase Orders for goods and services should be distributed as follows:
 - - Original copy: to Supplier
 - - One copy: to Accounts Officer (for matching to invoice)
 - - One copy: to Admin Officer (awaiting receipt)
- (i) Local Purchase Orders supporting documentation: The copy of Local Purchase Order kept by the Admin Officer should be supported by the following documentation:
 - Approved Purchase Requisition
 - Approved CAPEX request (for Fixed Assets)
 - Justification of R.O.I. (for Fixed Assets)
 - Suppliers' Evaluation
 - Suppliers' Quotations
 - Copy of goods received note

8. Fixed Assets

8.1 Items within budget

- (a) Fixed assets and Capital project expenditure i.e. (structural developments, Motor Vehicles etc) should be included in the Annual Business Plan and approved at the beginning of the year
- (b) The Admin department should prepare detailed specifications and descriptions for the items required.
- (c) Requisition should be prepared by the Finance and Admin Manager and be approved as indicated above.

8.2 Agreements - Contracts

Written agreements and/or contracts with third parties concerning leasing, assignments, consultancy services, after the consultatory response from company's legal consultant, will be approved as follows:

- Commitments up to one year period or value up to N100,000 by the Purchasing Committee (Head of Admin should be a member).
- In above cases the Agreements – Contracts are signed by two company's authorized signatories. Respective LPO's will be issued by Admin Manager and be approved as described.

8.2 Services - LOCAL

- 8.2.1 - Auditors
- Financial Advisor
- Legal Advisor

Above professionals are approved by Integrity / CBI B.O.D. and LPO's for services rendered by them will be approved by Chief Executive Officer.

- 8.2.2 - Lawyers
- Architects
- Couriers
- Outsourcing recruitment
- Outsourcing payroll
- Personnel training
- Fixed assets leasing (Finance – Operating)

- Other (Rental of cars, Transportation of goods)

A list of professionals or professional firms authorized to be assigned work will be maintained Admin Officer

Quotations from three suppliers will be obtained when is applicable (i.e. car rental, transportation companies).

Purchase **requirements** for local services will be issued by Admin Manager & approved by Purchasing Committee.

8.2.4 Local Purchase Orders for assignments of work to professionals against a retainer, fixed fee or against a charge based on a per diem or hourly rate should be approved as in 7.7 above.

8.2.5 Cost of services and/or other expenses not included in the Annual Budget should be approved by Integrity / CBI BOD

8.2.6 Legal advice and/or court presence requiring additional specialized legal support (administrative courts, trademarks, competition law etc.) should be approved by the Integrity / CBI BOD.

8.2.7 Utilities

In the case of utilities, such as telephone bills, electricity and water supplies, a Local Purchase Order will not be raised, but the invoice should be approved by the Admin Manager & Head of Admin.

9. Receipt of Goods and Approval For Payment Procedure

- (a) The gate control will stamp and sign the delivery note of the supplier.
- (b) The Admin Officer will ensure that the quantity of the items delivered conform to the number shown on the copy of the Local Purchase Order and delivery note. The quality of the goods delivered will be checked by samples, wherever is applicable, by the Admin Manager as well as appropriate authorized personnel.
- (c) A goods received note is issued, which is signed by the Admin Officer, the appropriate Departmental Manager and the person testing the quality of items received.
- (d) The Finance and Admin Officer will update the stock record for received goods in the system.
- (e) In cases of partial shipments, the Finance and Admin Manager must attach a copy of the relevant invoice, together with the goods received note, and photocopy of the Local Purchase Order, which are then sent to the Finance and Admin Officer. An up – dating report must accompany the above.
- (f) Since the responsibility for the timely execution of the Local Purchase Order lies with the respective Finance and Admin Manager, the relevant receiving notes should be routed to the

Admin Manager; the receiving note should be attached to the relevant Local Purchase Order and sent to the Finance and Admin Officer.

- (g) It is the Finance and Admin Officer's responsibility to ensure that all purchasing procedures have been complied prior to effecting payment of a supplier's invoice. So the Goods Received Note and the Local Purchase Order properly supported must be matched with and attached to relevant invoice, by the Finance and Admin Officer.
- (h) Discrepancies between the above documents (LPO and invoice) as far as the pricing is concerned must be referred to the Finance and Admin Manager, who must investigate and report in writing. The report should be approved by the Purchasing Committee, which has approved the respective Purchase Order.
- (i) Major discrepancies (more than 7% of the value of Purchasing Order) between the above documents as far as the quantity of goods invoiced is concerned, must follow the same as above procedure.
- (j) Where services have been performed and it is not possible to issue a goods received note, a "Services Performed" form (6) must be completed, approved by the appropriate Manager and attached to the other necessary documents for payment.

10. Payment Support

- (a) Payments are only made for goods and services authorised and received and must be accompanied by the following documents, whenever applicable:
 - Original invoices, credit notes and debit notes
 - Local Purchase Order
 - Receiving reports (any document, which shows proof of proper receipt of goods)
 - Services performed form
 - Request for cheque, where is applicable (for advances to supplies, payroll advances and travel advances)
 - Any other document issued according to the local legislation (Service voucher, Bill of lading, Utilities bills)
- (b) In case of cash advances, the amount must be stated on the relevant Local Purchase Order, the payment cannot be expensed directly but must be charged to a supplier's suspense account, which can only be cleared against the duly approved invoice. In addition to the above, advances to capital project suppliers must be accompanied by the relevant duly approved Progress reports

11. Payment Method

- (a) As a rule, all payments are made by cheques/bank transfers
- (b) Payments less than 10,000 Naira may be made out of an authorised Petty Cash Float, provided they are verified and approved in line with this procedure.
- (c) Payment with cheques:

- Supporting documents (see 10 above) should be cancelled before signature by means of a DATE PAID stamp and are marked with cheque number, to prevent their use in support of further payments.
- All cheques should be signed by two authorised bank signatories. Each signatory should examine either original or substitute supporting documents for evidence that they have been properly checked and approved.
- it is the Finance and Admin's responsibility to ensure that:
 - (i) The numerical sequence of cheques is accounted for
 - (ii) All voided cheques are properly mutilated and kept on file for subsequent inspection.
 - (iii) Supplies of unused cheques are properly safeguarded against unauthorised access; they kept secured and entered in a register of unused chequebooks per bank.

12. Disposal of Fixed Assets and Other Items

For disposal of fixed assets, apart of the following, the local legislation, if any, should be followed:

The procedure to be followed for the selection of the buyer is to invite for written offers at least two buyers.

Where materials are disposed at regular intervals during the year (i.e. scrap) the estimated annual value is to be considered.

It is to the discretion of the Head of Finance and Admin to announce the intended sale to the personnel of the Organisation through the notice Board inviting written offers.

13. Assets Write – Offs and Write - Downs

For disposal of fixed assets, apart of the following, the local legislation, if any, should be followed:

A write – down or write – off of current tangible or intangible assets will be approved.

VEHICLE POLICIES AND PROCEDURES

- (I) Use of vehicle rules and regulations**
- (II) Training for drivers**
- (III) Emergency use of vehicles**
- (IV) Management and maintenance of vehicles**
- (V) Procedure in the event of an accident**
- (VI) Replacement policy**
- (VII) Disposal of vehicles**
- (VIII) Disciplinary action for unprofessional conduct**

ICT POLICIES AND PROCEDURES

1. Policy

This policy establishes the acceptable usage guidelines for all Integrity/CBI owned technology resources. These resources can include, but are not limited to, the following equipment:

- Computers (Desktop Computers, Mobile Devices, Servers, etc.)
- Network Equipment (Switches, Routers, Network and Communications Cabling, Wall Plates, Wireless Antennas, Wireless Bridge Devices, Fiber Optic Lines, Fiber Optic Equipment, VoIP Phones, etc.)
- Audio/Video Equipment (Video Codecs, HDTVs, Document Cameras, Projectors, Security Cameras, Miscellaneous Cabling, Digital Cameras and Camcorders, Printers, Copiers, Fax Machines, etc.)
- Software (Operating Systems, Application Software, etc.)
- Resources (Group Drive File Storage, Website File Storage, Email Accounts, Social Networking Accounts, etc.)

This policy applies to all employees, contractors, consultants, temporaries, and other workers at Integrity/CBI, including any and all personnel affiliated with third parties, including vendors. This policy applies to all equipment that is owned or leased by Integrity/CBI.

2. Monitoring IT Use and privacy policy

The following activities provide a general roadmap to use Integrity/CBI's technology resources in an acceptable manner:

- All passwords used to access Integrity / CBI systems must be kept secure and protected from unauthorized use.
- No user account can be shared between individuals. Authorized users are responsible for the security of their own passwords and accounts.

- Do not transfer personally identifiable information on portable equipment and storage devices.
- Public postings by employees from a Integrity/CBI email address should contain the following disclaimer stating that the opinions expressed are strictly their own and not necessarily those of Integrity/CBI, unless the posting is in the course of business duties:
 - o Any views or opinions presented in this message are solely those of the author and do not necessarily represent those of Integrity/CBI. Employees of Integrity/CBI are expressly required not to make defamatory statements and not to infringe or authorize any infringement of copyright or any other legal right by electronic communications. Any such communication is contrary to Integrity / CBI policy and outside the scope of the employment of the individual concerned. Integrity / CBI will not accept any liability in respect of such communication, and the employee responsible will be personally liable for any damages or other liability arising.
- All computers residing on the internal Integrity/CBI network, whether owned by the employee or Integrity / CBI, shall be continually executing approved virus-scanning software with a current, up-to-date virus database.
- Employees must use extreme caution when opening e-mail attachments received from unknown senders.
- All workstations should be kept secure. Users should lock the workstation when not attended to protect unauthorized users from accessing secure files.

3. Data protection, backups and disaster recovery

Every effort shall be made by the individual departments and employees at Integrity/CBI to store sensitive, important, and confidential data on their respective online drive. As mentioned above, the Integrity/CBI IT Department cannot be held liable for issues with data stored elsewhere.

Regular backup schedules are in place within the group drive storage device to ensure that backups occur at regular intervals and over a time span to provide ample opportunity for the Integrity/CBI IT Department to recover a file, folder, or group of such. It should be noted that the Integrity/CBI ITS Department does require immediate notification in the event a file, folder, or collection of either is found to be missing, corrupt, or otherwise damaged. Waiting to inform the Integrity/CBI ITS Department decreases the probability of successful recovery.

4. Prohibited IT Activity and inappropriate material

The following activities are, in general, prohibited. Employees may be exempted from these restrictions during the course of their legitimate job responsibilities (e.g., systems administration

staff may have a need to disable the network access of a host if that host is disrupting production services).

Under no circumstances is an employee of Integrity/CBi authorized to engage in any activity that is illegal under local, state, federal or international law while utilizing Integrity/CBi -owned resources.

The lists below are by no means exhaustive but attempt to provide a framework for activities which fall into the category of unacceptable use.

The following activities are strictly prohibited, with no exceptions:

- Violations of the rights of any person or company protected by copyright, trade secret, patent or other intellectual property, or similar laws or regulations, including, but not limited to, the installation or distribution of "pirated" or other software products that are not appropriately licensed for use by Integrity/CBi.
- Unauthorized copying of copyrighted material including, but not limited to, digitization and distribution of photographs from magazines, books or other copyrighted sources, copyrighted music, and the installation of any copyrighted software for which Integrity/CBi or the end user does not have an active license is strictly prohibited.
- Exporting software, technical information, encryption software or technology, in violation of international or regional export control laws, is illegal. The appropriate management should be consulted prior to export of any material that is in question.
- Introduction of malicious programs into the network or server environments (e.g., viruses, worms, Trojan horses, rootkits, etc.).
- Revealing your account password to others or allowing use of your account by others. This includes family and other household members when work is being done at home.
- Using a Integrity/CBi computing asset to actively engage in procuring or transmitting material that is in violation of sexual harassment or hostile workplace laws in the user's local jurisdiction.
- Making fraudulent offers of products, items, or services originating from any Integrity/CBi account.
- Making statements about warranty, expressly or implied, unless it is a part of normal job duties.
- Effecting security breaches or disruptions of network communication. Security breaches include, but are not limited to, accessing data of which the employee is not an intended recipient or logging into a server or account that the employee is not expressly authorized to access, unless these duties are within the scope of regular duties. For purposes of this section, "disruption" includes, but is not limited to, network sniffing, pinged floods, packet spoofing, denial of service, and forged routing information for malicious purposes.

- Port scanning or security scanning is expressly prohibited unless prior notification to the Integrity/CBi IT Department is made.
- Executing any form of network monitoring which will intercept data not intended for the employee's host, unless this activity is a part of the employee's normal job/duty.
- Circumventing user authentication or security of any host, network or account.
- Interfering with or denying service to any user other than the employee's host (for example, denial of service attack).
- Using any program/script/command, or sending messages of any kind, with the intent to interfere with, or disable, a user's terminal session, via any means, locally or via the Internet/Intranet/Extranet.
- Sending unsolicited email messages, including the sending of "junk mail" or other advertising material to individuals who did not specifically request such material (email spam).
- Any form of harassment via email, telephone or paging, whether through language, frequency, or size of messages.
- Unauthorized use, or forging, of email header information.
- Solicitation of email for any other email address, other than that of the poster's account, with the intent to harass or to collect replies.
- Creating or forwarding "chain letters", "Ponzi" or other "pyramid" schemes of any type.
- Use of unsolicited email originating from within Integrity / CBi's networks of other Internet/Intranet/Extranet service providers on behalf of, or to advertise, any service hosted by Integrity/CBi or connected via Integrity/CBi's network.

5. Intellectual property and licensing

The Company is the sole owner of all right, title, and interest to all of the Company's information including trademarks, trade names and copyrighted information.

Any and all Intellectual Property (IP) Rights created and/or developed for the Company shall be vested in the Company or their principals, subject to the terms of any third party agreements for the delivery of the work contracted while acting as an Employee/Consultant for the Company.

6. Password management and ID

Passwords are an important aspect of computer security. They are the front line of protection for user accounts. A poorly chosen password may result in the compromise of Integrity/CBi's entire network. As such, all Integrity/CBi employees (including contractors and vendors with access to

Integrity/CBi systems) are responsible for taking the appropriate steps, as outlined below, to select and secure their passwords.

The policy is applicable to all personnel who have or are responsible for an account (or any form of access that supports or requires a password) on any system that belongs to Integrity/CBi, resides at any Integrity/CBi location, has access to the Integrity/CBi network, or stores any Integrity/CBi information.

All passwords will meet the following criteria:

- User accounts that have system-level privileges granted through group memberships or programs such as "sudo" must have a unique password from all other accounts held by that user.
- Passwords must NOT be inserted into email messages or other forms of electronic communication.
- All user-level and system-level passwords must conform to the guidelines described below.

Passwords are used for various purposes at Integrity/CBi. Some of the more common uses include: user level accounts, web accounts, email accounts, screen saver protection, voicemail password, and local router logins. Very few systems have proper support for one-time tokens (i.e., dynamic passwords that are only used once); therefore, every Integrity/CBi employee should know how to select strong passwords.

Strong passwords have the following characteristics:

- Contain between 8 and 32 characters
- Contain both upper and lower-case characters (e.g., a-z, A-Z)
- Contain at least one number (e.g., 0-9)
- Contain special characters (e.g., ~, !, @, #, \$, ^, (,), _ , +, =, -, ?, or ,)
- Does not contain a dictionary word in any language, slang, dialect, jargon, etc.
- Does not contain personal information, names of family, etc.

Passwords should never be written down or stored on-line. Try to create passwords that can be easily remembered. One way to do this is create a password based on a song title, affirmation, or other phrase. For example, the phrase might be: "This May Be One Way To Remember" and the password could be: "TmB1w2R!" or "Tmb1W>r~" or some other variation.

NOTE: Please do not use either of these examples as passwords!

Do not use the same password for Integrity/CBi accounts as for other non- Integrity/CBi access (e.g., personal ISP account, option trading, benefits, etc.). Do not share Integrity/CBi passwords with anyone, including administrative assistants or secretaries. All passwords are to be treated as sensitive, confidential Integrity/CBi information.

If an account or password is suspected to have been compromised, report the incident to the Integrity/CBi IT Department immediately and change all passwords as soon as possible.

CONSULTANCY POLICY (Refer to Consultants Standard Operating Procedures annexed to Consultant's contracts)

ACCOUNTING POLICIES AND PROCEDURES (Refer to Finance Policy and update with headers proposed below)

Financial Objective

To ensure the accuracy and completeness of accounting records

Financial Administration

Funds shall be administered/disbursed based on the following:

1. Financial requests are made by the relevant party/department/project and submitted to relevant Line Manager for approval
2. When all necessary approvals have been given, the department raises the PV for the cost.
3. The cheque/upload is done and submitted to the relevant approving parties for review and approval for final disbursement to the requestee.

Accounting System and Software

The organization currently uses QuickBooks for its accounting records

Fiscal Year

The fiscal year for the organization is 01 January XXXX to 31 December XXXX (12 calendar months a year). Fiscal year for projects are determinant on the project funder fiscal year.

Bank Accounts

The organization has accounts for various projects and purposes. A sub – account is usually opened and dedicated for the purpose of Individual projects. (refer to the finance department handbook for further details)