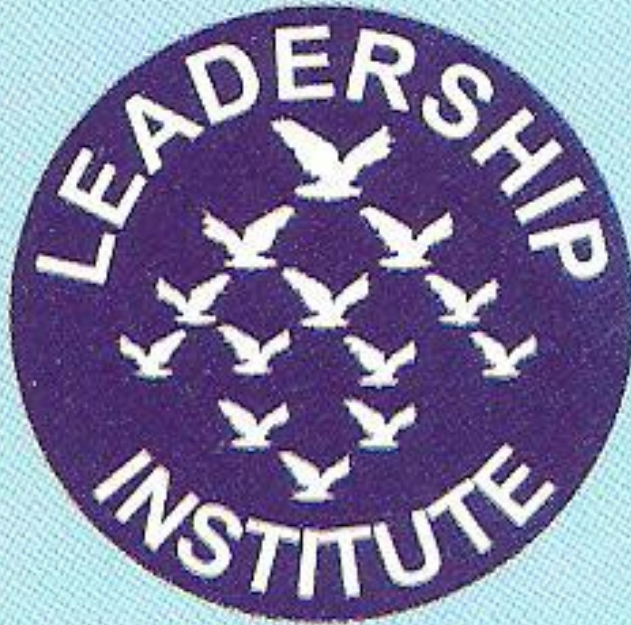


LEADERSHIP INSTITUTE



POLICY DOCUMENTS

POLICY DOCUMENTS

- **GENERAL ADMINISTRATION**
- **FINANCE AND PERSONNEL**
- **FUNDRAISING**
- **MANAGEMENT INFORMATION SYSTEMS**
- **FRAUD**
- **USE OF LEADERSHIP INSTITUTE PROPERTIES**

GENERAL ADMINISTRATIVE POLICY OF THE LEADERSHIP INSTITUTE

CONTENTS

PAGE

1. INTRODUCTION

This general administration policy will serve as a guide in the functioning and workings of Leadership Institute particularly in the areas of overlapping in roles and functions.

It is also to serve as background information on the nature of the Leadership Institute, its formation, purpose, programme objectives and the delivery of services.

Brief History of LEADERSHIP INSTITUTE

The Leadership Institute, Nigeria is a Non-Governmental and Not-For-Profit Organization registered under the Companies and Allied Matters Decree No.1, 1990 with registration No. 13,674. It was founded in the year 2000 by the former Ambassador to Canada, Professor Iyorwuese Hagher. The Institute generates its revenues locally through its various programs and is controlled by a Board of Trustees.

The Leadership Institute is the premier institution in Africa solely established for training of model leaders in all walks of life to lead Africa to development. It was established in Nigeria in 2000 AD as a not for profit organization in response to Africa's greatest need - leadership. In an increasingly complex and multi-layered multi-faceted world the way to Africa's prosperity and development is to improve the quality of leadership to combat the leadership deficit. Africa needs leaders who are not products of accidents, circumstances and situations. The institute is a laboratory for the production of new, model leaders who are produced intentionally through a process of education to acquire purpose, principles and skills. The Institute requires partners and members throughout the world and volunteers to participate in the programs to create new leaders who can take advantage of the many assets of Africa and turn them into blessings to improve the quality of life of the people. The Institute hopes to train leaders with ability to deliver change and who understand the problems of Africa and how to solve them. These leaders are already emerging and they will be transformational, servant, reformists, game-changing, selfless, and exemplary leaders.

VISION

Leadership Institute aspires to develop leaders in Africa whose honesty, courage, and integrity will enhance the quality of life of the people.

MISSION STATEMENT

To be an institute that excels at raising model leaders in Africa through training, to advance the common good.

ACTIVITIES

- Leadership and good governance
- Self-Reliance and Sustainability
- Capacity Building
- Civic governance
- Advocacy and Networking
- Youth and Women Empowerment
- Skill acquisition programs
- Partnership in the community through Programme that develop the body, Mind and Spirit of All.

2. FUTURE CHALLENGES

In view of the challenges, various goals have been developed at a strategic planning workshop in 2012.

Leadership Institute's Financial Health

- To increase financial support
- Increase of Leadership programs
- To organize fund-raising activities on a regular basis
- To undertake effective financial management methods
- To be accountable
- To be Prudent

Committed and Effective Programming

- To establish more branches both Nationally and internationally

- To establish youth leadership clubs in all campuses of all institutions.
- To wage war against corruption in both private and public life
- To encourage the emergence of a new generation of servant leaders
- To reform the political class and train a new spirit in them
- To recognize good leadership through award ceremonies
- To Empower women and youth to become good leaders through mentoring
- To enhance entrepreneurial spirit
- To develop volunteers in all sectors

Staff Training

- To provide trained and qualified staff

Improved Leadership

- To organize leadership training courses
- Networking at all Levels and with other NGO's

LEADERSHIP INSTITUTE IS THEREFORE CALLED TO FOCUS ON THESE CHALLENGES WHICH ARE AN EVOLUTION OF THE STRATAGIC PLANNING

- ❑ **Empowering all, ESPECIALL YOUNG PEOPLE AND WOMEN TO TAKE INCREASED RESPONSIBILITIES AND ASSUME LEADERSHIP AT ALL LEVELS AND WORKING TOWARDS AN EQUITABLE SOCIETY.**
- ❑ **ADVOCATING FOR AND PROMOTING THE rights of women AND UPHOLDING THE rights of children.**
- ❑ **FOSTERING dialogue and partnership BETWEEN PEOPLE OF DIFFERENT FAITHFS AND IDEOLOGIES AND RECOGNISING THE CULTURAL IDENTITIES OF PEOPLE AND PROMOTING CULTURAL RENEWAL.**
- ❑ **COMMITTING TO WORK IN solidarity WITH THE POOR, DISPOSSESSED, UPROOTED PEOPLE AND OPPRESSED RACIAL, RELIGIOUS AND ETHNIC MINORITIES.**
- ❑ **SEEKING TO BE mediators and reconcilers IN SITUATIONS OF CONFLICT AND WORKING FOR MEANINGFUL PARTICIPATION**

AND ADVANCEMENT OF PEOPLE FOR THEIR OWN SELF-DETERMINATION.

- **Defending God's creation** AGAINST ALL THAT WOULD DESTROY IT AND PRESERVING AND PROTECTING THE EARTH'S RESOURCES FOR COMING GENERATIONS.

TO FACE THESE CHALLENGES, THE **LEADESHIP INSTITUTE** WILL DEVELOP PATTERNS OF CO-OPERATION AT ALL LEVELS THAT ENABLE SELF-SUSTENANCE AND SELF-DETERMINATION.

Economic

- Leadership Institute should train leaders at all levels to become efficient, caring, accountable and honest.
- Provide skills that will make people employable or self-employed.
- Leadership Institute should organize fund-raising events, etc. in order to mobilize the necessary funds for its programmes.
- Leadership Institute should operate hostel services, Canteens.
- Leadership Institute should engage in environmental programmes that will enhance a better environment for all.
- Leadership Institute should embark on community development programmes and encourage cultural programmes for the people.
- Leadership Institute should highlight gender issues in its programmes
- Leadership Institute should build bridges among the different religious sects and ethnicities.

Political

- The Leadership Institute will maintain political Neutrality while training the political class
- Organize civic education and Advocacy Programmes, on human rights issues, conflict management peace building, etc
- Organize Programmes aimed at promoting unity and peace in the Africa.

Social and Cultural

- The Leadership Institute should participate in and facilitate counseling Programmes aimed at rehabilitating and changing attitudes and behaviors e.g. abusers of drugs of prejudices against children and women, etc.
- Leadership Institute should be involved in HIV/AIDS education and sensitization.

- Leadership Institute should involve in Environmental Education and sensitization
- Provide Resource, resort and recreational Centers.

Organization

- The Leadership Institute should be a dynamic social institution that will respond to the needs of the times.
- Leadership Institute should be relevant to people in the community where it operates.
- Leadership Institute should be seen as an institution with well-defined roles and functions.
- Leadership Institute should set achievable targets.
- Leadership Institute should ensure the welfare of staff and its volunteers
- Leadership Institute should constantly recognize and appreciate efforts and contribution of its members and other benefactors.
- Leadership Institute should be able to mobilize resources (human and financial).
- Leadership Institute should work towards self-reliance.
- The Leadership Institute should in actual fact be an organization that has effective programmes capable of attracting people as well as achieving its mission.

Leadership

The Leadership Institute should have:

- Leaders with the requisite qualification and background that can effectively lead and manage the affairs and efforts of the movement.
- Leaders that can facilitate effective internal and external communication (partnership).
- Leaders capable of ensuring good relationship among members at every level of the Leadership Institute structure.

Qualities of Leadership

That volunteer leadership in Leadership Institute should be made up of:

- Experienced people with expertise to offer
- People of integrity, stature, competence and elected for a specific period.
- People of proven capacity and willingness to work, counsel, advise and deliberate with top management.
- People ready to give time, talent and treasure.

Staff

- The recruitment of staff in Leadership Institute should be based on competence and ability. All executive positions should be publicly advertised in the national media. Selection criteria should be established.
- All Leadership Institute staff should be dedicated, innovative, committed, professionally qualified and be people of integrity.
- All staff must have clear job description.
- All appointments be appraised annually to determine effective performance.
- Targets should be set for staff to achieve within a given time frame. This would serve as a measure against which to evaluate staff performance and achievement.

Salary increase and other rewards given be dependent upon evaluation/assessment.

Executive Director (ED)

- The Executive Director (ED) should be a graduate in Social Science or humanities with preferably a higher degree
- A person of high integrity and a committed Christian
- At least 30 years of age
- Able to display initiative, capacity to work independently without much supervision.

Communication

The issue of communication is vital for the survival of the entire Leadership Institute family and the partnership arrangement between Leadership Institute and its partners. There must be clear channels of communication, transparency, accountability, responsibility, ethics and openness at all levels from the Local, National to the Regional Secretariat and the officers at all levels and vice versa. This should also apply to communication with the Government, other NGOs and partners.

Work Ethics

- Lay people should identify with the Leadership Institute Mission.
- Staff should eschew lax attitude to work and show commitment to their duties.
- There should be transparency and accountability in the execution of responsibilities/duties.
- Leadership, both lay and staff should be evaluated.
- Positions should be given consideration, not personalities.
- Staffs should not treat the Leadership Institute as personal property.

- Lay people should demonstrate sincerity and honesty in the discharge of their duties to the Leadership Institute.

Relationships

- There should be mutual respect which must be built on trust so as to create confidence, between the leadership and Staffs
- There should be cordial relationship built on information sharing and free flow of communication.
- There should be confidentiality in disseminating very important decisions.

Decisions reached by consensus at committee meetings are binding on all in the committee and should not be side tracked in any manner due to difference of opinion.

Functioning of the Leadership Institute

- The Leadership Institute should adopt a bottom-up approach in the development process at local, regional and the national levels.
- There should be a corporate team work approach in the management and in the decision-making process in the running of the Leadership Institute.
- No man or woman is indispensable to the Leadership Institute and individual skills and expertise should be harnessed for the benefit of the Leadership Institute.

There should be transparency, accountability and responsibility in the running of Leadership Institute affairs at all levels.

Constitution

- The constitution of the Leadership Institute should be respected by all.
- There should be room for reviewing the constitution as and when necessary.
- The Leadership Institute should have such documents as Personnel and Financial Policies, Staff rules and regulations to guide the conduct of both staff and lay leadership.

Self-Reliance

- The Leadership Institute should cultivate a professional approach to the management of projects and programmes.
- The Leadership Institute should initiate local fund raising efforts so as to reduce and possibly rid dependence on external support.
- The Leadership Institute and its branches should borrow judiciously to create infrastructure that would support income generating projects.

- The Leadership Institute should reaffirm its ecumenical identity and non-partisan stand.
- All contractual and mutual arrangement between Leadership Institute and partners must be respected at all times.

International Cooperation

(a) **Partnership**

- Partnership must be encouraged.
- Such an arrangement should help sustain the Institute to become self-reliant.
- Should widen the inter-cultural benefits of its people.
- Partnership agreements should be properly designed and discussed before adoption.
- Decisions agreed upon by partners should be respected and be binding on all parties.
- In all financial matters there should be accountability and transparency.

Recognition

- Leadership Institute should recognize the contributions and special services rendered by Staff and which would have enhanced and promoted the image of the Institute at the Council Meetings.
- Such recognition should be extended to other individuals, corporate bodies and partners who render same to the work of the Leadership Institute by giving out pendants certificates, pennants and other commemorative items.

Evaluation

The Leadership Institute should have an evaluation mechanism to assess and analyze performance and progress from time to time.

Policies

The Leadership Institute should constantly review personnel policies, financial policies and code of conduct, and other instruments that will effectively enhance its work and performance.

Training

The Leadership Institute should encourage and organize in-service training for both lay and staff leadership. Such training should be held from time to time in

order to improve the skills and knowledge of staff and volunteers so that they can perform well at their various levels.

Monitoring

There should be constant monitoring of programmes and policies to ensure that they remain within the approved policies and guidelines.

Formation of Sub-Committees

Sub-committees should be formed and they should function as required in order to enhance the operations of the work of the various sectors of the organization.

Budgets

The Leadership Institute should ensure the development of annual budgets, the production of annual reports and the presentation of annual audited accounts.

3. SOME GUIDING PRINCIPLES REGARDING ROLES

In developing strong and productive Leadership and staff relationship, the following fundamental principles should be observed:

- a. The relationship should be based on a mutual recognition of and respect for the unique and necessary contributions which each group brings to the work of the Institute
- b. The relationship should be characterized by mutual trust and openness.
 - Trust that each will act responsibly and in the interest of the Association
 - Complete openness and sharing of relevant information, feelings criticism and points of view.
- c. Leadership Institute Board trustees is the responsible legal body of the Leadership Institute. As such, it employs the Executive Director and is the legal employer of all on the payroll.
- d. Executive and professional responsibilities are functions of the Professional Staff.
- e. The President presides on the meeting of the Advisory board.
 - He/she is the Chairman of the Executive Committee and oversees the role played by Staffs as well as the Executive Director (ED) working in concert with the Board.

4. QUALIFICATIONS FOR MEMBERS ON THE BOARD AND

All members of the Advisory Board should be chosen for their individual qualities and should possess either demonstrated qualities of leadership or potential for leadership.

- a) Enthusiasm about the Leadership Institute and conviction about its purpose

- b) Interest in people – their problems and potentials
- c) Interest in community service.
- d) Ability to command community confidence and respect.
- e) Special skills, knowledge and expertise that are needed by the Institute
- f) Ability to represent the Leadership Institute in the Community and interpret its mission needs and views.
- g) Willingness to give time, efforts and responses to the work of the Association
- h) Ability to make important decisions.
- i) Courage to take position and to state one’s views on important issues.
- j) Willingness to accept and support decisions democratically made.
- k) Unquestionable personal character.
- l) High standing among men and women of his or her profession or business; a respected citizen in the community.

5. ROLES OF BOARD OF MANAGEMENT AND STAFF

Board of management

Staff

- | | |
|--|---|
| 1. Make final decision on policies | 1. Help the Board of management make good decision based on complete information. Carry out the work authorized by policy. Make day-to-day decision required to do the work of Leadership Institute |
| 2. Ensure financial Support of the Leadership Institute’s work | 2. Efficiently manage the financial affairs of the Leadership Institute |
| 3. Know the history, purpose, programme, policies and the procedures of the Leadership Institute | 3. Responsible for learning about and providing information on the Community, the Institute and programmes that need to be offered. |
| 4. Share expertise in a variety of technical and leadership areas needed by the leadership Institute | 4. Should be educated and experienced in professional skills needed by the Institute |
| 5. Know the duties delegated to the staff | 5. Direct the work of other assigned members, defined their duties and give support |

- | | |
|---|---|
| <p>6. Should be prepared by general experience and interest in the Organization's work to represent the Branch or the community</p> | <p>6. Should be responsible for understanding the job which he or she is assigned.</p> <p>Should have a job description approved by the Board</p> |
| <p>7. Available to Staff for consultation matters of common concern</p> | <p>7. Consult with colleagues/Staff on matters in order to make wise Decisions</p> |
| <p>8. Should be able to interpret the work of the Association to the Community</p> | <p>8. Act as bridge between the Board/ staffs Committee And the Institute</p> |
| <p>9. Evaluate the work of the Institute</p> | <p>9. Assist in evaluating the work of the institute</p> |

6. RELATIONSHIP BETWEEN BOARD OF MANAGEMENT AND STAFF IN THE POLICY-MAKING PROCESS

The relationship, authority and responsibility of both volunteers and staff are described as follows:

- a. Identification of Policy Needs ... Board and staff jointly.

This is the first step where problems, ideas, concerns, challenges, and tasks are surfaced and become agenda items for the appropriate committees.

- b. Formulation of Policy Options ... Board (Committees) and Staff Jointly.

This second step is where volunteers and staff, working together, each sharing their knowledge, skills and convictions, identify options and alternatives that respond to the problems, ideas, concerns, etc.

- c. Determination of Policy ... Board.

The actual selection of the options and alternatives, the third step in the process, is generally decided by the volunteer through voting at board or committee meetings.

- d. Implementation of Policy ... Staff

The next-to-last step is where staff carry out the selected alternative (voted on at board or committee meetings or agreed by consensus) that is responding to the identified problem, concerns or task.

- e. Monitoring Policy ... Board and Staff Jointly.

The final step, and one often overlooked, is the joint responsibility of board and staff to keep track of and appraise the outcome of the implementation of policy.

It is important to note that where there is domination in this process by either – staff or board – tension and an unhealthy relationship usually exist between the two groups. (Delegate balance).

But where there is partnership and both groups work at understanding the often changing “What’s yours ... what’s mine ... and what’s ours”, the trust, interdependency and a creative interaction can exist.

7. EMPLOYMENT OF PROFESSIONAL STAFF

- a. Qualifications

Boards should seek to employ people who have a dynamic, enthusiastic, friendly personality. A person who can deal with senior government officials and businessmen, he should be mature and confident and possess qualities that grow from a broad general education and a successful experience in working with people. But above all, he should have a strong sense responsibility and see the Leadership Institute as an opportunity for meaningful service.

- b. Conditions of Employment

Salary scales should be adopted by boards and/or personnel committees that indicate possibilities for advancement as a staff person proven his capacity to assume larger responsibilities. Basic salaries should be comparable to those in business or similar NGO employment. In addition, there should be provisions for medical care, pension, vacation and other fringe benefits.

8. STAFF ROLE

- a. The Leadership Institute professional must see him/herself as a servant to provide service to the Leadership Institute and the society at large. He or she is the basic resource of the Leadership Institute and also in the sharing of responsibility for the performance of the institute.
- b. Leadership Institute as an institution to which their first responsibility must be directed to or be given.
- c. For the professional personnel to effectively discharge their duties, they should be given the freedom, the responsibility and the authority to manage and carry out their assignments.

- d. They should not assume responsibility where they have not been authorized to do so.
- e. They must be responsible and accountable for tasks assigned to them in a transparent manner.
- f. They must not do anything or carry out any function or activities that will damage the image of the Leadership Institute and thus bring it into disrepute.
- g. The jobs for the professional staff and for that matter, all the personnel of the Leadership Institute, must be designed to allow the person to grow, to learn and to develop in order to take on future higher responsibilities. They must also derive satisfaction through performance. They must work to produce results.
- h. The management staff must work as a team. They should meet regularly, discuss issues, communicate with each other and work to accomplish decision.
- i. Bring equality in their work performance within the standard set by the Board.

9. MANAGEMENT OF LEADERSHIP INSTITUTE AND BOARD

- a. Their task is to make Policies, take decisions and set the stage for action. They set the objectives of the Organization.
- b. They set standards in order to achieve what the Organization stands for (the conscience functions) create vision and enforce values for staff to go by – how the staff and volunteers have to conduct themselves.
- c. Establish and build human resource base to produce leaders for tomorrow’s top management. The spirit of the Organization is created by the people at the top. Their standards of conduct and their values set the example for the entire Organization and determine its self-respect.
- d. Establish levels of relationship that top management staff can maintain. How to deal with customers, those who use the Leadership Institute facilities, suppliers, and relations with bankers, industries, government agencies and non-governmental agencies.
- e. Determine who should represent and attend functions and ceremonies that the Leadership Institute has been invited to participate.
- f. Establish a process for dealing with crisis.
- g. It is the function of the Board to ensure that the staff perform their duties in order to achieve the goals and the objectives of the Leadership Institute.

10.CODE OF CONDUCT FOR LEADERSHIP AND STAFF

- a. We the members of the Leadership Institute both staff and lay affirm our belief in the worth and dignity of man. We recognize the supreme importance of the pursuit of truth, and the promotion of democratic citizenship. We regard as essential to these goals the protection of freedom to associate and the guarantee of equal opportunity for all to develop mentally, physically and spiritually. We affirm and accept our responsibility to practice our principles

and to relate to one another through the discharge of our duties according to the highest ethical standards.

- b. We acknowledge the magnitude of being part of the institute and engage ourselves, individually and collectively, to judge our colleagues and to be judged by them in accordance with the applicable provision of our code of ethics.
- c. Absence from Nigeria
 - i. No employee shall travel outside the country without the permission.
 - ii. No employee shall collect any unauthorized monies or contributions from the public or from members of the Leadership Institute in the course of his/her official duties outside Nigeria
 - iii. For such collection, approval shall be obtained from the Institute or his representative.
- d. Improper Use of the Service of Other Employees

No employee may employ for private and personal purposes the services of another employee of the Leadership Institute during working hours.

- e. Unauthorized Monies

No employee shall collect any unauthorized monies or contribution from the public or from members of the Leadership Institute in the course of his/her official duties.

- f. Loans

No member may make any loan whatsoever to another at interest nor shall he/she act as intermediary between any member and a moneylender nor take part in collecting debts on behalf of money lenders.

- g. Misappropriation of Funds

- i. Every Staff⁷ shall make proper account of all Leadership Institute's money in his/her possession.
- ii. No 'member/Staff' shall misappropriate the Leadership Institute's funds or misapply any funds of the Leadership Institute.

Care of Leadership Institute's Property

- i. Every staff⁷ shall take proper care of all Leadership Institute property put in his/her care, in his/her office or place of work and as an officer.
- ii. No Staff⁷ shall improperly use any property, stores or equipment for the time being in his control or fail to take reasonable care of any such property or equipment.

- iii. All offices, official residences or premises of the Leadership Institute shall have inventory books, which must contain all property of the Leadership Institute. All occupants of such places shall check and sign for taking over and handing over such property.
- iv. No Staff' shall use any property or facilities provided for the purpose of the Leadership Institute for purposes not connected with his/her office or official duties without the consent of the officer in charge.
- v. No Staff' shall transfer or sell any property of the Leadership Institute to any individual or group of persons without permission from the appropriate authorities.
- vi. Copies of all documents concerning Leadership Institute property should be lodged with the Executive Director.

h. Contracts

No Staff shall sign contracts on behalf of the Leadership Institute without the permission of the appropriate authority.

i. Politics

- i. Every 'member/Staff' is entitled to his/her political opinion and may if qualified vote or be voted for at state elections.
- ii. No 'member/Staff' shall engage in any activities, which are likely to involve him in political controversy or to lead to his taking improper advantage of his position in the Leadership Institute.

j. Anonymous Letters

No 'member/Staff' shall write or circulate anonymous letters with malicious intent.

k. Official Correspondence

- i. No 'member/Staff' shall show or take official correspondence or records to private persons without the expressed and prior consent of the Executive Director.
- ii. All official correspondence or records must be treated as such by 'member/Staff' and properly kept for easy retrieval.
- iii. All correspondences for various Committees should be sent to the appropriate executive members with much confidentiality.

l. Meetings

'Members/Staff' shall attend all meetings which official notice has been given otherwise permission must be sought from the appropriate quarters for the inability to attend.

Members attending meetings on behalf of the Leadership Institute should within one week after the said meeting writes a formal report and present it to the Executive Director

m. Use of the Leadership Institute's Name

No 'member/Staff' shall use the Leadership Institute's name to gain financial and material benefits to satisfy personal interest.

n. Handing Over

Official and documentary handing over must be made within fourteen (14) days of assumption of office.

PERSONNEL POLICY OF THE LEADERSHIP INSTITUTE

CONTENTS

PAGE

1. INTRODUCTION

The purpose of this Policy is to avoid making individual decisions each time a similar situation develops and to also clarify expectations. In this regard, this document covers all employees of the Leadership Institute. It is a document intended to serve as a personnel system for administering staff, ensuring equitable treatment and resolving grievances within the Leadership Institute.

This Personnel Policy and the conditions of service are made in pursuance of the avowed aim of the Leadership Institute to foster the welfare and goodwill of its employees and promote efficiency and devoted service among them. It is to ensure that employment practice of the Leadership Institute shall apply uniformly to all employees and that the best policy is followed in dealing with all personnel, and other related matters.

The policy is established to assist in dealing with the co-ordination of the personnel administration of the Leadership Institute. It is applicable to all full-time professional, technical and support staff of the Leadership Institute except as otherwise designated.

This document serves two purposes:-

1. The policy is intended to help employees understand provisions and conditions of employment and to encourage them to improve their competence in the performance of their responsibilities.
2. The policy shall also serve as a basis for decision-making and as a guideline for those who, by virtue of their position with the Leadership Institute, have been delegated the authority of personnel administration.

2. EMPLOYMENT POLICY WITH LEADERSHIP INSTITUTE

1. Every employee needs specific skills to work efficiently and towards this end every employee must be self-motivated in order to perform creditably. Service with the Leadership Institute cannot be regarded as a mere occupation but as a vocation.
2. Every employee shall serve the Association truly and faithfully and shall maintain the highest standard in dealing with matters regarding the Association's affairs with its customers and members.
3. Every employee shall conform to, and abide by the provisions in the policy, which govern his/her service in the Leadership Institute. Shall observe, comply with, obey all orders and directions which may from time to time be given to him/her by any person or persons under whose jurisdiction, superintendent or control, he/she may be placed.

4. All employees are expected to perform the duties allocated or assigned to them. Ordinarily, such duties will be within the competence and the job classification for which they are employed. Where circumstances make it necessary, an employee may be required temporarily to perform any job with no reduction or increase in his/her rate of pay.

3. POLICY ADMINISTRATION

The Leadership Institute is the responsible body for ensuring the compliance of the policy, revisions, and decisions. This responsibility is delegated to its Board who has the primary responsibility to appoint the Executive Director (ED) to whom it delegates authority and responsibility for the administration of the Leadership Institute as well as in dealing with personnel matters as adopted by this policy. The policy is guided by and has taken into account, various aspects of labor legislative and employment practice as laid down by the government and similar organizations especially those in the private sector and voluntary institutions. The policy shall be reviewed periodically in order to accommodate new decisions and circumstances.

4. MISSION STATEMENT

VISION

The Leadership Institute aspires to develop leaders in Africa whose honesty, courage, and integrity will enhance the quality of life of the people.

MISSION STATEMENT

To be an Institute that excels in raising model leaders in Arica through training to advance the common good

The Leadership Institute seeks to promote:

- Servant leadership and integrity
- Self-Reliance and Sustainability
- Capacity Building
- Good Governance and accountability
- Advocacy and Networking
- Youth and Women Empowerment
- Partnership and civility

In the community through programmes that develop Leadership skills

Such a mission indeed requires adherence to agreed instruments as the constitution, policies, rules and regulations, that will enhance effective decision making process, accountability and transparency, ensure appropriate relationship, adequate and reliable channels of communication and efficiency in resource management, the efficient delivery of services and programmes. In the same vein the **Leadership Institute** is expected to create an enabling environment within which all actors, internal and external could carry out their functions and tasks without any hindrance.

This objective is fulfilled through the **Leadership Institute's** activities, projects and programmes, organized by the **Leadership Institute**. The **Leadership Institute** employs personnel whose function is to plan, manage, operate and to administer its activities, projects and programmes. As the country grows and develops, so should the **Leadership Institute**. The decision making structure as well as the operative or functional structure have been devised with this in mind.

5. OPERATIVE (ADMINISTRATIVE) STRUCTURE

1. The Executive Director is the overall officer in-charge and responsible for the management, administration and execution of policies as laid down by the Board
2. The Executive Director is assisted by the Director Finance and Administration, Director of Programmes and Director of research and planning.
3. These are followed by departmental and sectional heads.
4. All functions relative to all activities, projects and programmes shall be co-ordinate through the established structure of the institute

6. BROAD CLASSIFICATION OF EMPLOYEES

The Board of trustees of **Leadership Institute** recognizes the following classification of employees:

a. Professional Employees

Persons employed full-time to execute the policy, programmes and administration of the **Leadership Institute**. This includes the Executive Director, Director of finance and Administration, Accountant, research officer and Director of programmes.

b. Professional Associates

Persons employed full-time in programme and administrative positions under the direction of the professional staff.

c. Support, Secretarial and Clerical Employees

Persons related to operational functions who are full-time employees, such as Office Secretary, Housekeepers, Clerks, Book-keepers, Cafeteria and Maintenance Staff, etc.

7. DEFINITION AND TERMINOLOGY FOR PROFESSIONAL POSITION

a) The Executive Director

The Executive Director of the Leadership Institute. He/she is responsible for the general management and administration of policy matters and activities as established in the Leadership Institute Constitution and in other policy documents and statements. Serve as Secretary to the Board and to attend any other standing committee meetings.

He/she shall be employed on full time bases.

b) Director finance and Administration

He/she will act for the Executive Director during his absence.

He/she shall be employed on full time base.

c) Director of Programmes

He/she shall be responsible for program initiation and implementation and shall report to the Executive Director. He/she shall be responsible for identifying areas of focus overseeing proposals and showing direction for subordinate staff.

Accountant

The officer responsible for the Leadership Institute's finances.

Prepares budgets and accounts of various accounts. Keeps all financial records.

Reports to the Executive director and board on the financial position of the Leadership Institute.

Advices the Board on appropriate resource mobilization for sustainability.

g) **Finance Officer**

Shall help prepare accounts in line with the financial policy of the Leadership Institute. Take care of all petty cash disbursement and also assist the Senior Finance/Administrative officer in other financial issues.

8. RESPONSIBILITY AND REPORTING

The Leadership Institute is a legally registered charity under the laws of Nigeria. Every employee must familiarize himself/herself with the Leadership Institute's Constitution, which sets out the various formalities and provisions regarding objectives, affiliations, functions, organization and procedures governing the Leadership Institute. All employees must act within the provisions of the Leadership Institute Constitution.

The main stake holders of the Association are its constituencies made up of the President and Board of trustees, its employed staff, and communities served by the Leadership Institute. Employees are obliged to give due regard to this structure by giving of their utmost to serve the purpose of the Leadership Institute.

There shall be an Executive Director of the Leadership Institute, who shall be its Chief Executive Officer, Employed by the Board for such terms and conditions as regards enumeration, duties and powers, as Board may from time to time decide.

There shall be such other Senior, Intermediate, and junior staff positions of the Leadership Institute for such purpose and with such duties and powers, as the Board may from time to time decide. (These may be either honorary or remunerative).

Subject only to contractual obligations, the Board shall have power to terminate the appointment of any employed staff and the Executive Director, at such manner as it thinks fit.

No liability whatsoever shall be either incurred or discharged by or on behalf of the Leadership Institute, otherwise by or with the expressed authority of the Board and any Officer or member or staff who purports to incur or to discharge any such liability without due authority shall be personally and severally liable in respect thereof.

Failure to observe these provisions when handling routine matters could create embarrassment to the Leadership Institute and the other person or staff involved. Should any situation arise with doubt as regards on officer's obligation, the matter must be referred immediately to the Executive Director who is accountable for all actions of the Leadership Institute.

10. RULES AND REGULATIONS

All the employees and members are expected to uphold the principles of Servant Leadership ideals in observing the provisions of this policy. Employees are also subject to other regulations, rules, instructions, directives and guidelines as may be issued by the Board and communicated by the Executive Director, from time to time. These may be in the form of general notices or staff circular. It is expected of every employee to observe the following:

1. Acquaint himself/herself with the provisions of the Leadership Institute Constitution and Policy Documents.
2. Be obedient to all persons placed in authority over him/her;
3. Be present on duty during working hours except with the permission of his/her immediate supervisor;
4. Observe hours of duty as prescribed for the post in which he/she is employed;
5. Be responsible, through his/her immediate supervisor, to the Executive Director for the proper and efficient discharge of duties entrusted to him/her, with due regard to both efficiency and economy as well as care of Association's property;
6. Be free of conflict of interest with the Leadership Institute;
7. Ensure safety of the public, fellow employees, and himself/herself;
8. Conduct him/her in a manner civil, obliging and courteous to customers and all those who come in contact with the Association, giving correct information in connection with needs of customers in the performance of his/her duties. Communicates information regarding the Association only with proper authority of the National General Secretary.

11. STAFF CLASSIFICATION

All employees of the Leadership Institute shall be classified as follows:

- 1. Professional Staff**
- 2. Technical Staff**
- 3. Office/Support Staff (Clerical)**
- 4. Temporary staff**

All employees shall be persons who subscribe to the mission and purpose of the Leadership Institute as an ecumenical movement.

Qualification

a. **General**

They should possess requisite educational background, special aptitudes, skills and capacities required in the field of work.

In recognition of the purpose of the Leadership Institute to serve the needs of Society and the individuals within the Leadership Institute, employees should possess a co-operate spirit and the goodwill to associate with clients, those who use the services of the Association and the public. They should exhibit or demonstrate the desired capacity to learn, to grow and improve on the job. They should be compassionate to non-paid persons who perform other duties and functions of the Association. Employment shall be open to all persons who have the qualification as indicated in employment classification and qualifications. Applicants will be interviewed and successful candidates notified.

b. Professional (Executive) Staff

A professional staff shall be a university graduate with requisite qualification in Social Science or a Diploma in Youth and Community Work, or an officer with relevant Leadership Institute training and proven experience. Normally he/she shall be committed; a person of integrity devoted to the task of working with people for their personal and social growth; be self-motivated; have ability to write and communicate eloquently.

Depending on the position, be at least eighteen years of age, able to display initiative, capacity to work independently without much supervision.

c. Technical Staff

A Technical Staff shall be a person who is qualified through technical education with relevant experience in his/her field of operation, i.e. Administration, ICT, Business Management, Catering Services, Programme/Project Management or Community Facilitator and Financial Management. Be ready and willing to work with dedication. Be a person of good Christian character, morals and integrity.

d. Office/Support Staff (Clerical)

An Office/Support Staff shall be a person with relevant knowledge and special aptitude, training and skills required pertaining to his/her position i.e. Office Secretary, Accounting/Book-Keeping, Office Administration, etc.

Be ready and willing to work with dedication. Be a person of good character and of high morals.

e. Temporary Staff

Shall be a person engaged to do a specific work and is paid on daily basis for a period not exceeding three months. Such services can be terminated by giving seven days' notice. Or, a Consultant contracted for special purpose or duties. Such a person will be rewarded according to agreed fees for the assignment.

12. EMPLOYMENT PROCEDURE

i. Recruitment and Appointment

Employment Policy

The Leadership Institute seeks to engage persons with drive, integrity and occupational qualifications that can advance Leadership Institute work competently, who have capacity for growth, and who will become a viable part of the organization.

Official Employer

All employees whether at project, branch or regional levels are employed by the Leadership Institute and are subject to the policies, rules and regulations established by the Institute

Notification of Vacancy

Recruitment into the service of the Leadership Institute will be vested in the Board and delegated to Executive Committee. Vacancies will be notified and the post advertised.

Recruitment Procedures

The Executive Director is appointed by the Leadership Institute, which shall supervise his work. All other senior and intermediate staff of the Leadership Institute shall be employed by the Executive Director in consultation with the President upon the recommendation of the Executive Board. The Executive Director shall have the authority and responsibility to employ lower categories of staff. All appointment will be made in consultation with the Board.

Application

Application for employment shall be made in writing. An applicant will be required to produce his/her detailed curriculum vitae.

Letter of Appointment

A letter of appointment shall be issued to the successful candidate with a form on which he/she should acknowledge acceptance of the position. The letter shall contain among others, terms and conditions of employment as follows:

- Post and grade to which the person is appointed
- Date of appointment
- The office, branch/project/programme to which appointed
- Salary attached to the position

- Allowances such as medical, housing, transport, pension, etc. (if applicable)
- The period of probation to be served before confirmation of the appointment
- Indication that the appointment holds prospects for permanent or contract terms only and
- The period of notice to be given upon termination of service by either the employee or the Leadership Institute with the exception of summary dismissals.

Job Description

A carefully written job description will be made detailing the assignment, responsibilities and criteria for assessing performance.

Satisfactory health examination shall be condition for employment.

Secrecy

Every entrant to the staff of the Leadership Institute shall, when required on engagement, sign a Declaration of Secrecy whereby he/she undertakes with the Leadership Institute and declares that he/she will observe the strictest official secrecy and will not divulge to any parties whatsoever at any time during his/her period of service, information concerning the confidential transactions of the Leadership Institute and its customers except upon the expressed instruction of the Leadership Institute and in the absence of proper instructions by the Leadership Institute he/she shall not allow any person to have access to the Leadership Institute's letter(s) or letter heads, and paper or paper relating to the business and shall not furnish extracts there from nor give any information concerning the business or affairs of the Leadership Institute or of their customers to any person not lawfully entitled thereto. Any employee who contravenes this policy shall be disciplined accordingly.

3. **Personal records**

Personal records in a prescribed format shall be kept in the office of the Executive Director for all employed staff of the Leadership Institute. Such particulars shall specify the next of kin among other information. The employee must notify the Executive Director of any changes so that the records are always kept up to date.

4. **Orientation and Induction procedure**

Initially, all newly recruited personnel shall undergo an orientation exercise. This will include induction to all aspects of the Association. This exercise shall include Senior Staff, Supervisors, Members, Chairman and Committee and other Community leaders where necessary. Newly employed staff shall be introduced to the following documents:

- Constitution and by-laws of Leadership Institute
- Financial Policy
- Rules and Regulations
- Detailed Job Description
- The necessary obligations towards the government and other statutory bodies

13. TERMS AND CONDITIONS OF SERVICE

13.1 Engagement/Probation

All Executive and Senior Post holders shall be placed on probation in the first instance for a period of one year. All other employees shall be on probation for six months.

If at the end of the probation period the Officer's work and conduct are satisfactory, his/her appointment shall be confirmed in writing by the President. If not, the probation period may be extended for three months after which period his/her appointment may be terminated if his/her work and conduct is still not satisfactory. The officer shall be given one month's notice of termination of his/her appointment or a month's salary in lieu of notice.

13.2 Agreement

If at the end of his/her probationary period an employee is absorbed into the Leadership Institute's service, he/she and the management will enter into a written agreement setting out the employee's terms and conditions of service, which the employee will accept on the duplicate copy of his letter of appointment.

13.3 Grading and Salary Scales

The salary scales showing the salaries, increments and allowances payable to the various grades of employees, are attached to and form part of this policy.

A salary administration plan shall be developed which includes the goal oriented performance appraisals. Staff performance shall be measured on achievement of result in the field assigned.

A salary shall be established for each position as classified in this policy based on training, experience, capacity and extent of responsibility, accountability, level of supervision required, success of the assigned job, and comparable to salaries paid in other professions.

The salary agreed upon at the commencement of employment subject to subsequent adjustment and within the established salary scale for that position, shall be paid and in accordance with the procedures related to the implementation of the salary plan.

Salary increases will be based on the employee's performance as determined by a process of annual appraisal by the employee's supervisor, the appropriate committee, and within guidelines set in the salary administration plan.

The salary scales provide for annual increments. Salaries will be reviewed annually before the end of the financial year. Where conduct and work have been satisfactory, increments will be awarded in the usual way. If an employee's work or conduct has not been satisfactory, his/her increment may be withheld. In such a case the employee will, wherever possible, be notified in advance.

Salaries shall be paid monthly and on agreed specific dates of each month. This process shall be consistently maintained.

All employees of the Leadership Institute shall not undertake other paid employment. Exceptions are occasional engagements of special talks or presentations, e.g. conferences, T.V. and Radio Interviews for which fees are paid provided they are approved by the Executive Director or the designate.

13.4 Allowances and Loans

13.4.1 Acting Allowance

Acting appointment will be justified in the absence of the holder of the post. Acting allowance will not be payable if a member of staff acts in a higher post for a period of thirty (30) consecutive days or less. If however, he/she continues to act for more than 30 days an acting allowance payable should be equal to the difference between the minimum of the grade held by the person and the minimum of the grade of the immediate higher post.

13.4.3 Out of Station Allowance

The out-of station allowance shall be paid in accordance with rates approved periodically by the Board. It shall include cost of public transportation (where a Leadership Institute vehicle is not used) board, lodge (where the Hostel Service is not used) and inconvenience support.

13.4.4 Transport and Vehicle Maintenance Allowance

Whenever possible, official Leadership Institute vehicle shall be on duty, and all mileage traveled, is to be recorded on logbook provided for that purpose.

In case of private vehicles, payment of a monthly vehicle maintenance allowance as well as mileage allowance shall be paid according to the regulations laid down by the Board

13.4.5 Loans

a. Purpose of Loan/Salary Advance

- Subject to the availability of funds, advances shall be granted to employees to meet unexpected financial commitment such as:- Death in a family, serious accident, health care, educational opportunity, rent, etc.
- Loans will be subject to approval by the Finance/Personnel Committee

b. Maximum Loan

An employee may be granted a salary advance or the Leadership Institute may guarantee a loan advance by a Bank to a member of staff subject to the following conditions:-

- Salary advance not exceeding an employee's current monthly basic salary be granted at the discretion of the Executive Director. Such salary advance shall be deducted at source in six monthly installments.

Promotion

An employee may be promoted to a higher position in the Leadership Institute where there is a job opening. Consideration for promotion of serving employees shall be made on merit upon recommendation of the employee's supervisor.

In determining an individual's claim to promotion account shall be taken of efficiency, qualification, seniority, ability and experience, a sense of responsibility, initiative, resourcefulness, and general behaviour.

When there is a vacancy to be filled in the Leadership Institute which involves promotion to a higher grade, existing employees, who may be considered suitable may be put forward to the Board for consideration without prejudice to public advertisement and other recruiting processes.

Promotion may not follow automatically upon an employee reaching the maximum of his/her grade. All promotions to higher grades shall be subject to the Board's approval.

Resignation

Any employee who intends to leave the service of the Leadership Institute shall give notice as follows:

- Employees holding Senior Executive and Executive posts; three months notice or three months salary in lieu of notice.
- Employees holding other posts – one month notice or one month salary in lieu of notice.
- Benefits will be paid accordingly if not on Contract.

Termination

An employee who is dismissed from service will be given notice on the following basis:

- Employee holding Senior Executive and Executive posts; three months notice or three months salary in lieu of notice.
- Employee holding other posts; one month notice or one month salary in lieu of notice.
- In the case of summary dismissal; no compensation.

Dismissal shall be effected by the Leadership Institute without notice at any time if the employee is guilty of serious misconduct or of any serious breach in the observance of the Leadership Institute's safety regulations after thorough investigation by the Leadership Institute.

In respect of dismissal for gross moral misconduct (and) or negligence or for a matter under investigation, the Leadership Institute can suspend the worker on half pay pending the result of criminal or disciplinary proceedings. If the suspension is not followed by dismissal, the worker shall continue in his/her employment and shall be paid the balance of his/her salary/wages, for the period during which he/she is suspended.

Examples of offences for which the worker is liable to dismissal without notice: (The list represent examples only and is not exhaustive).

- Gross misconduct or serious negligence.
- Knowingly concealing from the employer, an infections and contagious disease.
- Consumption of intoxicating, liquor in the employer's premises except on occasions approved by management.
- Possession of cannabis sativa or similar drugs on the employer's premises.

- Being under the influence of intoxicating liquor or cannabis sativa or similar drugs whilst on duty, confirmed after medical examination.
- Proven stealing or attempted theft of the Leadership Institute's property, employer's or other worker's property.
- Conduct calculated seriously to injure the employer's business.
- Gross insubordination
- Fraud
- Fighting during working hours.

If a worker is absent without permission, and has not sent medical certificate or communicated with his employer (the Leadership Institute) giving reasons for his/her absence within ten days, the employer can temporarily replace him/her. However, should such a worker return within fifteen (15) days of his absence and give satisfactory explanation for his/her absence, the employer shall re-absorb him/her in the establishment. An employer shall have the right to dismiss an employee who is absent without permission for a period exceeding fifteen (15) days.

Work Schedule

1. **Hours of Work**

The normal working hours of the Institute shall be:
Mondays through Friday. This shall not be less than 32 hours a week or 8 hours a day.

Monday –Thursday -	8:30 a.m. – 4:00pm
Lunch Break	- 12:30 p.m. – 1:30 p.m.
Fridays	- 8:30am - 2:00pm (No Lunch)

2. **Overtime**

Any period of time worked in excess of the agreed normal working hours shall be counted as overtime. The Leadership Institute being a social work agency, no overtime is payable to Senior Staff. Time off may be granted to such officials, depending on days and hours spent, at the discretion of the Executive Director.

All other employees may receive overtime allowance as follows:-

Overtime from Monday to Saturday will be at one and half times the basic rate. On Sundays and Public Holidays, the pay will be double the basic rate. Where overtime is worked on a Public Holiday beyond the normal daily hours the rate of pay should be double the normal basic hourly rate.

Leave

The Leadership Institute shall have two types of leave:

- Leave with pay and
- Leave without pay.

Annual Leave

1. The Association shall ensure that paid annual vacation be granted annually in any Calendar year of continuous service. This is so that staff receives sufficient time off-duty to maintain their mental and physical ability to carry on their duties efficiently.

Vacation leave will normally be granted as follows:-

Senior/Executive Staff

Senior/Executive Staff

30 working days

Intermediate Staff

Intermediate Staff

30 working days

Junior Staff (Excluding Watchmen)

Junior Staff (Excluding Security)

30 working days

Watchmen

Security (Watchman)

30 working days

2. Before proceeding on leave an employee must state in writing his/her intent to precede on leave to his/her supervisor, who will grant the application. Employees must advise the office of their leave address, as they could be called to service while on leave.
3. Leave shall normally be taken between January and December of the same calendar year. However, in case of exigency of work which makes it impossible for an employee to proceed on leave as required, such staff may be paid for their leave with the approval of the Executive Director

Casual Leave

1. An employee may apply in writing for a casual or emergency leave to enable him/her to attend to his/her personal or family affairs.
2. The Executive Director, on being satisfied that the application is genuine, may at his/her discretion grant him/her up to ten (10) working days casual emergency leave after the employee has earned leave in any leave year.
3. No allowance will be payable and leave granted will be deducted from the annual leave.

Maternity Leave

1. Maternity leave shall be granted to female employees who have done two years of continuous service. They may be granted the vacation leave earned and in addition, three months maternity leave on full salary. Of this leave, six weeks if possible, should be taken before confinement. The Officer must produce a medical certificate, signed by a qualified medical practitioner acceptable to the Leadership Institute, stating that the confinement may be expected to take place six weeks after the date of the certificate.
2. A female employee shall have only one period of maternity leave within two consecutive years.

Leave Rooster

All employees shall submit application for annual leave by 3rd January every year so that a leave rooster for the year can be prepared in time. Failure to apply will lead to forfeiting of the leave for the year. Teaching staff should apply for leave during school holidays.

Sick Leave

1. The Executive Director shall ensure that no employee is retained on duty when his/her state of health renders it desirable for him/her to be granted leave or to receive medical attention.

An employee unable to report for duty owing to sickness shall notify the office on the same day but not later than the following day.

To receive pay during sick leave, such absence must be supported by the production of a medical certificate, signed by a registered medical practitioner. Failure to do so will lead to a corresponding deduction made from the employee's salary and a disciplinary action deemed necessary, taken by the Executive Director.

Where a worker falls sick and his/her sickness is supported by a certificate from the establishment's Medical officer or in the case of emergency, from a registered Medical practitioner, he/she will be granted paid sick leave in any one continuous period of twelve months as follows:-

- 1-5 years service 30 days on full pay
- 1-5 years service 30 days on half pay
- 5-10 years service 60 days on full pay
- 5-10 years service 60 days in half pay
- Over 10 years service 90 days in full pay
- Over 10 years service 90 days on half pay.

Leave Allowance

Leave allowance to all full-time employees shall be 10% of annual basic salary.

Request to leave office premises (RLO)

If an employee wishes to leave his/her place of work for reasons not related to his/her duties and not due to an emergency situation, he/she must submit a "RLO" form, which must be approved by his/her supervisor.

1. If time away exceeds two hours but is less than four hours, then a half-day will be deducted from the salary.
2. If time away exceeds four hours then one full day will be charged to the annual leave.

Medical Allowance

Staff members shall receive monthly medical allowances and assistance in special cases as agreed by the Board

1. Provision of speechless and deafness
2. Obstetrics and Gynecology
3. Major surgical treatment
4. Dental Extraction and Denture

Funeral Grants

When an employee dies, the Institute will undertake to provide assistance as deemed fit by the Board. His/her benefits will be paid to the next-of-kin.

Discipline

1. In the event of an employee being guilty of proven misconduct such as dishonesty, insubordination, drunkenness, dereliction of duty and any other offence as outlined in these conditions of service, that employee may have his/her appointment terminated. The disciplinary authority for Senior/Executive Officers shall be the Board. The disciplinary authority for all other employees shall be the Executive Director.
2. Any act of misconduct or negligence on the part of an employee is an offence which may render him/her liable to disciplinary action, in particular, the contravention of, or failure to observe an instruction.
3. In the event of an employee being found guilty of a serious misconduct such as dishonesty, insubordination, drunkenness, he/she shall be dismissed summarily.
4. An employee who commits an offence which does not amount to serious or gross misconduct or whose work is not considered satisfactory, shall, unless otherwise provided in this policy be warned in writing. The employee shall be permitted to reply in writing within 48 hours.

General Definition of Misconduct and Unsatisfactory Service

1. Any act done by an employee without reasonable cause and which amounts to a failure to perform in a proper manner any duty prescribed to him/her as such, or which contravenes the aims and objectives of the Leadership Institute, or which is otherwise prejudicial to the efficient conduct of the service of the Leadership Institute or tends to bring the Leadership Institute into disrepute shall constitute misconduct.

For avoidance of doubt it is hereby declared that the conviction of an employee for any offence whatsoever tends to bring the Leadership Institute into disrepute.

2. It is considered misconduct for an employee:
 - To be absent from duty without leave or reasonable excuse
 - To be insubordinate
 - To be drunk on duty
 - To use, without the consent of the prescribed authority, any property provided for the purpose of the service of the Leadership Institute for a purpose not connected with his/her official duties.

- To engage in any activity outside his official duties which is likely to involve him/her in political controversy
- To use the Leadership Institute premises for meetings/activities unconnected with the Leadership Institute
- To take improper advantage of his/her position in the service for the Leadership Institute, and
- To engage in any other gainful occupation that will conflict with the service of the Leadership Institute without the consent of the Executive Director.

Penalties

The following are penalties that may be imposed in respect of misconduct or unsatisfactory service:

1. Dismissal: that is, termination of appointment with forfeiture of all retirement benefits other than those provided by law;
2. Removal: that is, termination of appointment with or without a reduction in retirement benefits;
3. Demotion: that is, removal to a lower grade;
4. Deferment of increment: that is, postponement of the date on which the next increment is due, with corresponding postponements in subsequent years
5. Stoppage of increment: that is, non-payment for a specified period of increment otherwise due;
6. Suspension:
 - In this case, the employee will be suspended from duty with consequent loss of pay and allowances for a period not exceeding fourteen days. In the case of persons holding Senior/Executive Post, the period of suspension will be decided will be decided by the Board
 - No employee of the Leadership Institute shall be suspended without prior notice to the Executive Director.

Absence from Duty

1. No employee may absent himself/herself from his/her duties without having first obtained permission from his/her employer or any other person authorised to grant such leave of absence.
2. An employee absenting himself/herself makes himself/herself liable either to be warned in writing or deprived of his/her salary for the period of his absence unless he/she can give reasonable explanation.

3. An employee who is absent without permission for more than 15 consecutive working days will be regarded as having vacated his/her dismissed/terminated his service.
4. Such an employee may appeal to the management. He/she may, at the discretion of the Board, be reinstated.

Appeal

Where penalties are imposed, the aggrieved person can appeal to the President/Board of Trustee. Appeals have to be made within thirty (30) days of the decision.

a. Interdiction

1. Whilst under suspension an officer cannot act for, or on behalf of the Leadership Institute's or any of its departments.
 2. In any case where disciplinary action is taken against an employee he shall cease forthwith to exercise the powers and functions of his office unless otherwise determined. During the period of investigation the employee shall receive half salary.
 3. If the disciplinary proceedings do not result in the employees eventual dismissal, the salary withheld from his/her shall be restored.
 4. An employee convicted of an offence involving fraud, or theft, or sentenced to imprisonment shall automatically be dismissed from his/her post as from the date of conviction.
5. An employee convicted of an offence involving fraud or theft or sentenced to imprisonment shall not receive any benefits from the date of the involvement pending the decision of Board.

b. Warning (Reprimand)

Where an employee commits an offence which does amount to serious misconduct, such employee shall be warned in writing. If after two (2) previous warnings which may be for the same or difference offence, there is further occurrence of misconduct, the employee's appointment may be terminated.

c. Criminal Proceedings

If criminal proceedings are instituted against an employee in any court, disciplinary proceedings upon any grounds involved in the criminal charge shall not concurrently be taken until the conclusion of the criminal proceedings and the determination of any appeal, Provided that the disciplinary authority may institute disciplinary proceedings against the employee within a period of one (1) year subsequent to interdiction. Acquittal or conviction by court shall not be a bar to the disciplinary authority instituting its own disciplinary action against the employee provided it is within a year of the Court's decision.

d. Appointment of a Convicted Person

No person who has been convicted of a criminal offence involving fraud or theft or dishonesty may be employed by the Leadership Institute.

e. **Redundancy**

Redundancy is defined as the involuntary loss of employment through:

1. No fault of the worker by reason that his/her employee has ceased or intends not to carry on the business or part of it for which the worker was employed and that the worker shall not be replaced by any worker.
 2. A change in the method of operation or administration of the business or any part thereof which results in either a reduction in the work-force requirements of the employer concerned or a change in the type of skills, qualification and experience which a worker must possess to perform the duties required of him/her.
- f. Before declaring any worker redundant in a given post, the Employer undertakes to explore the possibility of using his/her services in alternative employment. The Employer further undertakes to retain potentially redundant workers where such workers can be retrained for alternative employment within an establishment.

Workers to be affected shall be informed of the Termination of their employment not less than two (2) months prior to the effective date.

- Normal notice shall be given to workers who are to be made redundant.
- Where skill ability and performance is considered to be equal, a worker who is junior in respect of length of service within the establishment shall be discharged in respect of redundancy before a worker who is senior in length of service.
- In the event of a worker being discharged in respect of redundancy, he/she shall be granted his/her rights as provided for in this policy.
- A worker declared redundant shall be placed on a recall list for twenty (20) weeks following his/her discharge.
- In the event of a worker being made redundant he/she shall receive redundancy compensation. Such compensation shall be in addition to any other payment to which the worker may be entitled.

Redundancy Compensation

From 2 – 5 years continuous service – 25 working days pay for each completed year of service.

For service over 5 years, the same conditions as set out for gratuity shall apply without prejudice to any additional gratuity, to which the worker is entitled.

Retirement

The following shall be the grounds on which an employee may retire from the service of the Association:

- The normal retirement age shall be sixty (60) years.
- Employees may voluntarily retire at the age of fifty-five (55) years.
- The Leadership Institute may at its own discretion compel staff to retire from service for health or inefficiency reasons. Such a staff may be considered for retirement benefits by the Board.
- When a recognized medical practitioner certifies that an employee is suffering from permanent physical or mental disability that is likely to impair his efficiency, that employee shall be retired from the service of the Leadership Institute.

14 **PERFORMANCE EVALUATION**

Confidential Reports

1. Confidential Reports on all employees shall be forwarded to the Executive Director annually or at any time deemed necessary and in any event before any increment is awarded.
4. The Executive Director shall appraise his staff while the President will appraise the Executive Director.

15 **STAFF DEVELOPMENT AND TRAINING**

One of the goals of the Leadership Institute is to maintain an efficient and effective organization. In order to fulfill its mission, the Leadership Institute needs credible and capable staff. In this regard, staff development will be based on the ability of the individual to learn the skills for the job assigned. Individual effort will be based on performance. Since full effectiveness of the professional staff is largely dependent upon staff training and the acquisition of appropriate skills, staff members shall be encouraged to participate in training programmes such as in-service training, workshops, retreat, special clinics, etc., for improvement of

professional competence in the performance of their duties and fit them for promotion within the Leadership Institute.

Staff shall also be encouraged to take appropriate courses at training institutions in Leadership Institute, as well as elsewhere. The staff will also be encouraged to work as a team. This process will help make the strength of each person effective, and direct the performance and strengths of individuals into a joint effort. It is incumbent on all employees to be self-motivated and motivate the staff that they supervise to grow and develop in their careers within the Leadership Institute.

Where an employee is required by the Leadership Institute to take a course at a recognized educational establishment, the Leadership Institute will undertake to bear the cost of such training including transportation to and from place of course.

16 **INTERPRETATION OF POLICY DOCUMENT**

Should the interpretation of any part of this Policy document is in dispute, the part in dispute shall be referred to the Board whose decision shall be final. The Board reserves the right to take decisions on issues that may not have been covered in the policy document.

17 **CONCLUSION**

From time to time the Management will issue policy statements regarding the Leadership Institute policies on matters not covered by existing policy, or to elaborate upon existing policy. The Leadership Institute reserves the right to review or amend these policy statements, and the policies they reflect, as required.

The worker is to become familiar with these policy statements and the policies they reflect. Statements will be given to the worker in writing.

18 **APPENDICES**

- Salary Scale
- Staff Training Policy
- Staff and Membership Induction
- Employee Agreement
- Appraisal Form – Performance Evaluation
- Suggested Forms of In-Service Training
- Leadership Institute staff as a branch member and role in Lay Structure

FINANCE POLICY OF THE LEADERSHIP INSTITUTE

CONTENTS.

PAGE

1. INTRODUCTION

The ultimate objectives of undertaking accounting functions in any organization is to provide financial and statistical information that is potentially useful to the various segments of the organization and to other interested parties. These functions are carried out by undertaking certain activities in a prescribed manner or procedure, using basic concepts and following acceptable conventions. Both the concepts and conventions are widely acceptable especially within a given legal and accounting framework.

Procedures on the other hand, are specific to the organization. They therefore vary from one organization to another. In essence, therefore, the procedures by which data/information is collected, processed and communicated make up the accounting system of an organization. Notwithstanding their wide variation, the overall objective of any accounting system is that it should be capable of meeting the specific needs of the organization. In pursuance of this goal, as with other economic decision, the aim is to achieve the right balance between the benefits to be derived from the introduction of a particular type of system and the cost of maintaining it. These considerations have formed the basis on which an accounting system has been developed for the Leadership Institute

This document, the Accounting and Financial Management Policy/Manual, outlines the accounting and financial management systems, policies and procedures, which are to be followed in the management of the finances of the Leadership Institute.

2. PURPOSE OF THE ACCOUNTING SYSTEM

This provides the framework by which the operations of the Leadership Institute shall be conducted.

The manual has been developed to meet this constitutional provision by ensuring that:

1. The Leadership Institute shall have cause to be kept, proper books of accounts with respect to the financial position and changes therein and with respect to control and accounting for all property acquired for the operations of the Leadership Institute's activity and in particular with respect to:-
 - a) all money received and expended by or on behalf of the Leadership Institute and the matters in respect of which the receipt or expenditure takes place;
 - b) all sales and purchases by the Leadership Institute of property, goods and services;
 - c) The assets and liabilities of the Leadership Institute.

2. Proper books of accounts shall not be deemed to be kept if there are not kept, such books as are necessary to give a true and fair view of the Leadership Institute's affairs and to prepare proper revenue accounts and balance sheet in accordance with generally accepted accounting principles.

3. STRUCTURE OF THE LEADERSHIP INSTITUTE

The Leadership Institute comprises:

1. Training Centre and Halls
2. Other Income Generating Projects

These sections of the Leadership Institute shall be self-accounting.

4. ACCOUNTS DEPARTMENT

The Leadership Institute shall have an Accounts Department located at the Leadership Institute. It shall receive and collate all financial transactions of the Leadership Institute. It shall serve as the clearing house of all monies received and disbursed.

Management Structure – Accounts Department

Senior Finance/Administrative Officer	-	1
Finance Officer	-	1

The Senior Finance/Admin. Officer as head of the Accounts Department is responsible to the Executive Director.

Responsibility and Authority

The Executive Director has the primary authority for the day-to-day management of the finances of the Leadership Institute in liaison with the Finance Officer and the President. The finance officer is responsible for the control of all funds of the Leadership Institute in line with the constitution.

General Information

The Executive Director is responsible for the implementation of Administrative, Finance and Personnel Policies.

Signatories to cheques

All requests for monies must be approved by the President, the executive Director, Accountant and President are authorized signatories to the account. Any two must always sign. Payment Vouchers shall be approved for payment by the Executive Director, upon which a cheque shall be prepared. All cheques must, in the first instance be signed by the Executive Director, then the Finance Officer and the President, in the case of the Leadership Institute Secretariat. All three must always sign.

Responsibility of the Accounts Department

The Accounts Department is responsible for the following:-

- Accounting for all expenditure and income
- Keeping books of Accounts
- Preparing financial reports for management and statutory audit
- Prepare annual budgets for the Leadership Institute
- Ensure that budget line items are not exceeded
- Establish and keep all books of accounts for all projects of the Leadership Institute

The unit will be headed by qualified personnel, who shall have the capacity to receive and manage the finance of the Leadership Institute. He/She shall be responsible to the Executive Director.

5. RECORDS TO BE MAINTAINED

1. Cash Receipt Book

With two columns, one for cash and the other for bank (assuming that only one bank account is kept). This should have suitable analysis column classified to the sources from which income is received having regard to the accounts codes.

The cash book shall record on Debit side all receipts of cash and cheques as follows:

- Date
- Receipt number
- Payer (Name)
- Account Code
- Amount
- Analyzed to appropriate column

2. Cash Payment Book

With two columns, one for cash and the other for bank. This should have analysis columns for the expenses incurred by the Council.

Credit side of the cash book – all payments shall be recorded as follows:

- Date of payment voucher
- Rotation number of payment voucher
- Name of payee
- Account code
- Amount
- Analyzed to appropriate column

Entries are made by the following day of the previous day's transaction.

3. **Foreign Cash Book**

The Leadership Institute shall have a foreign currency account and a foreign currency cash book kept.

This should be maintained with three columns of the debit and credit sides; the first column should show the foreign currency amount, the second the rate of exchange ruling at the date of transaction and the third the Naira equivalent.

Balancing of the Cash Book

By the 5th of the following month, entries in the cash book are totaled and balanced with the cross cost of the analyzed columns.

Cash book Summary

Each month, a cash summary is prepared for receipts and payments. This is checked by the Senior Finance/Admin Officer. (Evidence of checking provided).

3. **General Ledger**

The accounts in this should be those in analysis columns of the cash book. It should have 4 columns – debit column, credit column, balance column and the fourth indicating unexpended or over expended funds for budgeting item. This column is for memorandum purposes only, and will reflect the extent to which budget allocation has been utilized.

This record gives the overall picture of the Leadership Institute's Financial Standing.

In effect it summarizes transactions processed through all the records with accounting significance that the Council will maintain.

It should have page (folios) coded as indicated in the chart of accounts.

All transactions to be posted to the General Ledger should be through Journal Vouchers.

At the end of every month, the Senior Finance/Admin, Officer should draw up a trial balance from the general ledger to prove the accuracy of all postings done. The trial balance should be drawn up by the 13th of the month following to ensure that the records remain up to date.

4. **Investment**

The purpose of the accounting systems for investment is to enable the Leadership Institute to record, monitor and account for investment.

An investment register could be maintained in which all investments are recorded and this register should be in the Senior Finance/Admin. Officer's custody. He/she would be in a position to monitor, follow-up, and properly account for transactions relating to investments.

5. **Journals**

This should primarily be used for correction of errors and for posting transactions not involving the movement of funds e.g. depreciation provision.

7. **Receipt/Payment Procedures**
Receipt Cycle

All cash/cheque paid to the Leadership Institute should be received by the Accounts Clerk. A receipt should be prepared in triplicate with the original copy given to the person from whom the document was collected. The duplicate should be forwarded to the finance Officer for writing up the cash book and the third copy retained as book copy. The details on the receipt should include:-

- Date
- Name of payer
- Description – i.e. the purpose for which the amount was paid
- Amount in words and figures

All receipts issued by the cashier (Finance officer) should be recorded in a Memorandum record kept by him/her showing cash/cheque on hand. This record (possibly a register) should have two columns, one for cash and the other for cheque on each of the receipts and payments side. This should be maintained by the cashier (Finance Officer) and balanced at the close of work on Every Working Day. Balances derived should be verified by the Senior Finance/Admin. Officer by checking the physical cash and cheque against the balance reflected in the cash/cheque in hand book. Cheques and cash collected should be banked on the next working day. The paying-in-book, should be written up by the cashier (Finance Officer) checked by the Senior Finance/Admin. Officer. All cheques should be crossed and made payable to the Leadership Institute. The second copy of every receipt issued should be used by the Senior Finance/Admin. Officer to record the transactions serially in the receipt cash book. He/she should ensure that the amount is entered in the appropriate column (i.e. cash/cheque) and that the analysis is in agreement with the details on the receipt, for example, if an amount is received from the programme/project he/she should ensure that the amount is classified under programme/projects on the analysis columns. At the end of the month, all the columns should be added up.

Payment Cycle

All payments should be approved only by those authorized to do so, chairman, Treasurer or General Secretary. The limits for such approval, if found necessary, should be subject of a clearly laid down policy of the Council.

Payment vouchers should be serially pre-numbered and should as far as possible be supported by third party document, i.e. invoice and bills. They should give full details of the payment, also the account code of the account to be debited.

One set of payment vouchers should be used for both cash and bank payments but should be suitably distinguished on the narration.

All payments should be prepared in triplicate and distributed as follows:

- 1st copy of payee
- 2nd copy to the Finance Officer
- 3rd copy retained as book copy.

Regarding cheque payment, the payment voucher should be approved prior to cheque being written up. The cheque, payment voucher and where available the invoices or bills should be passed on to the signatories and it should be their responsibilities to ensure that the payments are valid.

The second copy of the payment voucher should be used to post the payments cash book, ensuring that the vouchers are recorded in strict sequential order.

At the end of every month, the payment cashbook should be added up.

8. Bank Reconciliation

The bank column in the cashbook should be balanced monthly and the balance compared with the balance shown in the bank statements for the month. In most cases the two balances will not agree as a result of one or more of the following:-

- (a) Cheques issued but not yet presented to the bank by the payee for payment
- (b) Bank charges not posted in the cash book
- (c) Cash/cheques paid into bank not yet credited in the bank.

A statement reconciling the two balances should be prepared by the Senior Finance/Admin. Officer at the end of every month and should be reviewed and approved by the Executive Assistant to the President who should indicate by signing the reconciliation statement.

9. Payroll

The payroll procedures offer guidance in the accounting for personnel costs. Recruitment and termination of staff should be worked out by the Board.

Details for the preparation of the payroll should be obtained from individual personal files. The file should contain the employee's letter of appointment, basic salary, allowances and also details of loans and advances, if any.

The payroll should be prepared by the Finance Officer and approved by the Executive Director before the payment voucher is authorized.

The Accounts Department is responsible for preparing payroll voucher for all employees. Vouchers shall be prepared in accordance with the salary structure of the Leadership Institute. It shall ensure that all statutory deductions are made accordingly.

The salaries control account will be cleared when the cheque payment voucher for all net salaries is prepared, entered in the cashbook, summarized and posted.

The Executive Director shall approve the Annual Increment for all vouchers based on recommendation of the sub-Committee on Finance and Personnel to the Board.

By the 15th of December each year, the Executive Director shall forward to the Finance Officer, a list of staff indicating their basic salary for the following year based on the increment award.

Copy of an employee's promotion letter signed by the Executive Director shall be forwarded to the Accounts Department.

The Finance Officer shall issue a schedule of pay days by the 10th January each year for the approval of the Executive Director. This shall be displayed and payment strictly observed.

The office of the Executive Director shall issue directives (Memo) for cessation/reduction in employee's salaries due to resignation, suspension, termination, etc. This forms the basis on action by the Accounts Department.

The Finance Officer shall ensure that cheques for Income Tax deduction are signed at the time of signing the salary cheques, and paid to the appropriate bodies by the 14th of the following month. He/she must also keep abreast with government publications on Income Tax and make appropriate adjustments.

He/she must also submit on time, PAYE records needed by the Income Tax Department/Government Authorities.

A copy of a new employee's appointment letter shall be forwarded to the Accounts Department by the National General Secretary.

A salary advice will be prepared and signed by the Senior Finance/Admin. Officer for preparing the payroll.

All employees shall be paid through the Association's bankers, by cheque. Payment voucher in support of the payroll shall be prepared with cheque for payment of salaries

10 Fixed Assets

A fixed assets register should be compiled by the Leadership Institute having carried out a separate task of identifying all fixed assets owned. All such assets should be given identification numbers. For ease, the following classifications could be adopted:-

- | | | | |
|-----|------------------------|---|--|
| (a) | Land and building | - | This should be of all Leadership Institute's land properties either occupied by the Leadership Institute or let out to tenant. |
| (b) | Motor vehicles | | |
| (c) | Furniture and fittings | - | Household and office fixtures should be included. |
| (d) | Plant and Equipment | - | The following conditions shall be used to determine what shall be considered as a capital expenditure. |
1. Expenditure in respect of items over N100,000
 2. Expanded useful life – 3 years.

The purpose of this register will be to show at any given time, the cost, location, identification number, date of purchase or receipt (in case of gifts) the depreciation for the year and accumulated depreciation to date and also dates sold-off or scrapped in the case of disposals.

At the end of every financial year, the depreciation/appreciation provision for every asset should be computed in accordance with rates to be

determined by the Leadership Institute. The total of the cost and accumulated depreciation/appreciation in the fixed asset register should agree with amounts shown on the balance sheet.

11. **Control Over Cheque Books**

Cheque books received from the bank should be entered in a cheque register kept by the Senior Finance/Admin.Officer. Initially the signatories to the bank account shall endorse the collection of new cheque books.

The register should contain the following information:-

- a. Date of receipts
- b. Cheque numbers
- c. Date of issue
- d. Name of official receiving book
- e. Signature

Cheque Register (Payments)

To ensure that signed cheques are released to authorised persons, a register shall be kept to indicate the following:

- a. Date of issue
- b. Cheque number
- c. Amount
- d. Name of payee
- e. Name of receiver
- f. Signature of receiver

12. **Petty Cash System**

The Accounts Department shall have a Petty Cash as approved by the Board. The fund is to pay for minor expenses such as taxi fares, postage, repairs etc

The fund shall be kept at the Accounts Office. Payment shall be made on petty cash vouchers duly approved by the Executive Director.

Petty Cash vouchers should be properly supported with receipts where applicable. Payment through the petty cash fund should not exceed amounts approved by the Board.

The petty cash fund shall be operated on impress system and should be reimbursed on submitting petty cash vouchers with a list indicating date, voucher numbers, particulars amount and total.

A petty cash book shall be kept to record all petty cash transactions and a summary prepared for each month. At the time of reimbursement a cash count should be done supported by a cash account certificate.

Reimbursement of petty cash expenses shall be approved by the Executive Director

13. Income (Revenue) Procedures

Receipt through Post

Remittance received through mail will be entered in a special register by the responsible officer opening the mail and delivered through delivery book.

All cheques and postal orders received will be stamped “ACCOUNT PAYEE ONLY” before banking.

Receipt through Bank

On receipt or the bank advice of a transfer to the Leadership Institute’s Bank Account, a receipt shall be issued and forwarded with a covering letter to the payer.

Receiving cash by the Finance Officer

Receipt should be issued by the Finance officer for all monies and cheques received.

Banking of Receipts

Cash and cheques received must be banked intact by the following working day.

Under no circumstance may takings be retained for cash expenditure.

14. Protection of cash/Cheques

All cash is locked in a safe when the office is closed and the keys held by the Senior Finance/Admin Officer.

15. Checking of Banking

The senior finance/admin. Officer is to check on a daily basis the cash receipts and the bank pay-in-slip to ensure that all monies received have been banked intact by the following day.

After checking, the finance Officer must sign and date the pay-in-slip.

16. Custody of Receipt Books

All receipt books shall be kept by the Finance Officer under lock and key.

All receipt books shall be registered in a register for receipt books and provide the following information:-

- a. Date of delivery
- b. Receipts numbers

- c. Date of issue
- d. Name of receiver
- e. Signature of receiver
- f. Signature of issuer
- g. Date of return of used books

17. Bank Accounts

The Leadership Institute on a resolution by the Board as recommended by the Executive Director shall open Bank Accounts at designated Banks. Changes in bank signatories should be communicated to the bank immediately.

18. Bank Position

The Finance Officer shall prepare and distribute weekly bank positions, every Monday (except if it falls on a public holiday when the following day shall apply) to the Executive Director.

19. Financial Reports

The Finance Officer shall prepare for the information of the Staffs, Departmental Heads and Board, quarterly financial reports on timely basis.

A quarterly projected cash flow shall be prepared 10 days before the quarter to assist management in its control and Management of cash.

The statement shall indicate all cash receipts for the quarter broken down in months and payments within the quarter.

Accounts for audit

The following time table shall be adhered to for the completion of the audited accounts.

- | | | | |
|------|------------------------------|---|--------------------------|
| i. | Draft accounts | - | 15 th January |
| ii. | Submission to auditors | - | 20 th January |
| iii. | Completion of audit | - | 7 th March |
| v. | Discussion Board of Trustees | - | 11 th March |

Project Accounts

The Accounts Department shall prepare financial reports for each project. Each project shall be self-accounting with the following books:

- i. Cash book analysis
- ii. General ledger

A monthly financial report shall be prepared, in line with the project account format.

Budgets Preparation

By September each year, the Executive Director shall present the budget for the following year to the Board. The Accounts Department shall prepare budgets for each department/section based on the budget proposal submitted by each department.

Time Table for budget preparation

Activity	Date
Submission of proposal by departments	30 th September
Draft Leadership Institute budget	30 th September
Finance Committee discussion	31 st October
Board discussion	30 th November

Format for presentation of the budget shall be developed by the Accountant. Officer in consultation with the Executive Director and Board

Review of Financial Statement

- i. There shall be a monthly review of expenses by the Executive Director and quarterly review by the Finance Officer.
- ii. All budget variations in the excess of 10% shall be explained.
- iii. All expenditure shall be based on approved budget. Under no circumstances shall a budget line item be over-paid. In such circumstance, the attention of the Executive Director shall be called and the circumstances explained in writing.

Year End Procedures

- h. All commitments outstanding should be accumulated and recorded before closure of the financial period.
- ii. All the account balance should be reviewed. (i.e. payable, receivable, advances).
- iii. Audited accounts.

The Executive Director must ensure that at the end of the financial year, the books of accounts are made ready for auditing. He/She should invite the auditors to audit the accounts. When the accounts are audited, they should be discussed with the Finance Officer and signed by him/her, the Executive Director, and the President, before they are presented to the Board.

Under no circumstances should the accounts of the Leadership Institute be delayed for more than one year. In such circumstances, the finance officer

and the Executive Director shall have to explain reasons for such a situation or the Executive Director disciplined for such a delay. Such delay in the presentation of audited accounts, budget and annual report, cause the Leadership Institute too dearly and must not go unpunished.

It is the responsibility of the Executive Director to ensure that these documents are ready in time for the conveyance of the Annual and Triennial Meetings of the Leadership Institute as stipulated in the constitution. Such dates should be adhered to in order to maintain consistency and proper accounting procedures.

It is also the responsibility of the President to ensure that General Meetings are held as stipulated in the constitution.

20. **Responsibilities of Officers**

Senior Finance /Admin Officer

- Supervision of accounts department
- Preparation of financial statements
- Preparation of bank reconciliation
- Preparation of Trial Balance
- Accounts and verifies cash holdings daily
- Reviews work done by Accounts Clerk
- Maintains cash receipts and payments book and general ledger
- Maintains key to safe
- Preparation of Leadership Institute Budget
- Ensure that postings are up-to-date
- Implementation of Accounting Systems Manual
- Approves Bank Reconciliation
- Reviews financial statements
- Implement budgetary control
- Overall management of Leadership Institute Finance.

Finance officer

- Performs the role of cashier
- Maintains cash on hand records
- Maintains fixed assets register
- Any ancillary duties given by the Finance Officer

21. **Hall Accounting**

1. Receptionist to maintain a register of lodgers with the following columns:-
 - a) Name of lodger
 - b) Nationality
 - c) Ordinarily residence address

- d) Days to use
 - e) Date occupied
 - f) Date vacated
 - g) Bill number
 - h) Receipt number
2. Receptionist prepares bills in advance weekly for hall rental
 3. Bills to be pre-numbered in book form and in duplicate.
 4. Receptionist issues bills to lodger in Original while duplicate remains in the book.
 5. Lodgers pay bills at the designated bank account of the institute, and bring the ledger to the cashier who will issue an official receipt and stamp, the bills "Paid". He returns the original copy of the bill to lodger with the original receipt.
 6. Lodger returns to the Receptionist and produces the receipt and stamped bill to Receptionist.
 7. Receptionist enters the receipt number against the entry in the register of lodgers and returns receipt and stamped bill to lodger.
 8. Receptionist ensures that bills are paid up to date failing which guests must check out except with the expressed permission of the Executive Director.

22. Conclusion

Whereas this Financial Management Policy/Manual may not provide for specific stipulations, it is designed that it will regulate the general framework on finance for certainty and smooth running of the office.

FUNDRAISING POLICY AND STRATEGIES

GENERAL STRATEGY.

The most important issue here will be to actively mobilize, organize and allocate our external and internal resources for the efficient use of these resources. To ensure that our partners and their resources find the right and most appropriate avenues within the Leadership Institute .We shall make it obligatory to provide avenues, which can demonstrate the value and the use of money. We shall also give concrete and achievable results for all investments received from our partners and subsequently account for each fund. We shall intend to embark on continuous fundraising venture with our traditional partners. However, we shall also expand and create new avenues from which we shall direct our financial base .Our strategy to explore alternative partners is for them to help us build on the present infrastructure.

TERMS OF REFERENCE FOR THE FUNDRAISHING

1. DEFINITION.

The Executive Director will mobilize financial resources in order to help Leadership Institute Meet its financial obligations.

2. GOAL

To increase the financial base of Leadership Institute and to further explores avenues to tap financial resources locally and externally.

3. PURPOSE

- To high mark fundraising ventures.
- To promote and market the programmes of the Leadership Institute.
- To identify institutional development areas with our present donors and to further identify new ones that can attract other interested donors.
- To embark on local fundraising business that could enable council support 50% of its annual budget.

The main target of the Leadership Institute within the next five years is to empower itself in a self-reliance manner in terms of Programme delivery. We intend to maintain a very good relationship with our partners; we also intend to diversify our financial base by fundraising from multiple donors and grant making bodies .We further hope to open up new Programme areas of intervention and intuitional development.

ACCOUNTABILITY

The Executive Director in Liaison with the President is responsible for identifying projects and donor agencies, source and manages funds and give reports (Narrative and Financial) to the Board and Donors where applicable.

Fundraising Events

1. Hall
2. Proposed Accommodations
3. Computer School
4. Internet Café
5. Trainings
6. Projects

