



The Foundation

2015.

PROFILE

I. General Information:

BYLAW:

Nomadic Pastoral and Relief Foundation (NoPReF)-These are the bylaw for Nomadic Pastoral and Relief Foundation (**NoPReF**) Ethiopian civil society organization under Ethiopian Statutes.

Nomadic Pastoral and Relief Foundation (NoPReF) was established by philanthropist Somali community members to impose the idea of running a self-supporting and participatory development process, where the needs and priorities of the pastoral community will be respected in order to enable the pastoral community to move out from the vicious circle of disaster, relief & rehabilitation and again to disasters.

Nomadic Pastoral and Relief Foundation (NoPReF) is a civil society organization, humanitarian, non-governmental, and indigenously organization registered legally at the General Prosecution and Justice Bureau-Somali regional state from 2015 as a not-for-profit making and non-political organization in Ethiopia with a licence certificate # **XXGC/31/07**. **NoPReF** works to develop or support to get access to safe and clean water, education, health, protected environment, improved agricultural technologies, and in the process food security and Livelihoods, and community-based development services, which are adding values to Pastoralist and Agro/pastoralist livelihoods through Relief, Recovery, and Development interventions.

ARTICLE I: NAME

Section 1.1: Name

The name of the Foundation shall be Nomadic Pastoral and Relief Foundation (**NoPReF**), hereafter referred to as “the Foundation”- Civil Society Organization.

ARTICLE II: OFFICES OF THE FOUNDATION

Section 2.1: Principal Office

The principal office of the Foundation shall be at Jijiga, Somali region state of Ethiopia.

Section 2.2: Registered Office and Registered Agent

The Foundation shall have and continuously maintain a registered office at Jijiga, Somali region state of Ethiopia and a registered agent who shall be the Board Chairman of the Foundation.

Section 2.3: Ownership

The Foundation is considered as a community-based organization and shall not belong to any particular individual. The affairs and management of the Organization shall be entrusted with a Board of Directors and Executive Committee whose nominations and responsibilities are

detailed in Articles VII and VIII of these Bylaws.

ARTILCE III: AIMS AND PURPOSES

This organization is founded for Relief, Recovery, and Development, Civil Society Organization/charitable and humanitarian purposes within the meaning of Civil Society Organization of the General Prosecution and Justice Bureau-Somali regional state of Ethiopia.

The Foundation shall:

Provide support for the needy people in Somali National Regional State and Ethiopia at a large; Nomadic Pastoral and Relief Foundation (NoPReF) was established in 2014 by a group of Somali people with the aim of providing support for the needy people in Somali National Regional State. It is well known that natural and man-made calamities frequently affect the Somali region. Due to this the people of the region has suffered a lot. The existing humanitarian and government organizations could not solve the problems may be due to the vast area of the region and low number of humanitarian agencies. Therefore, Nomadic Pastoral and Relief Foundation (NoPReF) was established to contribute towards the efforts made in addressing the above issues.

ARTICLE IV:

Vision, Mission and Values

NoPReF's vision

NoPReF is dedicated to enhance the livelihood of the deprived and marginalized pastoralists and agro-pastoralists via development intrusion and advocacy in Somali regional state.

NoPReF's mission

To improve socio-economic situation of pastoralists and agro-pastoralists through development intervention focusing on Food security & Livelihoods, Natural resource development and Environment protection, Gender equity, sustainability and endeavor that the poor and marginalized people of the region shall be provided with support to get access to safe and clean water (WaSH), Education, Health & Nutrition, Women Empowerment protected environment, improved agricultural technologies, and in the process food security and Livelihoods can be attained and poverty can be reduced.

NoPReF's Values

- We acclaim **Participation** of constituents at all levels.
- We appreciate **Toil, Tolerance and Teamwork**
- We work to provide **Quality** services in terms of cost effectiveness and efficiency
- We are **committed** to pastoral and agro-pastoral issues.
- We regard our constituents **Indigenous knowledge**
- We revere **Equity** of sex and ethnicity.
- We venerate **Transparency and accountability**

ARTICLE V: MEMBERSHIP

Section 5.1: Membership

Any person with similar aims and objectives, who consents to being a member, becomes a general member of the Organization by participating in the Organization's activities, without publicly declaring any membership intention. No application for membership is made and no membership dues are obligatory for the general members.

Section 5.2 Rights

- The general members shall have the following rights:
Right to vote in the election for the Board of Board of Directors
- Right to inspect the books and records of the Organization for any purpose at a reasonable time and without removing them from the premises of the Organization
- Rights to observe the meetings of the Board of Directors, except for executive sessions without participating in the meeting unless invited to do so by the Chairman.

ARTICLE VI: MEETINGS

Section 6.1: Presiding Officer

The chairman of the Board of Directors shall preside over all regular and special meetings and, in the chairman's absence; the Vice Chairman shall serve in this capacity.

Section 6.2: Quorum: Board meetings and General Assembly meetings

There are shall be two kinds of meetings: General Assembly meeting attended by general members and Board of Directors meeting attended by the board members only. For General Assembly meetings regularly scheduled or special, except for the purpose of amending the bylaws, presence of 7 or more active members of the Organization shall constitute a quorum. If quorum requirement is not met, the chairman of Board of Directors shall declare the meeting adjourned.

Section 6.3: Elections

The Board of Directors shall appoint a member as "Election Supervisor", to conduct the elections for openings on Board of Directors. The supervisor must not be a candidate for election.

A simple majority vote of the General Assembly shall be required for the adoption of a motion to close the nominations.

The general assembly shall elect members Board of Directors to fill any and all vacancies on

both boards at the regular or special meetings.

ARTICLE VII: THE BOARD OF DIRECTORS

Section 7.1: Composition

The Board of Directors shall consist of five (5) members. At least three (3) of these members shall be elected from active members of the Organization.

Section 7.2: Eligibility

- Must be ardent and active supporter of the organization
- Attain twenty five years of age.
- Verify current membership in “good standing”.
- Served as a member of a standing or special committee or as a community organizer in any other organization.
- Has never been removed from any elected office of an Organization.

Section 7.3: Duties and Responsibilities

Provide direction and vision for the Organization.

Provide leadership to the members of the Organization and promote unity and cooperation among them.

Implement the Bylaws of the Organization.

Meet the budgeted financial responsibilities of the Organization by promoting membership and fundraising campaigns.

Employ any staff as needed.

Exercise all additional authority consistent with regulations herein and in accordance to the Bylaws.

Section 7.4: Officers and Directors

The elected board members shall elect from among themselves the following officers of the

Board of Directors:

Chairman

Vice Chairman

Secretary

Treasurer

The Board of Directors shall hire and replace at any time an Executive Committee led by Executive Director to manage and run all operational functions of the organization. The size, positions and duties of the Executive committee shall be determined by the board.

The specific duties and responsibilities of each member of the board are those described in Article VIII.

Section 7.5: Meetings and Quorum

The Board of Directors shall meet once every three months unless the Chairman postpones the meeting at the request of a simple majority of the Board of Directors.

A quorum shall be at least 50% of the members.

A guest speaker may be invited by the Chairman to attend the meeting and participate in the Board's proceedings.

The Secretary shall distribute in writing, by mail or e-mail, the agenda of the meeting to the board membership no less than 3 days prior to any meeting of the Board of Directors.

Section 7.6: Resignation

A Board member wishing to no longer serve in this capacity shall tender a written resignation to the Chairman. The resignation shall become effective upon acceptance by the Chairman.

Section 7.7: Termination

Membership of the Board of Directors shall be terminated if a member is found to be violation of the eligibility requirement outlined in Article VII Section 7.2.

Membership of the Board of Directors shall be terminated if a member has three consecutive unexcused absences from regular and special meetings.

A board member may be removed if found in violation of the organization's basic principles, or is unable to execute his/her duties, or acts against the interest of the organization through a vote supported by three quarter of the other board members.

Section 7.8: Vacancies

A vacancy on the Board of Directors shall be filled by a special meeting of the active members of the Organization. Nominations shall be made by the Board of Directors within ten (10) days from the date of the vacancy, and the meeting of the General Assembly shall take place within twenty one (21) days from the date of the vacancy. Nomination and election process shall follow Article VII, Section 7.2 and Article VI, Section 6.10.

ARTICLES VIII: SPECIFIC DUTIES OF BOARD OF DIRECTORS

Section 8.1 Duties of Board Chairman

The Chairman shall be responsible to the Board of Directors and the membership for the following:

- - Call and preside over meetings of the board of directors.
 - Co-sign with the Treasurer all deposits and withdrawals to and from accounts of the Organization.
 - Form ad hoc committees from within and outside of the Board with the approval of the Board of Directors.
 - Execute contracts and all documents on behalf of the Organization on the advice of the Board of Directors.
 - Supervise and monitor all functions of the Executive Officers.

Section 8.2: Duties of the Vice Chairman

the Vice chairman shall report to the Board chairman and responsible for the following:

- Act as a liaison between the Executive Committee and the ad hoc committees.
- Temporarily assume the functions of the chairman when requested by the chairman due to absence or illness.
- Permanently assume the functions of the chairman for the remainder of the term if the chairman ceases to hold office.

Section 8.3: Duties of the Secretary

The Secretary shall report to the Chairman and responsible for the following:

- Keep a full and complete record of the proceedings of the meetings of the board and General Assembly.
- In case of absence or sickness, the chairman shall assign another board member to assume the duties of the Secretary.
- Present the minutes of the previous meeting for approval at the beginning of each board meeting.
- Maintain, prepare and circulate the minutes of the meetings of the board within seven days following such meeting.
- Prepare and distribute the agenda for the board meetings.
- Certify signatures of new officers to the financial institutions.

Section 8.4: Duties of Treasurer

The Treasurer shall report to the Chairman and be responsible to Board of Directors for the following:

- Maintaining the records of all financial transactions of the Organization in a manner complying and satisfying applicable regulations of the State of Minnesota, in accordance with Article X and Article XI of Bylaws.
- Present to the Board of Directors a monthly report on the financial status of the Organization including all financial transactions.
- Submit quarterly financial reports for review to the Board of Directors.
- Collect and deposit all funds received on behalf of the Organization and issue receipt thereof. Provide donors with receipts for donations. Open and total all collections from donation boxes of the Organization in the presence of another member of the Executive Committee.
- Co-sign with the Chairman all deposits and withdrawals from bank accounts of the Organization.
- Preparing the annual budget of the Organization for the next fiscal year and presenting the annual budget to the board of directors for approval.
- Make the annual budget available to the members.
- Perform or cause to perform audit of all financial accounts operated by the Organization. After such audit, certify the accuracy of the accounts to the Executive Committee and Board of Directors.

- Present to the General Assembly an annual report on the financial status of the Organization including all donations, disbursements, and expenses.
- Presiding over the board meetings when the Chairman and vice chairman are absent.

ARTICLE IX: INDEMNIFICATION

Section 9.1: Indemnification of Officers

Any member of the Board of Directors and any officer of the Organization, as a condition of accepting said officer, shall be indemnified by Organization against expenses actually and necessarily occurred by him or her in connection with the defense of any action, suit, or proceedings in which he or she is made party by reason of having been or being a member of the Board of Directors or an officer of the Organization, except for breach of the duty of loyalty to the organization, for acts or omissions not in good faith or which involve intentional misconduct or knowing violation of the law, or for a transaction from which the person derives an improper personal benefit. Such right of indemnification is not to be deemed exclusive of any right to which he or she may be entitled under the laws of the State of North Dakota, these Bylaws, agreements, vote of members, otherwise.

Section 9.2: Exemption of Property

The private property of the members, members of the Board of Directors and any officer of the Organization shall not be liable for corporate debts to any extent whatsoever. This section of these Bylaws shall not be amended except by the unanimous vote of the members and the two Boards.

Section 9.3: Liability

Members of the Organization, members of the Board of Directors, and any officer of the Organization shall not be liable for any injury or accident that occurs on the property of the Organization. This section of these Bylaws shall not be amended except by the unanimous vote of the members and the Board of Directors.

ARTICLE X: FINANCE

Section 10.1: Contracts

By a three fourths (3/4) vote, the Board of Directors may authorize any officer or officers, agent or agents of the Organization, to enter into any contract or execute and deliver any instrument in the name of and on behalf of the Organization, and such authority may be general or confined to specific instances.

Section 10.2: Special Funds

Special funds may be formed and all funds collected for a specific purpose shall only be used for the designated purpose, unless the Board of Directors decides by a two-third (2/3) majority to allocate it for a different purpose.

The Board of Directors may establish special funds for specific needs of the Organization, in accordance with Article III, to which members may contribute.

Section 10.3: Spending limits

The Executive Director shall not authorize expenditure in excess of \$3,000 without approval of the Board. The maximum spending limit that can be authorized by the board of directors for each project is \$20,000. The approval of the General Assembly is required for projects with budget exceeding this spending limit.

Section 10.4: Deposits

All funds of the Organization shall be deposited at regular interval in such bank or other depositories the Board of Directors may select. The Finance Officer shall open donation boxes at the Organization. The contents shall be totaled, recorded in a ledger reserved for this purpose, deposit slip prepared and initialed by the Finance Officer and funds deposited in a timely manner. The Finance Officer shall ensure segregation of special funds. The Finance Officer shall issue receipts to donors.

Section 10.5: Gifts

The Board of Directors or any Executive committee member may accept on behalf of the Organization any contribution, gift, bequest, or device consistent with the purposes of the Organization as outlined in Article III. Documentation verifying the receipt of such gift shall be mailed to the donor in a timely manner.

Section 10.7: Loans

No loans shall be made by the Organization. Any member of the Board of Directors or Executive Committee who assents to or participates in the making of any such loan shall be liable to the Organization of the amount of such loan until repayment thereof.

ARTICLE XI: ACCOUNTING BOOKS AND RECORDS

Section 11.1: Books and Records Maintained

The Organization shall keep correct and complete books and records of accounts and shall also keep minutes of the proceedings of the meetings of the General Assembly, the Board of Directors, and the committees. It shall also keep at the registered or principle office a record

giving the telephone numbers, and addresses of the members entitled to vote. The financial statements shall be maintained on accrual or cash basis on a calendar year basis.

Section 11.2: Inspection

All books and records of the Organization, except for the confidential membership directory, may be inspected by any member, who is 18 years of age or older, for any proper purpose at any reasonable time, without removing them from premises of the Organization, and in the presence of a member of the Board of Directors.

Section 11.3: Audit

The Board of Directors shall have the books and records of the accounts of the Organization reviewed internally every year. The Board of Directors shall appoint two members to internally review the Organization finances. The Board of Directors shall have the discretion to ask for an external audit through an auditing firm.

ARTICLE XII: AMENDMENTS

Section 12.1: Procedure

A proposal for amendment(s) shall be signed by one tenth of the membership or one half of the Board of Directors and submitted to the chairman who shall convey the proposal to the members and call a meeting of the general assembly within 60 days of the receipt of the proposed amendment(s).

An affirmative vote of three fourths (3/4) of the members present shall be necessary for the adoption of each amendment.

The Chairman of the Board of Directors shall have the authority to reject forwarding a proposed amendment to the general assembly, only on the grounds if it is conflicting with the basic principles of this organization and the Federal State Laws of Ethiopia.

ARTICLE XI1: ENFORCEMENT OF BYLAWS

Section 13.1: Effective Date of the Bylaws

The bylaws shall be in effect following approved by the General Assembly of the Organization, and shall be enforced thereafter.

These bylaws were approved by the Board of Directors of **Nomadic Pastoral and Relief Foundation (NoPREF)** on May, 2014.

Executive summary:

Nomadic Pastoral and Relief Foundation (NoPREF) is a Civil Society Organization, indigenous NGO founded for Somali regional state on development and emergency relief oriented activities. The organization has finalized it five years strategic plan-2016 – 2020.

The mission of the organization is set up as *“To improve socio-economic situation of pastoralists and agro-pastoralists through development intervention focusing on Natural resource development and protection, Environment, gender equity and sustainability and endeavor that the poor and marginalized people of the region shall be provided with support to get access to safe and clean water, education, health, protected environment, improved agricultural technologies, and in the process food security can be attained and poverty can be reduced.”*

Context

The Natural and manmade calamities affected the Somali region frequently resulting in depleted household asset among the community, deteriorating the affable environment. The regions inhabitants are pastoral communities and their livelihood is dependent on the natural environment any alterations on the environment forces the inhabitants to migrate to other areas especially around towns and aid spots increasing the number of Internally Displaced People (IDPs).

The Government of Ethiopia together with international and local humanitarian agencies has been providing continuous relief aid to the region’s populace, which have saved lives and prohibited disaster and calamities. Even though the relief aid does continue and save lives of the people and prevents disasters in the region, it is impossible to continue providing relief and support to sustain the livelihood of the pastoral society. The process of support provision and its goal have to be changed from temporary lifesaving emergency relief aid to investing in a properly planned development support programs, which allows a high level community participation and decision making for their own development.

Nomadic Pastoral and Relief Foundation (NoPReF) was established by philanthropist Somali community members to impose the idea of running a self-supporting and participatory development process, where the needs and priorities of the pastoral community will be respected in order to enable the pastoral community to move out from the vicious circle of disaster, relief & rehabilitation and again to disasters.

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NoPReF’s unique technical expertise in a plurality of approaches; including behaviour change communication, community mobilization, research and development, enables it to design programs that are innovative, relevant and efficient.

NoPREf planned multi-sectoral activities in collaboration with international NGO's, UN agencies, government and other humanitarian partners

NoPREf'S ORGANISATIONAL IDENTITY

Vision, Mission and Values

NoPREf's vision

NoPREf is dedicated to enhance the livelihood of the deprived and marginalized pastoralists and agro-pastoralists via development intrusion and advocacy in Somali regional state.

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1. Strategic Objectives

NoPREf will work out to develop a five year strategic plan before the end of 2016 after it learns and gains experience from practical exercises with small projects and funding. Temporarily NoPREf has derived five strategic objectives form its mission statement.

- To improve the life of the target communities through improving existing water sources & developing new sources to improve access to adequate and potable water for human & livestock consumption in Shebelle, Siti, Afder, Dolo, Korahey, Nogob, Fafan and Liban Zones of Ethiopian Somali Region State.

- To provide access to basic preventive health care services through providing preventive education and establishing health institutions for curative measures Shebelle, Siti, Afder, Dolo, Korahey, Nogob, Fafan and Liban Zones of Ethiopian Somali Region State..
- To promote and support pastoral and agro pastoral communities to use natural resources efficiently and effectively in areas of livestock and agricultural production in Shebelle, Siti, Afder, Dolo, Korahey, Nogob, Fafan and Liban Zones of Ethiopian Somali Region State.
- To increase agriculture/livestock production in Shebelle, Afder and Liban Zones in Ethiopian Somali Region State.
- To promote alternative basic education (ABE) and formal school support initiatives, with the intention to enhance educational access for out of school children and illiterate adult in Shebelle, Siti, Afder, Dolo, Korahey, Nogob, Fafan and Liban Zones of Ethiopian Somali Region State.
- To engage in relief and emergency situations, focusing on refugees and locally displaced communities in Somali region state.
- To create job opportunities, for rural and urban communities in Shebelle, Siti, Afder, Dolo, Korahey, Nogob, Fafan and Liban Zones of Ethiopian Somali Region State.

2. Operational Areas of NoPReF

NoPReF is mainly focused in the Somali Region where it works in collaboration with the Regional Government, international agencies and local organizations. **NoPReF** believes that the communities can create sustainable solution for the problems that they encounter. **NoPReF**'s Main Coordination Office is situated in Jijiga, while projects are implemented for communities in selected urban and rural in the woredas (districts) of Shebelle, Siti, Afder, Dolo, Korahey, Nogob, Fafan and Liban Zones of Ethiopian Somali Region State.

Major Programme Activities

1. Environmental protection/rehabilitation

- 1.1- Soil and water conservation (bunds, terraces, check dams etc.)
- 1.2- Reforest ration
- 1.3- Introducing alternative appropriate technologies such as, biogas, solar and wind energy, to reduce charcoal and fire wood uses.
- 1.4- Improving garbage collection system

2. Agriculture/livestock development to improve community livelihood

- 2.1 Improving agriculture techniques (introducing new varieties of seeds, intercropping, crop diversification, crop rotation, seed banking, etc.)
- 2.2 Improving post-harvest (proper harvest, transportation, marketing, grading, Packaging and storage)
- 2.3 Improving milk production by enhancing animal feeding and upgrading the Productivity of milk animals.
- 2.1 Training the community on poultry keeping and beekeeping and distributing hives and the other essential equipment's
- 2.2 Improving fodder production by distributing new varieties of seeds and illustrating the community on the cutting, storing and prober using of the fodder, by collaborating with Somali pastoral and agro-pastoral research institute.

3. Water and Sanitation

3.1 Promoting potable water for the communities

3.2 Constructing new hand dug wells, rehabilitation of Existing hand dug shallow wells, and Construction of New Birkas (Water reservoirs etc.)

3.3 Promoting sanitary standard through construction of sanitary facilities

3.4 Hygiene and Sanitation Promotion through CLTS trainings

Thus the objective of the component (WASHP) – which is specific to the overall health programming in Somali region state, is to provide a steady of clean water for drinking, food preparation, sanitation, provision of water chemicals to kill germs in the water for both animals and humans purposes to the local community in needy areas of Somali region. The activities of the project also contain control of vector – borne disease and environmental hygiene through the provision of pit latrines and communal refuse pits.

4. Capacity building /informal education

4.1 Training farmers and pastoralists

4.2 Promoting adult learning through appropriate adult literacy and community empowerment

4.3 Engage in formal school capacity building support, with practical attention on enhancing the educational participation if pastorals’ children.

4.4 Supporting and mobilizing the community for building schools in the rural areas.

4.5 Supporting Women’s, Girl’s and marginalized groups

5. Community-based health and hygiene initiatives

5.1 Promoting community-based access, to improve for building schools in the rural areas.

5.2 Promoting awareness raising and health education, focusing on, hygiene and sanitation and HIV/AIDS issues.

5.3 HIV/AIDS Prevention

5.4 Revitalization of Harmful Traditional Practices (HTP), Family Planning and Female Genital Mutilation

5.5 Promoting and planning productive health.

6. Relief and emergency interventions

6.1 Undertaking action research focusing on life of refugees and internally displaced people (IDP)

6.2 Undertaking supply of basic necessities and essential materials, during emergencies and life threatening situations

6.3 Engage in rehabilitation and self-support program that focus on transforming the life of refugees in internally displaced people

7. Supporting/helping disabled people

7.1 Teaching them suitable practical ability and creating job opportunity for them.

7.2 Giving encouragement and psychological support

NoPREF’s Stakeholders

The major stakeholders of **NoPREF** include pastoralist and agro-pastoralist communities living in the Ethiopian Somali Region State, governmental and non-governmental organizations operating in the Somali Region, Donors and NoPREF’s staff and board members.

Beneficiaries

The pastoralists and agro-pastoralists living in the Ethiopian Somali Region State are mainly the direct beneficiaries of the project executed by NoPReF. Community living in the surrounding areas of the targeted areas will be indirect beneficiaries of the outcome of the projects.

The major needs of these beneficiaries are getting better social and economic services such as potable and adequate water, Food security and livelihoods support, adequate health services, education, etc. **NoPReF** addresses the above needs through project intervention focusing on water, Food security and livelihoods, health, education, and environmental.

The beneficiaries of the outcome of the projects will be pastoralists and Agro- pastoralists living in the Ethiopian Somali Region State. Beyond the strategic areas of the five-year plan, currently **NoPReF** has been founded to intervene in Somali region state of Ethiopia in addressing both the emergency and developmental needs of the community, which were affected by the chronic drought and flood.

Government Organizations

The governmental organizations that the Foundation will collaborate with **NoPReF**'s development activities include the Regional Disaster Prevention and Preparedness Bureau, Water Resources Development Bureau, Education Bureau, Health Bureau, Agricultural Development Bureau, Women's affairs office, Regional Administration, Zonal Administration, District and Village level Administrations. **NoPReF** has developed a healthy relationship with all the above offices and has developed partnership with few of them.

Non Governmental Organizations

Non-governmental organizations that the Foundation will collaborate with **NoPReF** include the local and international NGOs, UN agencies and Donors. The major areas of collaboration with the local/international NGOs, UN agencies and Donors are information exchange, experience sharing, and technical support and execution resources. The NGOs, UN agencies and Donors have a chance for exchanging information on monthly and quarterly meetings organized by the government bodies and humanitarian coordination bodies. **NoPReF** also plays significant role information sharing with other stakeholders in the operating ground.

Donors / Partners

The major partners of **NoPReF** include members of the foundation, Somali Diasporas and NSAC.

NoPReF will engage in the future to seek support Grants, Funds and Partnership for its projects will incorporate all international donors including African Muslim Agency, African Relief Agency, International Islamic Charity Organization, Help Age International UK, Muslim Aid UK, Muslim Aid International Germany, Human Relief Foundation UK, Italian Embassy in Ethiopia, CCM, World Assembly of Muslim Youth (*Saudi Arabia*), Dutch Interchurch Aid (*DIA*), ACT-Nether Land, Human Appeal International, Islamic Development Bank (*IDB*), Muslim Hands, EU, USAID, Comic Relief, SC International, IDRB, UNICEF, UNFAO, UNOCHA, UNDP, US Embassy, OXFAM-Canada, IRC and many others.

Strategic Project Areas (geographical)

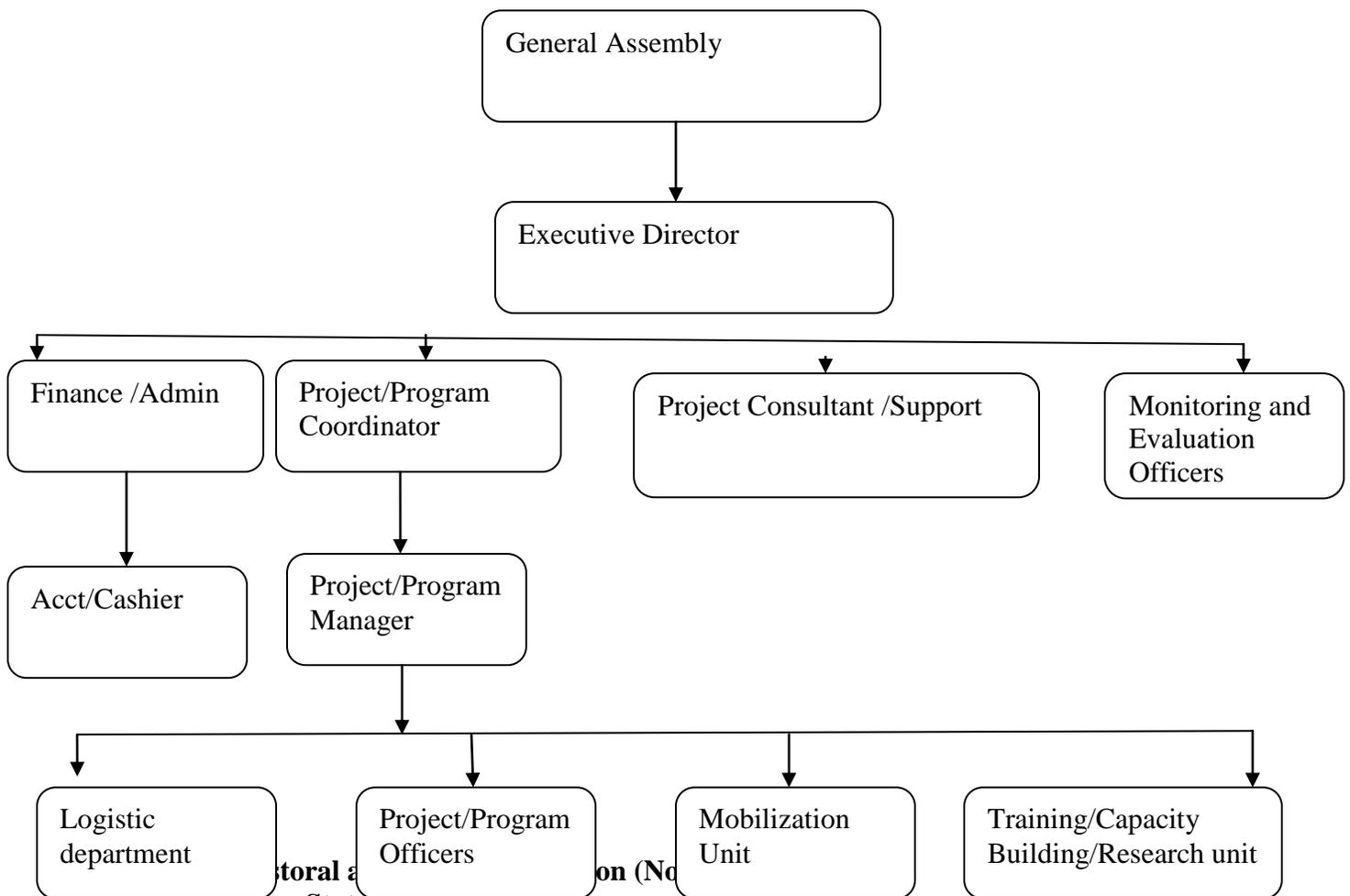
NoPreF has assessed the potential areas in the region for its intervention for the coming five years (2016-2020). NoPreF will operate in the nine zones of Somali National Regional State (Shebelle, Siti, Afder, Dolo, Korahey, Nogob, Fafan and Liban Zones of Ethiopian Somali Region State).

These areas consist of clients with Pastoral and agro-pastoral livelihoods and according to the needs for both Emergency and Development projects will be launched.

NoPreF will share its five years strategic plan and prioritized needs as identified in the five years strategic plan (2016-2020).

The five years strategic plan will be addressed as priority problems of its clients by itself and tries to address the least prioritized needs in partnership with other international NGOs, Donors and GO

Organizational Chart



VII. Organizational capacity:

a) Technical Competence:

NoPReF has program strong team those have different educational background and expertise needed in each humanitarian fields. In the field of operation our programs are leaded by qualified Project Coordinators, who designs and coordinates over all field activities with the support of assistance field coordinator, field officers and field agents. He prepares checklists and questionnaires needed to collect information needed from the field and instructs his team how thing done step-by-step. Programs coordinator also prepares training workshop for community needs assessments, like participatory rural appraisals PRA and PET aimed to equip **NoPReF** program staff the most appropriate and convenient way to identifying the most pressing needs of the community and existing gaps for helping our community. Below are our principles related to the assessment?

Principles

Community-Based Participatory Approach

An important principle for social rehabilitation activities is to involve the target group in the provision of assistance by identifying and mobilizing the existing resources in a community and allow the community to share the responsibility of caring for itself and its vulnerable members. Thereby social rehabilitation activities aim at enhancing and strengthening existing and positive coping mechanisms in the community thus minimizing the dependency and encouraging self-reliance.

Social rehabilitation activities are best implemented applying a community-based participatory approach. This implies ensuring community participation, both in planning, implementation, monitoring and evaluation.

Assessment

Before implementing any activities, **NoPReF**'s soul it is important to carry out a careful initial assessment to determine the most pressing social problems in the community. The assessment should cover the whole community with particular attention to identifying groups with special needs and to identify gaps in the general assistance program. The assessment should serve to identify the vulnerabilities and needs of the target group as well as the capacities and local resources. It is essential that such assessment be undertaken with the active involvement and participation of the target group.

Build Existing Social Structures

NoPReF's important principle in social rehabilitation activities is also to support, revive and strengthen existing social structures and capacities of the target community. This implies among other things that one should avoid establishing parallel structures and organizations, when such structures already exist and what is needed is strengthening or revival of these.

This being said, it is, however, also important to consider possible inherent inequity or even conflict inflicting elements in the existing social and organizational structures of a target community.

Project design/Implementation: Technical expertise available and types of project implemented.

NoPReF's projects and programs sought at improving the quality of life of beneficiary communities in physical or qualitative terms. This we can reach that **NoPReF** has strong team capable projects designing and implementations considering in project designing and implementation throughout all the different stages of the project cycle management scenery from identification, designing, planning and analysis over implementation to monitoring, evaluation and reporting.

NoPReF characterizes for project designing on the first understanding the underlying principle for addressing socio-economic and gender issues in project in project designing and management in order to achieve sustainable development. **NoPReF**'s Projects should identify and understand the different roles and entitlements between women and men in target communities, and the special challenges for **NoPReF** by disadvantaged groups. For example, if there are imbalances between those who do the work and those who control the benefits, such initiatives will prove unsustainable in the long run.

Scope

Identification

1. Identification: generation of the initial project idea and preliminary design
 2. Preparation: detailed design of the project addressing technical and operational aspects
 3. Appraisal: analysis of the project from technical, financial, economic, gender, social, institutional and environmental perspectives
 4. Proposal preparation, approval and financing: writing the project proposal, securing approval for implementation and arranging sources of finance
 5. Implementation and monitoring: implementation of project activities, with on-going checks on progress and feedback
 6. Evaluation: periodic review of project with feedback for next project cycle.
- Identification

Targeting

Scope

1. Who are the stakeholders?
2. What do they have at stake?
3. Are there gender-linked differences among and between stakeholder groups?
4. What are they willing to invest in change?
5. What benefits are they likely to realize?

3.2 Situational Analysis

This is aimed to provide a detailed review of the context in which stakeholders operate and we conduct at two levels:

1. The development context aimed to know an overview of how a community operates, in terms of resource base, social and institutional structures, and changes over time
2. Livelihoods analysis aimed to know a more detailed examination of how members of the community make their living, with regard to their use of resources, use of time, and generation of benefits.

Implementation

On the onset of project approval and subsequent signing sub-project agreement by **NoPREF** will invite affected community, IDP leaders, women groups, IDP women groups, host communities, groups in risk and local authorities to take part in developing criteria for selection of the beneficiaries, announce criteria and display them in public place, invite IDP leaders, IDP women groups and host communities and committees to participate in selecting beneficiaries, announce beneficiaries and post list in public place, announce complaints and response mechanism and forum for beneficiaries to raise` complaints. During or on the stage of implementation **NoPREF** will form Project Implementation Committee (PIC) the committee comprising village committee “direct beneficiaries”, IDP community elders, IDP women groups, local authorities and program staff. During those processes **NoPREF** will give beneficiaries date, time and place of distribution and ratio entitlements, delivering project equipment and material and will announce entitlements in advance where safety allows subsequent paralleled with the distribution arrangement activities of the projects. Monitoring

and evaluation **NoPReF** with village committees and women groups will take part in monitoring process and will share findings with village committees and elders, women groups incase needed funding agency will be included and this process will be tripartite cooperation “Funding agency, **NoPReF** and Project Implementation Committees composing of women, elders and IDP Community leaders”.

Monitoring/Evaluation: Technical expertise available and monitoring/evaluation system for the projects implemented.

- Ensure proper storage, stock management and distribution procedures, including checks and balances, with proper documentation of all movements.
- Confirm that national regulation on distribution, storage and control systems are observed. This is especially relevant concerning food, pharmaceuticals, petrol, chemicals and other items with special requirements for storage and handling.
- Ensure in cooperation with the relevant project sectors that comprehensive distribution and post-distribution monitoring are in place, this to ensure that misappropriation of relief items is not taking place, all legible beneficiaries receive the stipulated items, and most importantly to prevent and ascertain that no exploitation (sexual and other) of beneficiaries is taking place.
- Ensure that you receive feed-back from partners and colleagues on the performance of the logistics and transport unit, and put corrective measures in place as needed.
- Consultants have been engaged to support the field staff in monitoring, evaluation and reporting.

Fundraising

Definition of terms

Fundraising: A way or process of collecting money for the **NoPReF**.

Tradition: A belief or culture that certain people have.

Guideline: Rules or instruction that are given by an official **NoPReF** telling them how to do something.

Scope

This procedure applies annually, the time when the **NoPReF** is to execute its fund-raising programs.

Responsibility

The fundraising sub-committee shall be responsible for conducting an annual fundraising program for the **NoPReF**.

The fundraising sub-committee shall be responsible for setting the date of activities every year.

The sub-committee shall be responsible for reporting to the board-chair about their achievements and accomplishments every year.

Policy

NoPReF recognizes the necessity of community participation in the investment of projects and promoting the **NoPReF** sustainability through the help of the community. In this respect, it is the policy of **NoPReF** to involve community fundraising.

Procedures:

The **NoPReF**'s board shall set up a sub-committee assigned to the fundraising activity every year.

The sub-committee shall convene a meeting. In that meeting the sub-committee shall identify the project to be invested, prepare the list of prospective donors, identify the responsibilities of the fundraisers.

The fundraising sub-committee shall decide how the mails shall be sent. The prospective donors shall receive the mails from the committee. In this case, the committee shall identify how the mails shall be sent. They shall consider sending mails through posts, electronic mails or through telephones.

For traditional fundraising, the sub-committee shall conduct community awareness to stimulate community feelings and alerts their attention towards a participatory fundraising help. The awareness shall be conducted through dramas, songs, poems etc.

The fundraising sub-committee shall write a proposal of what sort of project shall be invested through the fund-raising. The proposal shall indicate the name of the project, implementing constituency, legal holders of the project, location of the project, background information of the project, problem and project identification, project design, project implementation, monitoring, evaluation and reporting.

After the fundraising, the sub-committee shall send letters of thanks to key participators of the activity. The letters of thanks shall be sent through any means of communication available: through telephone, hand delivery postal or electronic mail.

The sub-committee shall provide a report about the fundraising and disseminate it to the key participators and the entire community.

References:

Sustainability manuals of the **NoPReF**

Governance manual
Management practice manual
Management & **NoPReF**

Circulation of list:

1. The **NoPReF** Board. 2. The executive team (Management). 3. Senior departmental staff.

Records generated:

1. **Reports** 2. Invitation cards 3. Publication 4. M&E reports

Responsibility: 1. The Board 2, the executive team, 3 senior departmental staff

Mobilization:

The experience over the years had shown that community sensitization and mobilization activities have been instrumental in promoting the community ownership concept. At onset of the project, **NoPReF** carries out community mobilization workshops on the promotion of community participation, contribution and ownership. Communities in new target villages/IDP settlements will be encouraged to establish their own project implementation committees and environment clap both committees will compose representative form local communities and from IDP sensitizing gender that will act as a focal point and be responsible to plan, implement and monitor project activities.. The project staff will advocate with village elders for the inclusion of women when setting up new committees.

NoPReF has strong mobilization capacity due to its local ownership, acceptability and credibility at community level.

b) Financial:

Once the budget is approved, it is up to the appropriate unit officers to implement the budget plan. Monthly variance reports (or at a minimum, every quarter) will be prepared and submitted to the board of directors by the treasurer. Explanations of budget variances shall accompany the analysis.

6. **References:**

The previous budgets, project documents and strategic planning

7. **Circulation list**

Board of Directors, Executive

8. Records Generated

1. Purpose:

To establish transparency and accountability cash management process to avoid frauds and thefts in the **NoPReF**.

2. Definition of Terms

- a. **Segregation of duties:** To separate the duties and responsibilities among the employees working together.
- b. **Cash Receipt:** The cash received by the **NoPReF** either service rendered, donated by other agencies/personals. The Cash Receipt Voucher is attached in the annex for recording the description of the amount received, and the payee

Cash Disbursement: The outflow cash pays by the **NoPReF** for either service rendered by other people or purchase of goods. Cash Disbursement Voucher is used for the payment of cash, which describes the reasons of the payment, payee and recipient.

Facilitators: A businessmen who provides cash to the **NoPReF**, and reimburse in agreed period of time.

d. Pay Order/Cheque: is a written order to a bank to pay money to ensure safety of the money and easy with drawings and carryings.

3.0. Policy:

3.1. To ensure efficiency of cash management the **NoPReF** all different systems of cash types. Such as: cash receipt, cash disbursement, petty cash and cash advances methods.

- The **NoPReF** Petty cash system for its day-to-day activities and easy for the cash requirements,
- The **NoPReF** will use advances to employees so that they can adequately pay for personal expenses. E.g. Salary advances, etc.
- The **NoPReF** re-number Cash Receipt Voucher for all cash received either in form of cash or check
- Printing of Cash Receipts, Cash Disbursement Vouchers are only approved by the Director General of the **NOPREF**

- The **NoPReF** Cash Disbursement Voucher signed by appropriate authority for all cash released by the **NoPReF**.
- The recipient must sign for ensuring the acceptance of the money paid either in cash or check
- All employee salaries are prepared for Payroll Voucher attached with Cash Disbursement Voucher.
- The **NoPReF** uses Cash Disbursement Vouchers for goods and service venders.

4.0. Scope:

- Executive director, Accountant and cashier
- This procedures covers the following:
 - Segregation of duties
 - Cash Receipt
 - Cash maintenance
 - Cash disbursements
 - Petty cash
 - Advances

5. Responsibilities: Chairman, Project manager, accountant and cashier.

6.0. Procedures:

6.1. Segregation of Duties:

The segregation of duties in respect to the Finance are classified as follows;

a. Director General

- Authorize Annual Budget for the **NoPReF**
- Verify all supporting documents payment Voucher
- Approve the Cash Disbursement Voucher
- Approve the Pay Order/Check
- Approve Cash receipt Voucher
- Approve All Purchase Order from bidding process
- Chair all tender process (Bidding)
- Approve all Contract Agreement with contractors
- Sign **NoPReF** agreement with Donors
- Manage all the **NoPReF** correspondence
- Approve all Financial Report
- Presents Annual Financial and Program Reports to the Board of Trustees
- Chair all the Executive Board of Directors

b. Accountant

- Prepare Cash Disbursement Voucher
- Verify all supporting documents of Payment Voucher
- Make sure the Requisition Form, Purchase Order, and Receiving Report
- Prepare Cash Receipt for all cash received by the **NoPReF**
- Keep all blank cash Disbursement Vouchers, cash receipts, Purchase Order of the **NoPReF**.
- The Accountant must make sure that all cash received is deposited to the **NoPReF** respective safe
- Record all cash transaction in the Cash Book and Ledgers
- Prepare Monthly Financial Report of the **NoPReF**
- Prepare Integrated Financial report of the **NoPReF**.
- Submit all financial reports to the Director General for approval.
- Prepare Integrated Annual Budget of the **NoPReF**
- Surprise counts of cash maintains by the cashiers of the **NoPReF**

c. Cashier

- Keep all cash of the **NoPReF**
- Keep all expendable inventory for the **NoPReF**
- Release the cash to payee with approved Disbursement Payment
- Release Inventory with approved Requisition Slip
- Prepare Cash Receipt Voucher for all inflow cash

6.2. Cash Receipt

- a. **NoPReF** shall ensure that all cash received is deposited to the facilitator or bank intact
 - The cashier shall prepare a pre numbered receipt voucher for all cash received; check received, bank transfer received, interest received, and any other deposits.
 - All cash receipt deposits shall have attached to them a bank or facilitator deposit slip to verify the actual deposit made.
 - The bank/ Facilitator deposit slip shall be prepared in two copies.
 - The deposit slip will be signed by the person who made the deposit and the bank / facilitator received the money
 - Foundation shall sign contracts with facilitator of bank, the contract shall be recorded in the file
 - The **NoPReF** shall prepare a bank or facilitators agreement. This agreements shall be signed by the chairperson
 - Pre- numbered acknowledgement receipt issued for the underlying transactions. One receipt voucher may be produce **NoPReF** for one acknowledgment receipt / official receipt, or alternatively, the receipt voucher may be a consolidation, for example, an entire days acknowledgment

6.3. Cash maintenance:

- a. Cashiers issue Cash Receipt Voucher for all cash received by **NoPReF**.
- b. Cashiers release money on basis of the Cash Disbursement Voucher
 - The cashier will record all cash movements in Cash Book.
 - The cashier will produce expenditure report to the immediate supervisor.
 - Copy of authorized signatories shall be given to the bank/facilitator/cashier.
 - This agreement shall prevent the withdrawal of funds by anyone other than the authorized signatories
 - The bank / facilitator agreement shall state that any transaction through a fax document will not be accepted
 - The bank / facilitator agreement shall state that all wire transfer must be verified by the bank from the \foundation authorized signatories
 - The Agreement shall state that the bank is liable for funds disbursed signed by unauthorized signatories
 - The bank / facilitator where the Foundation maintains funds must be financially sound and the Foundation deposits with the Bank / facilitator shall be adequately insured, whenever possible
 - Provide adequate storage facilities for cash holdings. A fireproof safe is recommended
 - The Accountant and one of the Head of departments or a project manager will conduct surprise cash count.
 - The cash counter will cross check cash in hand with the appropriate document (Cash receipt, Cash Disbursement and Cash Book).
 - A Cash Count Sheet will be used for the count. The result will be mentioned in it and both Counter and cashier will sign.
 - One Copy Cash Count Sheet will be filed in the Cashier file, another one will be kept by the Head UNIT of department concerned

6.4. Cash Disbursement:

- The pre-numbered voucher shall be prepared based on either an invoice or adequately prepared payment request form.
- The project manager or his designee properly approves that for payroll payment, time sheets and the approved payroll register. Documents such as leave forms, advances made appraisals and the like must be attached to the voucher
- That type and quantity of each item on the invoice agree with the same per the approved purchase order and that the purchase order has been approved by someone with authority to do so, based on the dollar amount and type of the purchase
- The mathematical accuracy of the invoice

- That for payment without an invoice, such as payment requests via a cash advance form, determine whether the check request is adequately supported by documentation and whether the requisition has been properly approved.
- That the stamp “PAID” or some defacing mark is on all documentation supporting the payment voucher to prevent its reuse.
- Payment voucher shall have a column entitled; “received by” where the payee can sign as documentation that he or she received the amount described
- The authorized signatory must determine whether the payment voucher has been properly approved and repeat some or all the **NoPReF** procures mentioned in item 1 to 11, before signing the pay order or check
- The project accountant or the chairperson shall periodically review the monthly report generated. He or she shall document the review by signing the copy of the report
- Prepared by being the accountant. The accountant prepares the cash disbursement voucher after verifying that all the supporting documents are received
- Approved by being a person independent from the cashier appointed by the chairperson / manager. This designated personnel must check the amount, the supporting documentations, the budget line item, the date and the vendor
- Authorized by being the chairperson / manager
- Checks / pay orders shall be named or paid directly to the financial institution or the person who the **NoPReF** directly transacts business into.

6.5. Petty Cash:

- Petty cash shall not be used for convenience in place of a check when the payee will accept a check
- Establishment of petty cash account and changes in their maximum amounts is required prior approval in writing from the Chairman or the Head of the Management Team of the **NoPReF**
- The maximum petty cash amount established will be US \$ 200 or its equivalent local currency.
- This petty cash float will remain the same unless changed an authorization from the BOD.
- The maximum petty cash amount that can be withdrawn one time from the petty cash fund is \$60 (Sixty dollars).
- Petty cash vouchers will be used for all petty cash disbursements to document prior approval to disburse funds.
- The petty cashier will have an officially authorized signatory list on file, which shows name, position and dollar limit that are authorized to approve payments.
- The petty cash fund will be place in a box used for the petty cash only.

When the petty cash account balance reaches lower level of approximately (25%), the petty cashier would submit a request for additional funds along with all documentation supporting petty cash disbursements made.

The accountant shall inspect the petty cash voucher and supporting documentation as for the signature, voucher number and amount of money.

Petty cash advance exceeding the pre-determined limit is not allowed unless otherwise amended by the Chairman of the BOD or other authorized member of the **NoPReF**.

6.6. Advances

a. Salary advances

- Employee will submit a request approved by his/her immediate supervisor.
- The employee may request less than 50% of his/her monthly salary
- The Cashier will pay the advance and deduct in the next month salary.
- The cashier will record in the advance register and cash book.

b. Other advances

- All advances shall be liquidated within 30 days.
- The requisitioned of an advance payment shall fill out the advance requisition form, which will be approved by the Chairman or his/her designee.
- When the advance requisition is approved, advance account and cash flow ledger will be updated and payment will be made.
- The employee who is requesting advance payment should not have un-liquidated advance outstanding.
- The accountant will review all the outstanding advances on monthly basis and employee found withholding un-liquidated advances for more than 30 days will be deducted from his/her salary and no further disbursement shall made until the previous advance is settled

7. References

8. Circulation list Board of Trustee,
Executive Director Accountant and Cashier

- 9. Records Generated All financial reports
- Cash receipt voucher,
- Cashbook
- Cash payment voucher

- Petty cash book

1. Purpose:

Financial Reporting: End of the financial year, financial reporting and to whom
To prepare a transparency process for the **NoPReF**'s financial reports timely, acceptable and accurate.

2. Definition of Terms

3. Policy:

- a. The **NoPReF** produces sound financial reports on periodical bases, which provides the required information to internal and external users.

4. **Scope:** All Stakeholders
Quarterly report
Annual report

5. **Responsibilities:** Executive Director, Accountant and cashier.

6. Procedures:

a. Quarterly financial reports

- Quarterly financial reports shall be furnished by the **NoPReF** for management control purposes to compare the activities accomplished and expenses incurred against the plan. And take corrective action if there is any discrepancy.
- The report shall reveal all financial transactions and changes in the fund balance for the period covered by the report.
- Such Financial reports shall also be producing **NoPReF** on the basis of management or BOD request.

b. Annual Financial Report

- The **NoPReF** shall make an annual financial report of its affairs to members of the General Assembly with the audited financial statements.
- The chairman, treasurer, project manager and other responsible officers of the **NoPReF** as through as correct in all aspects to the best of their knowledge shall certify the reports and statements.
- Copy of the annual report shall be distributed to the members, patrons and other sponsors of the **NoPReF** within 60 days from the end of fiscal year.

7. References

Cash Management, budget making process and chart of account

- Circulation list: Executive Director, Accountant and Project manager
- Records Generated, Budget compliance report, Cashbook, Ledgers, Fixed assets report

Purpose:

- To develop a transparent and accountable purchasing process for the **NoPReF**.
- Definition of Terms
- Policy:

The NOPREF s realized the importance of the purchasing process and its sensitivity regarding frauds and thefts. The Foundation makes a segregation of duties and responsibilities for the procurements.

The **NoPReF** purchases supplies (Expendable goods) on one-month demand basis.

Goods or service costing more than US \$ 500 requires a public tender and will approve by the Executive Board of directors.

The **NoPReF**'s realized that some venders have no quotation receipt or pre-forma invoice, therefore, the **NoPReF** will have a pre-numbered Quotation Form and the purchaser will fill-up from the vendors.

4. **Scope:** Executive Director, Project manager, Accountant Logistic officer and Vendor

This procedure covers the following areas:

- Requisition of goods or service
- Purchase Order
- Delivery of goods
- Payment of purchase goods
- Payment of contracts

5. **Responsibilities:** Executive Director, Accountant and purchasing officer storekeeper

6. Procedure:

a. Requisition

1. Requisition may initiate from the concerning employee, approved by the head of section (UNIT) or department
2. The requesting UNIT or department must submit the descriptions of the goods or service

b. Purchase order

- Pre-numbered purchase orders are prepared when the authorized personnel approve purchases requisitions.
- The original copy will be dispatched to the successful bidder or supplier of the goods.
- The purchase order shall state the type, quality, price per unit and total amount in dollars or local currency of the goods.
- Purchase order shall also state the delivery time, location or any other requirement by the **NoPReF**.
- If procurement is involved in acquisition of services such as consultancy, which values US\$500 or more, then a contract shall be prepared and signed by both parties. Terms of reference should be dully stated in the contract and accepted by all parties concerned.
- A sample of purchase order form may be found at the end of this section

c. Delivery Goods

- When the **NoPReF** receives the consigned goods, an employee who was not involved in the purchasing process shall verify receipt of the goods
- Upon receipt of the goods, the receiver shall prepare a pre-numbered Receiving Report.
- The Receiving Report shall state the type of goods, quantity, unit price and total amount in dollars or local currency of the goods received.
- If the goods received reconcile with the purchase order in every aspect, the receiver approves the receiving report.
- If the goods received are not the same as the goods in the purchase order in terms of type, quality and quantity, the representative of the **NoPReF** has the right to reject the receipt of the goods
- Upon receipt of the original copy of the receiving report together with purchase order and vendor's invoice, the payment of the goods purchased shall be made.
- Goods received should be stored immediately in a proper place, if storage is necessary. A sample copy of Receiving Report (RR) may be attached to this document.

d. Payment of Purchased Goods

- The Vender will submit his/her invoice supporting with Quotation Form, Purchase Order, delivery Note and receiving Report Form to the Payment Office.
- The Payment Office will cross check all the documents received from vender with document received from Recipients.
- After Document is verified and approved, the payment will prepare the Payment Voucher

e. Payment of contracts

- 1 The Foundation will pay 50% of advance payment after signing the contract agreement.
- The Second Payment will pay 30% of the total cost of the contract after the contractor completes 70% of the work and the project engineer certifies it.
- The final payment will be paid after the project engineer certifies the completion of the work.

3. References

1. **Circulation list:** Executive Director, Accountant and Project manager, Vendor, storekeeper
2. Records Generated Requisition form
 - Purchase order
 - Receiving report
 - Delivery note
 - Invoice

Internal controls: Segregation of duty (procurement, payment authorization and cash management)

Internal control

Once the budget is approved, it is up to the appropriate unit officers to implement the budget plan. Monthly variance reports (or at a minimum, every quarter) will be prepared and submitted to the board of directors by the treasurer. Explanations of budget variances shall accompany the analysis.

4. References:

The previous budgets, on going project documents and strategic planning

5. Circulation list Board of Directors, Executive Board Accountant and Cashier
6. Records Generated Yearly budget and expenditure Report

1. Purpose:

To establish transparency and accountability cash management process to avoid frauds and thefts in the **NoPReF**.

2. Definition of Terms

a. Segregation of duties: To separate the duties and responsibilities among the employees working together.

b. Cash Receipt: The cash received by the **NoPReF** either service rendered, donated by other agencies/personals. The Cash Receipt Voucher is attached in the annex for recording the description of the amount received, and the payee

Cash Disbursement: The outflow cash pays by the **NoPReF** for either service rendered by other people or purchase of goods. Cash Disbursement Voucher is used for the payment of cash, which describes the reasons of the payment, payee and recipient.

c. Facilitators: A businessmen who provides cash to the **NoPReF**, and reimburse in agreed period of time.

d. Pay Order/Cheque: is a written order to a bank to pay money to ensure safety of the money and easy with drawings and carryings.

3.0. Policy:

3.1. To ensure efficiency of cash management the **NOPREF** all different systems of cash types. Such as: cash receipt, cash disbursement, petty cash and cash advances methods.

- The **NoPReF** Petty cash system for its day-to-day activities and easy for the cash requirements.
- The **NoPReF** will use advances to employees so that they can adequately pay for personal expenses. E.g. Salary advances, etc.
- The **NoPReF** re-number Cash Receipt Voucher for all cash received either in form of cash or check
- Printing of Cash Receipts, Cash Disbursement Vouchers are only approved by the Director General of the **NoPReF**
- The **NoPReF** Cash Disbursement Voucher signed by appropriate authority for all cash released by the **NoPReF**.
- The recipient must sign for ensuring the acceptance of the money paid either in cash or check
- All employee salaries are prepared for Payroll Voucher attached with Cash Disbursement Voucher.
- The **NoPReF** uses Cash Disbursement Vouchers for goods and service venders.

4.0. Scope:

- a. Executive director, Accountant and cashier
- b. This procedures covers the following
 - Segregation of duties
 - Cash Receipt
 - Cash maintenance
 - Cash disbursements
 - Petty cash
 - Advances

5. Responsibilities: Chairman, Project manager, accountant and cashier.

- Procedures:
- Segregation of Duties:

- The segregation of duties in respect to the Finance are classified as follows;
- Director General
- Authorize Annual Budget for the **NoPReF**
- Verify all supporting documents payment Voucher
- Approve the Cash Disbursement Voucher
- Approve the Pay Order/Check
- Approve Cash receipt Voucher
- Approve All Purchase Order from bidding process
- Chair all tender process (Bidding)
- Approve all Contract Agreement with contractors
- Sign **NoPReF** agreement with Donors
- Manage all the **NoPReF** correspondence
- Approve all Financial Report
- Presents Annual Financial and Program Reports to the Board of Trustees
- Chair all the Executive Board of Directors

b. Accountant

- Prepare Cash Disbursement Voucher
- Verify all supporting documents of Payment Voucher
- Make sure the Requisition Form, Purchase Order, and Receiving Report
- Prepare Cash Receipt for all cash received by the **NoPReF**
- Keep all blank cash Disbursement Vouchers, cash receipts, Purchase Order of the **NoPReF**.
- The Accountant must make sure that all cash received is deposited to the **NoPReF** respective safe
- Record all cash transaction in the Cash Book and Ledgers
- Prepare Monthly Financial Report of the **NoPReF**
- Prepare Integrated Financial report of the **NoPReF**.
- Submit all Financial reports to the Director General for approval.
- Prepare Integrated Annual Budget of the **NoPReF**
- Surprise counts of cash maintains by the cashiers of the **NoPReF**

c. Cashier

- Keep all cash of the **NoPReF**
- Keep all expendable inventory for the **NoPReF**
- Release the cash to payee with approved Disbursement Payment

- Release Inventory with approved Requisition Slip
- Prepare Cash Receipt Voucher for all inflow cash

6.2. Purpose:

To prepare a transparency process for the **NoPReF**'s financial reports timely, acceptable and accurate.

2. Definition of Terms

3. Policy:

- b. The **NoPReF** produces sound financial reports on periodical bases, which provides the required information to internal and external users.

4. **Scope:** All Stakeholders
Quarterly report
Annual report

5. **Responsibilities:** Executive Director, Accountant and cashier.

6. Procedures:

Audits: Internal/External

Auditing will be done in after the end of each project. **NoPReF** Board of Directors have recommended Deloit Touch Auditing firm for its audits report.

1. Purpose:

To determine the extent to which resources are used in effective and efficiency way.

2. Definition of Terms

3. Policy:

- a. The Board of Director of the **NoPReF** nominates the internal Auditor, and it comes under the Board.
- b. The internal auditors assess and evaluate the timeliness, reliability and usefulness of institutions records and reports
- c. Determine the extent to which the assets of the **NoPReF** are accounted and safeguards from loss.

4. **Scope:** Executive Director, Project manager,
Accountant and Logistic officer

5. **Responsibilities:** Executive Director
Accountant and

Project manager

6. Procedure:

- The Internal Auditors will prepare annual audit plan and approve by the Board of Directors
- The Auditing process will conduct on yearly basis.
- The Internal Auditors may accept Occasional special request for audit
- Internal Auditors will submit the results of the auditing to the Board of Directors in the annual meeting.
- Internal Auditing will serve as coordinator of the external auditors.

7. References

8. Circulation list

Executive Director
Accountant and
Project manager
Cashier

9. Records Generated

NoPREF's policies and
Procedures Financial Reports

Any Other:

Enclose last 2 years' income and expenditure statement (if available).

Not Available

Expenditure of the last three years under this paragraph:

c) Physical Infrastructure:

Vehicles: None

Offices: *Available* (rent) – currently at Gode and Jijiga towns.

Assets: 2 laptop, 1 desktop, 1 printer, 1 camera, 4 desks, 25 chairs, 3 shelves

Communication: Internet services,

d) Logistics

NoPREF bear in mind that humanitarian operations are based on the timely provision of supplies and services, without which the entire operation might fail. As humanitarian emergencies often take place in areas far from main sources of supply and communication, the establishment of a relevant, efficient and flexible emergency logistics and transport system is paramount to the success of the operation.

For **NoPReF** has the definition of emergency logistics and transport management is: Emergency logistics and transport management is the support function ensuring the timely delivery of supplies and services needed for the humanitarian operation.

Central to the timely delivery of supplies and services is the “supply chain” with standardized procedures and coordinated with colleagues in other departments and external partner agencies.

Logistics and transport management is a cornerstone in all **NoPReF** programs as a support function to the operation. Operationally **NoPReF** is responsible for either part of, or the entire logistics set-up in the relief operations. Regardless of the set-up, the implementation of any given project is closely coordinated with the donors involved and the designated UN lead-agency.

Principles

NoPReF has the responsibility of the crucial role of the supply order, quality, quantity and the management of the supply chain, which may not be overlooked in the assessment and planning phase, and in a larger operation with a strong logistics component the participation of a logistics specialist of **NoPReF** is highly recommended in an assessment mission, and during the initial stage of planning the operation.

10. Subscriptions:

Humanitarian code of conduct in relation to its staff
SPHERE standards

The Humanitarian Imperative

“The Humanitarian imperative comes first – the right to receive humanitarian assistance, and to offer it, is a fundamental humanitarian principle which should be enjoyed by all citizens of all Somali. As members of the international community, we recognize our obligation to provide humanitarian assistance wherever it is needed. Hence the need for unimpeded access to affected populations is of fundamental importance in exercising that responsibility. The prime motivation for our response to disaster is to alleviate human suffering amongst those least able to withstand stress caused by the combined both manmade and natural disasters affected Somali community. When we give humanitarian aid it is not a partisan or political act and should not be viewed as such”.

Source: “The Code of Conduct” of the International Red Cross and Red Crescent Movement and NGOs in disaster response Programmes.

Humanitarian Accountability Framework

NoPReF wishes to be accountable to those we try to help. We seek to achieve this by involving them through information, participation and a complaints-handling procedure. **NoPReF**'s

assistance is in compliance with the International Standard in Humanitarian Accountability and will adhere, the International Humanitarian Accountability Framework standards. One important accountability instrument is informing our beneficiaries and stakeholders about our Humanitarian Accountability Framework - in other words what they should hold us accountable for.

NoPReF will ensure accountability to all stakeholders.