

BUREAU FOR ISLAMIC EDUCATION.

STANDARD OPERATION PROCEDURE.

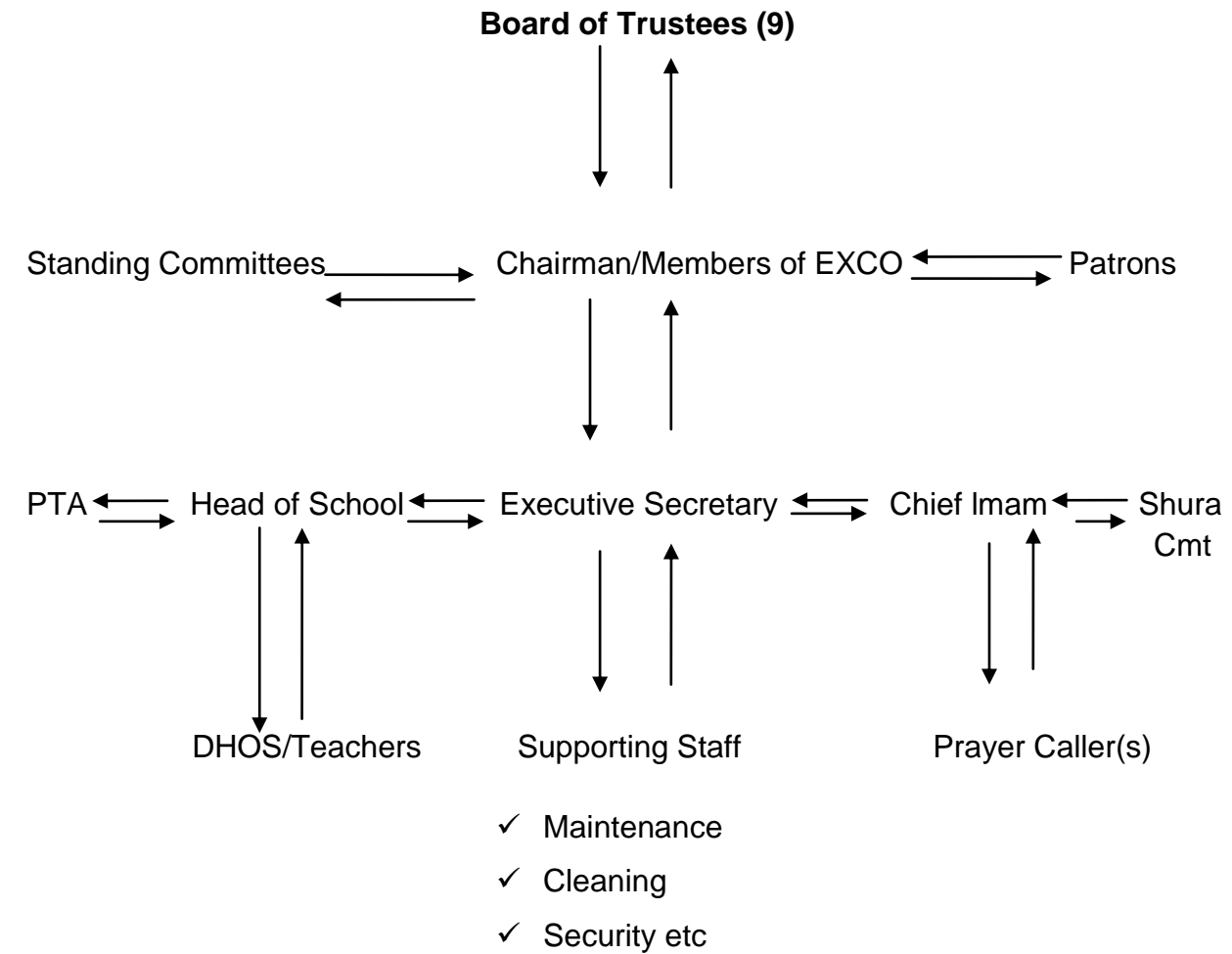
The Standard Operation Procedure is a set of step by step instructions compiled to help organizations to carry out its routine operations. The aim is to achieve efficiency, quality output and uniformity of performance while reducing miscommunication and failure to comply with rules and regulations. It is very important because it helps organizations to get value for money, provides consistency, improve communication and accountability while creating a safer work environment.

To achieve the aims and objectives of the Bureau for Islamic Education with full transparency and accountability, it is imperative to make sure that decision are made in a timely fashion; that programs/projects implementation, disbursement of funds, regular monitoring and reporting are all necessary. These have been explicitly explained in the Standard Operation Procedures (SOP), the purpose of which is to define the mechanism for approval of projects/programs activities, a financial management model which outline the approval process and ceiling for disbursement of funds (either by Cheque, Money transfer or through the Petty cash book/Impress), a set of Procurement procedure for Goods, Services and Civil works, and a Monitoring and Reporting schedule.

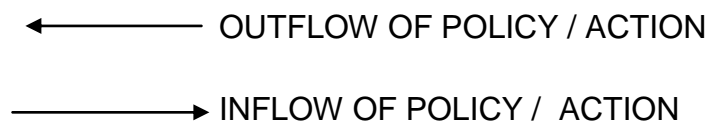
The main principles for Planning, Approval, Management, Procurement, Disbursement, Accounting and Audit are all impoverished in this SOP based on the International NGOs/Registered Charity standard complimented with the Bureau for Islamic Education's unique peculiarities.

The specific structures of oversight, authorization and responsibility for programs/project activities is as shown in the figure below

Policy formulation and approval is the responsibilities of the of the Board of Trustees (as represented by the Board itself as a whole, by the Chairman of the Board of Trustees) while implementation is the responsibility of the Secretariat (as represented by the Executive Secretary and/or the Sectional Heads) under the active supervision, direction and control of the Executive Management Committee (EXCO).



KEY



BFIE: Standard Operation Procedure

Summary of Implementation process: At the core of this SOP is a planning of intervention against strategy to ensure the effectiveness of programs/project activities and authorizing expenditure to ensure financial accountability. This process summarizes and produces the comprehensive Annual Work Plans as shown in the table below:

Planning

Step	Activity	Source	Approval
1	Review targets for the year-including scope of work	Strategic plans from the existing sections (School and the Mosque)	Board of Trustees and the Executive Management Committee
2	Develop annual comprehensive work plan	Strategic plan targets, scope of work etc	Board of Trustees and the Executive Management Committee
3	Allocate Resources	Available funds	Board of Trustees or the Chairman of the Board of Trustees
4	Develop quarterly work plan, micro budgets for the existing sections (the School and the Mosque)	Annual work plan	Executive Management Committee

Disbursement

5	Advances to the existing sections (the School and the Mosque)	Annual work plan	Chairman of Executive Management Committee and the Executive Secretary
6	Withdrawals from account by Secretariat	Available funds	Chairman of the Executive Committee and the Executive Secretary

Accounting

7	Main stream accounts	Records of Expenditure	Chairman EXCO and the Executive Secretary
8	Submit quarterly accounts	Statements of expenditure	Executive Secretary

Supervision

9	Monthly Internal Management Meetings	Quarterly work plans	Chairman, Executive Management Committee
10	Quarterly meetings of the Board of Trustees	Annual Work Plan	Chairman, Board of Trustees

Reporting

11	Bimonthly reports from existing sections (the School and the Mosque)	Monitoring and supervision reports by the existing sections	Executive Secretary
12	Quarterly financial reports to BoT and stakeholders	Statement of expenditure	Executive Management Committee
13	Consolidated quarterly report	Monthly operation and financial reports, minutes of meetings and reports	Executive Management Committee
14	Consolidated Annual Reports	Quarterly Reports	Board of Trustees

Activity Approval

The Executive Management Committee (EXCO) and the Secretariat will develop and provide a comprehensive Annual Work Plan covering all programs/projects and budget for the year. Approval of the work plan by the Board of Trustees will constitute an approval to proceed with the elements of the work plans.

Additional approval will only be required if there is a significant change in the details of activities and budgets not captured in the work plan. The work plan will include the summary of disbursement plan and where appropriate, the procurement plan for the year.

The existing Sections (the School, the Mosque) will also prepare, by the last week of the preceding quarter (eg last week of December, March, June and September) their respective Quarterly Work Plans which must include detail micro budget for every activity to the Executive Management committee for approval. Activities that are included in the Annual Work Plan should however be reviewed at mid-year and any change(s) will then be accommodated and approved.

Annual Work Plans and Budget may contain an overall contingency line of 15% - the use of which can only be authorized by the Chairman of the Board of Trustees. The details of the summary of approvals is as shown below:

Plan	Prepared by	Approved by	Inform
Annual Work Plan	Executive Management Committee	Board of Trustees	Members/stakeholders
Quarterly Work Plan	Existing Sections/ Secretariat	Executive Management Committee	Board of Trustees

Financial Approval and Disbursement

Bank Accounts: Bank accounts will be maintained as specified in the constitution. In general, however, five sets of accounts will be maintained (the School accounts, the Mosque accounts, Projects account, Zakat accounts and General maintenance & operations accounts). The School, Mosque, Projects and Zakat Accounts are credit/deposit accounts, Debit transactions on these accounts have to be routed via transfers through General Maintenance & Operations Account where all debit transactions will be routed for ensure control.

Disbursement above N100,000.00: Although already approved by the Board of Trustees in the work plans, actual single disbursement of more than N100,000.00 for any category of expenditure requires the approval of the Executive

Management Committee. Request for such approval will be submitted by the Executive Secretary.

Disbursement of N99,999.00 and below: Any disbursement of N99,999.00 and below will require the approval of the of the Chairman of the Executive Management Committee. Submission of request for approval will be based on the following-

- ✓ Availability of money in the Impress account/Petty Cash Book,
- ✓ Consistency of the Expenditure with Budget and plans,
- ✓ Transparency of transactions,
- ✓ Adequate documentation for Auditing purposes.

Disbursement at all threshold will be monitored monthly and reported. For purpose of monitoring, monthly accounting reports will include expenditure by disbursement summary and if possible, a Balance Sheet. and for the purpose of auditing, disbursement will be made by means of Vouchers wherever possible. All transaction in the Petty Cash Book/Register will be submitted monthly by the Secretariat for the approval of the Chairman, Executive Management Committee. Expenditures incurred in the Impress Account/Petty Cash Book will be monitored prior to replenishment. Bank Accounts and Petty Cash Book/Register have to reconciled monthly.

To ensure transparency and accountability, all accounts must be Audited annually by an External Auditor to be appointed by the Board of Trustees.

Monitoring, Supervision and Reporting Schedules

Monitoring, Evaluation and Supervision are to be based on regular supervision and standardized reporting of general activities and financial transactions. Each Head of Section is to supervise his/her subordinate staffs to ensure that they are discharging their duties as expected, the Executive Secretary will supervise the Head of Sections while the Chairman, Executive Management Committee will supervised the Executive Secretary.

There will be regular meetings to review quarterly/annual work plans as follows:

Type	Level/Composition	Frequency
Annual General Meeting	The Board of Trustees, Executive Management Committee, the Staffs and the Stakeholders	Once Annually
Board of Trustees Meetings	Chairman and Members of the Board of Trustees	Every Quarterly (4x annually) except there is

	only	a special/emergency need
Executive Management Committee meeting	The Executive management Committee,	Every month

Monthly, quarterly and annual financial reports as well as report of general activities are to be prepared by the Executive Secretary. Find below the summary of reporting requirement:

Report	Type	Prepared By	Submitted	Forwarded
Monthly	Activity	Sectional Heads	Secretariat	Executive Management Committee
	Financial	Sectional Heads	Secretariat	Executive Management Committee
Quarterly	Activity	Secretariat	EXCO	Board of Trustees
	Financial	Secretariat	EXCO	Board of Trustees
Annual	Activity	Secretariat	BoT	Stakeholders/CAC
	Financial	Secretariat	BoT	Stakeholders/CAC

Procurement Procedure and Ceilings

Procurement of Goods and Services: For goods and services valued at N10,000 and below, simple purchase without quotations (for goods) will be used or agreement to perform work (in case of simple maintenance/repairs). For goods and services valued at between N10,000 to N50,000, direct purchase procedure will be use where 3 different quotations will be required following appropriate guidelines and format (to be developed by the Secretariat) of letters requesting quotations. evaluation of quotations, contracts etc. In general, for goods and services valued at N50,000.and below, the Executive Secretary may approved , for goods and services of betweennnN50,001-N100,000.the Chairman of the Executive Management Committee may approve and for goods and services valued N100,001-N1,000,000. the Executive Committee may approve while anything above N1,000,000 requires the approval of the Board of Trustees.

Procurement of Civil works: For renovations and civil work of N50,000 and above, the following procedure shall applied

- ✓ Prepare a proposal for renovation/construction and obtain all the necessary permits / approvals of the relevant authorities (where applicable). This proposal should have been captured initially in the annual or quarterly work plans, The relevant Standing Committee(s) of the Board of Trustees (co-opting the necessary professional where necessary) should all the assessment and reports which should, at least, be a description of the existing facility/structure (if any), plan for the proposed renovation/repairs or construction. and a bill of quantities based on the plan,
- ✓ Request and obtain at least 3 quotations which will be evaluated by the committee(s) before award,
- ✓ The terms of the contract will include 20% of the total contract sum on signing, 70% spaced over the course of the work and 10% retention until completion certificate/letter is issued,
- ✓ The relevant Standing Committee(s) of the Board of Trustees will supervise the work and it is based on their report, a certificate/ letter of completion will be issued.
- ✓ Retention payment of the final 10% may be paid to the contractor after 3 months of completion of work for renovations and after 6 months for new construction.

Step	Activity	Performed	Approved
1	Prepare proposal	Secretariat	EXCO/BoT
2	Assessment and Reports	Committee(s)	EXCO/BoT
3	Request for quotation	Secretariat	Committee
4	Evaluation and Award	Committee	EXCO/BoT
5	Supervision of Work	Committee	Committee
6	Certificate/letter of completion	Secretariat	Committee
7	Payments	Secretariat	Chairman, EXCO

Evaluation of quotations, bids and proposals for procurement contracts will equally be conducted by the relevant Committee(s) of the Board of Trustees (with co-opted professionals for advice, where necessary)

Assets and Inventories Register

All non expandable items procured (or donated) must be libeled and recorded in the Assets and Inventory Register with the following information

- ✓ Class of Assets,
- ✓ Tag number,
- ✓ Description,
- ✓ Purchased or Donated date,
- ✓ Amount acquired,
- ✓ Location and condition of Assets.

New items should be recorded in the register as soon as possible and the register must always be up to date

Individual Consultants and Contract staffs

Individual Consultants and Contract staffs can be recruited using the following procedure

Step	Activity	Performed	Approved
1	Prepared ToR and Assessment criteria	Committee(s)	EXCO
2	Advertise(Optional)	Committee(s)	EXCO
3	Collect CVs and make log list of candidates	Committee(s)	EXCO
4	Evaluate CVs and make short list of candidates	Committee(s)	EXCO
5	Interview	Committee(s)	EXCO
6	Prepare Evaluation report	Committee(s)	EXCO
7	Select and Negotiate availability	Committee(s)	EXCO
8	Draft contracts and set rates	Committee(s)	EXCO
9	Recruit	EXCO	BoT

In some cases, direct selection procedure may be applied where only 1 qualified individual is available for a particular job role or activity. A single source report by the Standing Committee or the Secretariat must be prepared to justify direct selection and submitted to the Executive Management Committee for endorsement and the Board of Trustee for approval. Contract staffs are subject to regular performance review at 4 monthly interval for the duration of the contract. The performance review will evaluate the individual's ability to carry out the tasks outlined in the job description in a timely and effective manner. The

performance review will also evaluate the individual's ability to interact appropriately with other staffs, function effectively as part of the Bureau for Islamic Education team and implement activities assigned in consistent with the annual/quarterly work plans. Each performance review will include an overall assessment of performance and evaluated staff will receive ratings of "Satisfactory", "Need improvement" or "Unsatisfactory". The performance review will be conducted by the contract staff's direct supervisor as may be specified in the job description and submitted to the Chairman, Board of Trustees. Individual(s) receiving "Need Improvement" or "Unsatisfactory" performance review will be given details account of areas of improvement and provided with support to address the issues affecting performances. Every effort will be made prior to next assessment schedule to build the capacity of the staff and provided with the opportunity to gained the required knowledge. skills and experience.

A follow-up assessment will be conducted not later than 3 months from the date of the initial Unsatisfactory assessment. If this or any future review is also Unsatisfactory, this is a solid ground for terminating the contract.

Collaboration and Partnership

It is important for the Bureau for Islamic Education to develop a culture of good partnership with organizations (Governmental or Non-Governmental) who shared the same vision with it. But great output cannot be achieve if the mechanism and the structure for collaboration are not properly defined. In any collaboration or partnership, an agreement have to be signed between the Bureau and the other partner(s) to clarify Roles, Responsibilities, Input and Resources in order to ensure coordination and quality control as well as to avoid duplication, overlap and miscommunication.

The Board of Trustees and Corporate Governance

The Board of Trustees of the Bureau for Islamic Education, despite their voluntary nature are publicly accountable and responsible to the stakeholders for the effective management of Funds, Donations and Services entrusted to them and or the employed staffs under their control. This accountability ranges from the way in which the BoT conducts its affairs and the means by which it ensures the resources at its disposal are put to best use; to the ways in which it inform members/stakeholders of its activities, achievements and challenges.

Notwithstanding the provision of the Bureau's Constitution (Article.... and the provision in the Special clause), individual member of the Board of Trustees is expected to be:

- ✓ A team player but able to maintain independence of thoughts in critically analyzing policy proposal and decisions,
- ✓ Prepared to make the commitment of time, effort and resources required to properly discharge the duties and responsibilities expected of a Trustee,
- ✓ Inspire ethical behavior in others and whose presence on the Board enhances the refutation of the Bureau for Islamic Education,
- ✓ Take a strategic but flexible approach to issues,
- ✓ Accept responsibility and
- ✓ Act in the best interest of the Bureau.

All members of the Board of Trustees (collectively and individually) must appreciate from the onset, that as Trustees of the Bureau for Islamic Education, there are no financial or material benefits, compensation or privileges attached to this challenging position of honor and responsibility entrusted on them. It is a call to render service to promote Islam and the expectation is that they will bring to bear on the Bureau for Islamic education those qualities that have distinguished them in their various professions and vocations. Accordingly, the membership of the BoT connotes sacrifice. The privileges are intangible and they reside in the honor that the Muslim Ummah will accord them for their personal integrity and commitment as well as the fact that they have truly and sincerely make this sacrifice for the sale of Allah.

Modes of Board of Trustees Meetings

The mode of meeting of the Board of Trustees can through:

- a) Physical presence of members
- b) Video conference or similar electronic channels allowing the simultaneous visual and audio participation of member(s)
- c) Telephone conferencing
- d) Written resolution(s) circulated and signed by members

However, the traditional mode of entailing physical presence of members remain the preferred standard for statutory meeting modes b)-d) will be to argument and reinforce consideration taken during physical presence. How effective the BoT meeting is or has been is determine by having:

- ✓ Appropriate Agenda for the meeting
- ✓ High attendance by BoT members possibly beyond quorum
- ✓ Punctuality at meeting

- ✓ Receipt of Board papers/briefs in good time by members
- ✓ Thorough preparation and therefore thorough participation by members
- ✓ Effective control and conduct of the meeting by chairman
- ✓ Open and frank discussion
- ✓ Decisions are made not postpone
- ✓ Proceeding minutes duly recorded and signed
- ✓ Follow up on action taken on decisions to ensure implementation.

The Role of the Chairman, Board of Trustees

The role of the Chairman/presiding officer is to ensure that

- ✓ the Secretary of the BoT (the Executive secretary) sent out the Notice, Agenda and Supporting documents in good time in accordance with approved guidelines/policy,
- ✓ Ensure items on the agenda can be covered within the time frame set for the meeting,
- ✓ Signs Minutes of previous meeting after adaptation and approval,
- ✓ Act as a facilitator ensuring that no member dominate discussion, that appropriate discussion take place and that relevant decisions are made,
- ✓ Offers members the opportunity to speak on each item and encourages them to participate fully in the meeting, Ensures that BoT decisions/resolutions are implemented.

The Role of the Secretary to the Board of Trustee

The Secretary of the Board of Trustees (who is not a trustee, but the employed Administrative head) shall

- ✓ Notify members of the date, time and venue of the meeting,
- ✓ Prepares and circulate the agenda with associated papers (if any),
- ✓ Responsible for a number of housekeeping arrangements.

Matters Reserve Exclusively for the Approval of the Board of Trustees

- ✓ Appointment, Promotion, Training and Discipline of staffs,
- ✓ Condition of service and scheme of work,
- ✓ Standard Operation Procedure,
- ✓ Financial statements and Audited Accounts,
- ✓ Annual Budgets and Work Plans,
- ✓ Opening and Closure of Bank Accounts,
- ✓ Ethical investment, Partnership and Collaboration,

✓ Annual Reports

Minutes and Records of Proceedings

It is a legal requirement of all BoT meetings or that of Standing Committee of the Bot that Minutes/Proceedings are recorded and kept. Minutes are historical records and therefore must be accurately captured.

The minutes shall be signed by the Chairman who shall equally initial all the other pages. The minute shall be a *prima facie* evidence of the proceedings of the BoT or its Committee(s) and it is to be confirmed, adopted and approved by members who attended.

Collective Responsibility

The members of the Board of Trustees are jointly and severally responsible for decision of the BoT and the action taken in respect of that decision by the management or staffs. However, where a trustee is unable to agree with his colleagues on the decision(s) taken, then he should express, in unequivocal terms, his reason(s) and then request for a professional opinion on the subject; the opinion will then be considered by the BoT at a next meeting or any meeting specified for that purpose.

Ethical Standard

The Board of Trustees is not only held to account on a high level of ethical behavior but expected to bring the same thing to bear on the Bureau for Islamic Education and to ensure that all unethical practices by any employee are sanctioned. The BoT members are expected to courteously relate with employees and respect their rights. Abusive conduct (Physical, Verbal, Psychological etc) by a BoT member towards anyone be it a fellow BoT member, an employee, a service provider etc shall not be tolerated by the BoT as a whole.

Under no circumstances should a BoT member(s) solicit for and or accept gifts or hospitality or any intangible, which might reasonably appear to compromise his judgment or integrity directly or indirectly from persons or stakeholders with whom he come into contact in relation to official duties concerning the Bureau for Islamic Education.

