



SAMOA **FIRE** & EMERGENCY SERVICES AUTHORITY

# **FINANCE POLICY & PROCEDURAL MANUAL 2019**

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## **1. INTRODUCTION**

### **1.1 Purpose of the Financial Policies and Procedure Manual**

The purpose of the Financial Policies and Procedure Manual is to provide for the Board's delegation to the Commissioner, and the Authority for financial transactions on behalf of the Samoa Fire and Emergency Services Authority (SFESA).

It is also to ensure that the accounts of the Authority are prepared in accordance with International Accounting Standards and Principles. This is standard practice for all Public Bodies as a requirement under the Public Bodies Act 2001. The Authority adopts the Accrual Accounting Basis.

The Financial Policies and Procedural Manual is to be treated as a guide for all the staff working within SFESA for financial matters

### **1.2 How to use the Financial Policies and Procedure Manual**

The Financial Policies and Procedural Manual are divided into eight (8) sections highlighted below: These sections have the steps, workflow and processes to follow and guide the SFESA staff:

- i. Procurement of Goods and Services
- ii. Payment for Goods and Services
- iii. Receipting and Banking
- iv. Budget Monitoring
- v. Payroll
- vi. Assets
- vii. Motor Vehicles
- viii. Petty Cash

### **1.3 Responsible Division**

The Finance Division is responsible for enforcement and implementation of this Manual through its roles and responsibilities highlighted hereunder;

- i. Prepare monthly, quarterly and annual financial reports;
- ii. Prepare payments, receipting, lodgments, payroll, assets counting and budget monitoring.
- iii. Reconcile monthly bank statements for financial reports.
- iv. To deal with others related financial matters referred by the Board and Executive.

## **2. FINANCIAL DELEGATIONS, POLICIES & PROCEDURES**

### **2.1 Financial Delegations**

The delegated authority to commit and expend money on behalf of the Samoa Fire & Emergency Services Authority is vested with the Commissioner. Financial delegations apply to both commitments and expending of monies.

- i. If the transaction is below SAT\$50,000.00 then the signatories should be the Commissioner and the Manager Corporate Services of the Authority;
- ii. If the transaction is \$50,000.00 or more then the signatories should be the Commissioner and the Chairman of the Board;

- iii. In the absence of the Commissioner an approval should be granted by the Board for Manager Corporate Services to be the co-signature with the Chairman of the Board.
- iv. The Board delegates approval for the Authority to undertake financial transaction within its yearly budget including any project and capital acquisition, committing and expending Authority monies as follows:
  - a) SFESA Commissioner - \$50,000 and below
  - b) SFESA Board of Directors - \$50,000 to below \$200,000
  - c) Government of Samoa Tenders Board - \$200,000 and above
- v. The Board delegates approval for the Authority to undertake financial transactions that are not funded from its yearly budget for any small project and minor capital acquisition as follows:
  - a) SFESA Commissioner - \$20,000 and below
  - b) SFESA Board of Directors - \$20,000 and above

## **2.2 PROCUREMENT OF GOODS & SERVICES SECTION**

### **2.2.1 Internal Requisition Forms (IRF)**

An IRF is used for every procurement for goods and services which must be approved by Output Managers. In the absence of the Output Manager, the IRF may be approved by the Commissioner or Manager Corporate Services. No Output Manager can commit funds, in any shape or form against a budget he/she does not control unless approved by the Commissioner. All IRF must be supported by relevant invoices and quotation analysis for procurements over \$200. Any procurement that is over the budget limit must be approved by the Commissioner on advice from Manager Corporate Services.

### **2.2.2 Purchase Order**

The purchase order is a form issued by the Finance Division through the MYOB system and is only activated once an IRF with the relevant supporting documents is received. Once Finance Division is satisfied that the IRF complies with the provisions of this Policy, then it issues a PO for the procurement at the amount stipulated in the IRF. No staff member can procure goods or services without an approved PO. Delegated authority for approval of PO is as follows:

- a) Principal Accountant - \$2,000 and below
- b) Manager Corporate Services - \$20,000 and below
- c) Commissioner - \$20,000 and above

The Authority recognises that there are suppliers who do not accept PO and requires cash/cheque payments. In such cases, the Commissioner may approve payment by cheques provided all supporting documents are in order.

### **2.2.3 Quotation**

Goods and services required by the Authority must be obtained at the best possible price and at the least cost. **Three (3) written quotes** are required to be submitted together with an IRF and quotation analysis form for the procurement of goods and/or services as follows;

- a) For any individual good or item costing \$200.00 or more, e.g. toners, motor vehicle spare parts, safety boots, etc

- b) For any services costing \$200.00 or more, e.g. printing services, hire of items for events, catering, repair and maintenance, etc

The lowest quotation will be accepted unless otherwise approved by the Commissioner provided there is good and sufficient cause for opting otherwise. This section is not applicable if the cost of the individual good or service is below \$200.

#### **2.2.4 Tender for the Procurement of Goods and Services**

The procurement of goods and services will follow the guidelines set out under Financial Delegation of Authority Section 2.1 (iv) (a), (b) and (c).

#### **2.2.5 Policies and Procedures**

- a) All requisition forms must be endorsed by the Output Manager
- b) Single item procurement greater than and equal to \$200 must be supported by three (3) written quotes.
- c) All requisition forms must be handed to the Finance Division for checking and budget update prior to processing.
- d) No procurement can be made without the appropriate approved PO Form.
- e) Finance Division will not accept any procurement without an approved PO.
- f) The original PO will be taken to the supplier whilst the Finance Division keeps the other copy together with the IRF and supporting documents.
- g) The Output issued with a PO is responsible for picking up the good/item or the service to be provided.
- h) Finance Division must sight the good/item procured and checked against invoice once received, or inspect the services provided upon completion.
- i) Invoice for goods and services procured must be handed in to Finance once goods and services are received and performed.
- j) The Output Manager is responsible for any variances between the PO issued and the Invoice received.
- k) No Officer can commit funds, in any shape or form against a budget he/she does not control
- l) Procurement of goods & services is done twice a week on Mondays and Wednesdays.

### **2.3 PAYMENT FOR GOODS & SERVICE SECTION**

#### **2.3.1 Original Invoice**

The finance division receive the original invoice from the Output who requested for goods or services. The finance division is to ensure the invoice against purchase order is totally correct and match in terms of costing per items, quantity of items, total amount and supplier names.

#### **2.3.2 Payment Voucher**

The payment voucher is a form issued by the Finance Officer for processing payment. This form must be supported by relevant documents such as internal requisition form, quotes when required, copy of approved purchase order and original invoice. Payment voucher is prepared by the finance officer, checked by the Principal Accountant and then forwarded to the Manager Corporate Service and Commissioner or Chairman of the Board for approval.

### **2.3.3 Cheque**

The Senior Finance Officer is responsible for preparing and issuing cheques for payment once it is approved by the co-signatories. The cheque amount should match against the payment voucher already approved.

### **2.3.4 Original Receipt**

The finance division receives the original receipt from the suppliers once the cheque is uplifted. Make sure the supplier needs to sign the payment voucher once the cheque is received.

### **2.3.4 Payment without Purchase Order**

These are payments where a computerised purchase order has not been raised prior to the receipt of the invoice for the goods or services provided. Example: electricity, telephone accounts, petty cash reimbursement, travelling allowances, water bill. The payments are approved by the Manager Corporate Service and will be treated as direct entry.

### **2.3.5 Policies and Procedures**

- a) Original Invoice must be forwarded to the Finance Division for payment
- b) Match each invoice with the purchase order by comparing the total cost, quantity, descriptions, and unit prices of each item.
- c) Make sure all relevant documents required are duly signed and endorsed before being handed for payment.
- d) Submit completed information on payment voucher form together with the original creditor's invoice, purchase order, internal request form and relevant supporting documents including written quotes, FK, Board approval or contract when required for payment.
- e) Suspend payments that cannot be matched and refer query to the responsible output for investigation and corrections.
- f) Payment process is done twice a week every Tuesdays and Fridays
- g) Original receipts are to be obtained for all payment vouchers.
- h) All original documentations of payments must be filed properly for auditing purposes.

## **2.4 RECEIPTING & BANKING SECTION**

### **2.4.1 Receipts**

- a) All cash and cheques received by the Authority should be issued an official receipt to the payee and banked on a daily basis.
- b) The Finance Clerk is responsible for issuing daily receipts from 9am to 3pm. At closure at 3.00pm, the Finance Clerk tallies the cash received and the receipts and prepares summary sheet together with lodgement for banking. The Senior Finance Officer checks the summary and the lodgement prior to the final endorsement by the Principal Accountant. Once completed, the lodgement should be banked immediately. If an officer highlighted in the above process is absent, the next level up will take responsibility to complete the process.
- c) Any cancelled receipts must be referred to the Manager Corporate Services and in her/his absence, the Commissioner for approval.
- d) The Finance Officer is responsible to conduct the banking daily and make sure the lodgement book is stamped and signed by the bank teller.

- e) The receipt book and lodgement must be referred to the Principal Accountant to sight and sign to illustrate the completion of the process at 4.50pm on a daily basis.
- f) Every banking must be endorsed by the Manager Corporate Service or the Principal Accountant.
- g) File all relevant documents required to support cash and cheques receipted on a daily basis for audit purposes.

#### **2.4.2 Accounts Receivables**

- i. The Finance division is responsible for maintaining the system and records for recording and managing the Authority's debtors and the collection of debts.
- ii. The Finance Division is to ensure the outstanding accounts are followed up, otherwise the following actions should be taken to recover these debts;
  - a) If debt is not paid in full within one month or 30days from the date in which the invoice was issued, a letter is to be forwarded to the debtor asking for immediate payment within fourteen (14) days.
  - b) If debt continues to be outstanding after fourteen days, another reminder letter is to be sent for full payment within seven (7) days.
  - c) If payment continues to be outstanding, the Authority can commence legal action to recover the debt.
- iii. Debtor accounts are to be reconciled every month.
- iv. Debts that are unrecovered for 12 months and more are to be submitted to the Board of Directors for approval to write-off.

#### **2.4.3 Invoice Request**

All services rendered by the Authority such as warden training, simulation exercises, demonstration, building plans, response to false alarms, equipment hire, etc must be properly referred to the Manager Corporate Services and/or Principal Accountant to issuing of invoice. It is the responsibility of the respective Output personnel to advise the Finance Division of these services with proper fees charged as per the SFESA Fees & Charges Regulations 2011 or as determined by Executive Management from time to time.

#### **2.4.4 Recovery of Staff Debtors**

- i. There are several instances where staff debtors may occur as follows:
  - a) Damage or Loss of Authority Asset/Property caused by a staff member whether wilful or not, including and not limited to, damage to vehicles and properties that are not covered by insurance, loss of assets or properties issued to staff member, re-issue of uniforms due to loss of damage, etc.
  - b) Any payments made in error by the Authority to the staff member whether it is his/her fortnightly salary, benefit payments, long service leave payments etc.
- ii. Should any of the above circumstances occur, the Authority reserves the right to recover the applicable costs from the staff member at an arrangement agreeable to both parties.
- iii. If staff member is still employed, full cost/debt can be recovered through an arrangement approved by the Manager Corporate Services or Commissioner and can be in the form of a lump sum payment or fortnightly deductions from the staff member's salary. If an arrangement is made for fortnightly deductions from member's salary, the repayment should be below \$30.00 per fortnight.

- iv. If staff member resigns, the full balance owing to the Authority shall be recovered from the member's final pay. If debt is not fully paid from member's final pay, Finance Division will enforce the process highlighted in 2.4.2 (ii) above.
- v. If staff member is dismissed or terminated, and the debt is still not fully settled, Finance Division will enforce the process highlighted in 2.4.2 (ii) above.

## **2.5 PAYROLL SECTION**

### **2.5.1 Processing of Salary Entitlements**

1. The Authority uses the Mind Your Own Business (MYOB) Accounting Software Programme for its Finance Operations.
2. The Authority Payroll is conducted every fortnight.
3. The Finance Division is responsible for the processing of all salaries, pay related entitlements and deductions for Authority employees including contract officers and board members.
4. Salary entitlements include basic salaries, statutory deductions, overtimes, allowances, penalties, leave without pay, termination and end of contract entitlements, reimbursement of expenses, recoveries of debts and any other remuneration payments approved by the Board and Government from time to time.
5. Statutory deductions include PAYE tax, NPF 7% employee superannuation contribution and ACC 1% levy contributions.
6. The Finance Division of the Authority is responsible for.
  - a) Register of all payroll changes into the payroll book.
  - b) Processing of pay entitlements and deductions.
  - c) Maintenance of payment, deduction and costing records.
  - d) Responding and resolving payroll queries and.
  - e) Maintenance of the computerised payroll system (GCT SAMOA).
  - f) Maintenance of the MYOB Accounting Software Programme.

### **2.5.2 Payroll System**

- i. The Authority currently uses GCT Samoa for processing the Authority's Payroll every fortnight. The Manager Corporate Services is responsible for overseeing the whole Payroll process. The following employees are to responsible for the different parts of the process per fortnight:
  - a) Senior Finance Officer - Data entry for payroll
  - b) Principal Accountant - Checks the Payroll
  - c) Manager Corporate Services - Approves the Payroll
- ii. If an officer highlighted in the above process is absent, the next level up will take responsibility to complete the process.

### **2.5.3 Salaries and Allowances Payable to Employees**

1. Salary is to be calculated on the basis of pay periods. There are 26 pay periods in a year constituting one 26 fortnights.
2. Salary for newly appointed employees is based on the approved Payment Authorised Notice (PAN) from the Human Resource Division (HRD).The PAN should be approved by the Manager Corporate Services or Commissioner and supported by copies of the Letter of Offer and Letter of Appointment for the newly appointed employee. The first pay of the newly appointed employee



will cover the period from the date of commencement to the end of the same pay period the employee commenced employment.

3. Salary for a suspended and terminated staff member is based on the approved PAN from the HRD which is approved and authorised by the Manager Corporate or Commissioner. The PAN must be supported by copies of written executive decisions and letters of advice to staff member. Finance Officers do not have the authority to commence or cease a salary for a suspended and terminated staff member without the approved PAN from HRD.
4. All statutory deductions as in 2.5.1 (5) above are mandatory deductions and should be observed for every staff member's fortnightly pay.
5. Specific staff members are entitled to allowances as part of their remuneration packages in addition to basic salaries. These allowances are further clarified in the SFESA HR Manual of Instructions 2019 and are as follows:
  - a) Shift allowance = \$3,276.00 per annum for shift workers only.
  - b) Risk allowance = \$500.00 per annum for Executive Management, Operation and Fire Safety staff.
  - c) Safety allowance = \$400.00 per annum for Executive Management and Commanders only.
  - d) Safety allowance = \$300.00 for Operation and Fire Safety staff only.
  - e) On Call allowance = as determined in the SFESA HR Manual of Instructions 2019.
  - f) Telephone allowance = \$3,600 per annum for the Commissioner only

#### **2.5.4 Guidelines for Overtime Payment**

- i. The Commissioner may authorise employees to work overtime, which must be kept within the approved budget.
- ii. All approved Cover Shift/Overtime forms and On-Call Medium Incidences Allowance forms will be received by Finance Division for Payroll processes. Overtime calculations will be done by the Finance Officer or the Senior Finance Officer. The checking will be done by the Principal Accountant whilst the Manager Corporate approves the calculation of overtime.
- iii. No payment shall be made to any employee who works overtime without prior authorisation and approval from the Commissioner.

#### **2.5.5 Method of Payment for Salaries and Wages**

- i. Salaries and wages are to be lodged directly to employees' nominated bank accounts every fortnight of the payroll.
- ii. In the event that employees wish to change bank accounts, the employee is required to submit a request to the Manager Corporate Services requesting the change with supporting documents to show that he/she has no financial commitments payable to the existing bank account with the Authority. There will be no change to an employee's bank account unless it is approved by the Manager Corporate Services or Commissioner.

## **2.6 AUTHORITY ASSETS**

### **2.6.1 Asset & Inventory**

- i. An Authority Asset is described as a resource with an economic value that the Authority owns or controls with the expectation that it will provide a future benefit and may be real or tangible having:
  - a) *An estimated useful life greater than or equal to one year from the time of acquisition and*

- b) *A value equal to or greater than the capitalization threshold for the particular classification of the capital asset.*
  - c) *Costs \$500.00 or more.*
  - d) *If an item costs less than \$500 and more than \$200 but has a useful life of more than 1 year, it is to be register as an inventory.*
- ii. All properties, plants and equipment of the Authority should be recorded in the Fixed Asset Register.

### **2.6.2 Asset Register and Asset Registration**

- i. The purpose of the Asset Register is to maintain an accurate record of all assets procured by the Authority. It records the monetary value, date of acquisition, supplier, asset description, asset type, user, location, its economic life span and its depreciation rate.
- ii. Once an asset is procured, it is assigned an asset registration number which is a serial number which denotes the year, month of purchase and the number assigned on the register.
- iii. All fixed assets are to be kept by the staff member it is assigned to once register.
- iv. The Finance Asset Officer is responsible for registration, custody and control of assets assigned to individual staff members and the respective Division. The Finance Asset Office is also responsible for coordinating asset audits and physical inventories as well as recording capital asset acquisitions, transfers, and disposals.
- v. In order to maintain accurate asset records, asset transfers shall be recorded promptly and before transfer by using the approved Asset Transfer Form. Any asset transferred from one Division to another Division must follow the proper process and fill out an Asset Transfer Form. Failure to fill out an Asset Transfer Form will mean that the original holder of the asset on the Asset Register will be liable for the asset in the event of loss or damage. The Asset Transfer Form to affect the transfer of any asset must be signed and approved by the Manager Corporate before it becomes valid. The Finance Asset Officer will be responsible for sighting the transfer of asset and will only sign the form once the process is completed prior to approval.

Threshold

### **2.6.3 Types of Assets**

The Authority has two categories of assets - Current Assets and Non-Current Assets.

- i. **Current Assets** are assets recorded under Current Assets of the Authority's Balance Sheet and include cash and cash equivalent.
- ii. **Non-Current Assets** are assets recorded under Non-Current Assets of the Authority's Balance Sheet.

### **2.6.4 Disposal or Asset Write Off**

- i. In order to maintain accurate asset records, asset disposals shall be recorded promptly.
- ii. No fixed asset is to be written off without prior review and recommendation from the Finance Division.
- iii. When a computer or printer is requested to be written off, the responsible Division must complete and submit the Write-Off Form (FS0016-A) together with a supporting report to confirm the need to replace or repair. Information required on the form includes:
  - (a) Asset Type
  - (b) Asset Register Number
  - (c) Item Description
  - (d) Reason for Write Off

(e) Approval Signatures

- iv. An asset that has been fully depreciated and reached its useful life will be written off if it is no longer functioning. If these assets are still functioning, the Authority may continue to use them or may tender these items for sale to the staff at a reasonable price.
- v. The Authority will have to dispose the asset appropriately once it is written off.

## **2.7 MOTOR VEHICLE POLICY**

Uses of office vehicles are aligned closely to the Government of Samoa Motor Vehicle Policy to ensure proper usage of these vehicles the functions and duties of the Authority in an economical and efficient way.

### **2.7.1 Use of Motor Vehicles**

- i. Motor Vehicles are to be used only for official work apart from allocated operational response fleets.
- ii. Only authorized drivers are allowed to drive Authority vehicles.
- iii. All motor vehicles except Executive Management assigned vehicles and responding vehicles must be garaged at the end of business hours each working day.
- iv. An employee (other than a Commissioner, Assistant Commissioner, Manager Corporate Services or a designated driver authorized to drive) must not use a vehicle at any time except for official matters or for the purpose of carrying out services during normal working hours. After hours usage of vehicles other than responding vehicles and Executive Management assigned vehicles require the approval of the Commissioner.
- v. If a non-responding vehicle is used after hours, a label to display the sign “**AUTHORISED VEHICLE**” must be affixed to a vehicle and is to be approved by the Commissioner.

### **2.7.2 Motor Vehicle License Plates**

- i. All Authority motor vehicle license plates must be marked clearly with **FESA** to ensure easy identification.

### **2.7.3 Motor Vehicle Repairs and Maintenance**

The Mechanic Division of the Authority is responsible for supervision and maintenance of any motor vehicle used by the Authority

- i. The vehicle must be clean (**interior and exterior**) at all times to help maintain its good appearance.
- ii. All vehicle services performed must be listed on the service form, FS019A – MV Service Form.
- iii. All repair and maintenance performed for the month must be listed on the repair and maintenance form, FS019B – SFESA MV R & M Form.
- iv. For vehicles involved in accidents, an irregularity report must be submitted immediately after the accident to enable any investigation to be carried out and to avoid any delay in the process.

### **2.7.4 Fuelling of Motor Vehicles**

- i. All Authority vehicles are authorized to be fuelled at the following petrol stations every Tuesdays and Friday from 10.00am to 4.00pm.
  - (a) Taumeasina Service Station - all vehicles stationed at Apia Fire Station
  - (b) CB Meredith Station Vailoa - all vehicles stationed at Faleata Fire Station

- (c) Amataga Trading Company - all vehicles stationed at Maota Fire Station
- (d) Transwork Ltd - all vehicles stationed at Asau Fire Station
- ii. It is the responsibility of the Station Officer on Day-Shift to check all vehicles in station and submit the full list of vehicles to be refilled to Finance Division for completing the Fuel Book. The fuel book states the date, vehicle registration number, quantity of fuel (in litres), rate, total amount and the driver's name and signature. The fuel book should be authorised by the Commissioner, Assistant Commissioner or the Manager Corporate Service prior to use.
- iii. Rental vehicle hired by the Authority to undertake Authority businesses that require re-fuel will also observe the process above.
- iv. All other container fuel refills for generators, lawn mowers, rescue boats and portable pumps requires authorization by the Manager Corporate Service.

### **2.7.5 Drivers Responsibilities**

- i. Each driver is responsible for the actual possession, care and use of the Authority vehicle whilst operating it. To be an authorised driver, a staff member must hold a valid driver's license which is the responsibility of the staff member to produce. Once a valid driver's license is produced, the Commander Mechanic will conduct driving tests to test the capability of the staff member to operate office vehicles. Commander Mechanic determines from this exercise whether a staff member is fit to operate office vehicles and also lists the vehicles that the staff is fit to drive and refer the Driver's Authorized form for endorsement of the process by the Manager Corporate Services and approval by the Commissioner. The Authority, if it requires shall provide for an employee's initial commercial driver's license and renewal every year thereafter as long as the staff member is clear to drive office vehicles.
- ii. Drivers shall be responsible for:
  - a) Producing his/her initial private license and its renewal.
  - b) Operation of the vehicle in a manner consistent with best practices that avoid abuse, theft, neglect or disrespect of the equipment
  - c) The use of seat belts and is mandatory for drivers and passengers.
  - d) Reporting immediately to the Commander Mechanic defects and faults, however slight, in the vehicles
  - e) Custody and supervision of tools and spare parts belonging and carried on the vehicle. Where a driver passes over the control of a vehicle permanently to another, both drivers must check the condition of the vehicle, tools, and spare parts before the transfer takes place.
  - f) Ensure driver's license is current and advises HR and Finance two months before expiry.
  - g) Complete the Log book provided when the vehicle leaves and returns to the office.

### **2.7.6 Unauthorised Smoking, Narcotics& Alcohol**

- i. Any form of smoking both legal and non-legal smoking and the taking of narcotics is strictly prohibited when operating Authority vehicles.
- ii. Consuming alcohol while operating an Authority vehicle is strictly prohibited

### **2.7.7 Accidents Involving Authority Motor Vehicles**

In the event of an accident, the responsible driver must:

- a) Call the police on all accidents and obtain a copy of the police report.
- b) Not attempt settlement, regardless of how minor.
- c) Retrieve names, addresses and phone numbers of injured person and witnesses if possible.
- d) Exchange vehicle identification, Insurance Company name and policy numbers with the other driver.

- e) Take a photograph of the scene of accident if possible.
- f) Complete the accident report in your vehicle.
- g) Turn all information over to your officer in charge immediately after arriving in Station.

### **2.7.8 Insurance and Registration of Motor Vehicles**

All Authority motor vehicles shall be insured, registered and licensed in accordance with the Government Policy.

### **2.8 PETTY CASH POLICY**

- i. Petty Cash is for the payment of small cash transactions required in the daily operation and is intended to meet short term and urgent needs. Petty cash must not be used to pay invoices which must be processed through the purchasing and creditors payment system.
- ii. The maximum amount that can be paid out of petty cash is **\$50.00** per invoice.
- iii. The Finance Division is responsible for holding and handling petty cash. Accountable Officers must be properly authorised to carry out this function. Adequate controls should be instituted to safeguard petty cash holdings.
- iv. Regular reconciliation of Petty Cash should be undertaken and documented by the Manager Corporate Services. The Principal Accountant is the designated petty cash holder whilst the Manager Corporate Services is designated to conduct spot checks of petty cash.
- v. Please note that the following **are not** to be paid from Petty Cash:
  - a) Vehicle petrol or diesel
  - b) Allowances such as travelling and overnight
  - c) Cash power, Electricity, Water bills
  - d) Any donations
- vi. The amount of the petty cash float is to be \$500.00 at any one time;
- vii. The petty cash fund is to be reimbursed when cash on hand is below \$50 tala;
- viii. The cash is to be locked away in the deposit safe overnight and reconciled daily;
- ix. Petty cash vouchers are to be completed by the Finance Officer and expenses can only be made for the purpose(s) for which the fund has been authorized by the Manager Corporate Service or Commissioner.
- x. Original receipt and supporting document are required to support petty cash payment which should contain the following information;
  - a) Date of purchase or payment;
  - b) Name of the Supplier
  - c) Name of Payee
  - d) Voucher Number
  - e) Details of Payment
  - f) Payee Signature
  - g) Amount to be disbursed
  - h) Prepare by
  - i) Approved by
  - j) Disbursed by
  - k) Checked by
  - l) Account Code
  - m) Balance carry forward

- xi. Petty Cash Re-imburement will only be conducted once the cash remaining is less than and equal to \$20.00 and the reconciliation of Petty Cash Vouchers balances with the remaining cash on hand.

## **2.9 BUDGET PREPARATION & MONITORING**

The Authority's financial year starts on 1 July and finishes on 30 June every year. The preparation of the budget will be based on guidelines provided by the Ministry of Finance (MoF) every year and also strictly observes the timeline provided by MoF.

### **2.9.1 Budget Preparation**

- i. In preparing the budget forecast, the following will be considered:
  - a) Last three financial year receipts and payments.
  - b) Authority's Annual Plan initiatives, goals and Key Performance Indicators to gauge the priority areas that the Authority needs to achieve.
  - c) Capital Procurement and Project Development earmarked in the Authority's Strategic Plan.
  - d) Budget Estimates (Personnel Cost/Operating Cost/Capital Cost/Below the line items/Cost Recoveries)

### **2.9.2 Budget Monitoring**

- i. The Budget is allocated to five major categories below:
  - a) Expenditures - Operational expenses
  - b) Capital - Assets procurement
  - c) Personnel - Salaries and allowances
  - d) Cost Recoveries - Revenue collection
  - e) Below the line items - One off projects expenses, capital or personnel
- ii. The Principal Accountant is responsible for checking and updating budget figures to each Output when request is submitted for acquiring goods and services. Monthly budget report must be prepared and forward to each Output Managers to assist them to monitor their budget and to ensure that expenditures are not exceeded.

### **2.9.3 Budget Allocation**

The budget is allocated by the Ministry of Finance around mid-June for the next financial year starting on the 1 July every year. The SFESA budget is allocated to 4 outputs and each output has been allocated for in the MYOB system. The Ministry of Finance will allocate a certain budget for expenditures, personnel and capital per output.

- 1) Output One : Policy Advice to the Responsible Minister and the Board
- 2) Output Two : Fire Suppression and Emergency Response Services
- 3) Output Three : Fire Safety, Awareness and Prevention Services
- 4) Output Four : Corporate Service Department

## **3. FINANCIAL REPORTING**

As required under the Public Bodies Act 2001 and the Public Finance Management Act 2001, financial reports should be reviewed by the Audit Committee before they are presented to the Board for approval. All financial reports should be approved by the Board before submission to the Ministry of Public Enterprises, Ministry of Finance, Auditors, Cabinet and Parliament.

### **3.1 Monthly Report**

A monthly financial report must be submitted to the SFESA Board of Director's meetings each month.

### **3.2 Quarterly Report**

Quarterly financial reports are to be submitted first to the Board of Directors before it is sent to the Ministry of Public Enterprises (MPE) no later than one (1) month after end of every quarter.

### **3.3 Annual Report**

The Annual Report of the Authority must include audited accounts which must be submitted to the Ministry of Public Enterprises (MPE) no later than four (4) months after end of financial year. The Annual Report must be submitted to the Legislative Assembly no later than five (5) months after end of financial year.

## **4. BANK ACCOUNTS**

The Authority operates three (3) bank accounts and requires two (2) authorized signatories for operating. The Bank Accounts are as follows:

4.1 3732259 - ANZ Bank (Samoa) Ltd, SFESA - Main Account

4.2 3835164 - ANZ Bank (Samoa) Ltd, SFESA - ACC

4.3 2000900114 - Bank of the South Pacific, SFESA - (VISA Card)

4.4 The Approved Signatories for the accounts are the:

- 1) Responsible Minister
- 2) Chairman
- 3) Commissioner
- 4) Manager Corporate Services
- 5) Assistant Commissioners Operations and Fire Safety, ONLY when in an Acting Commissioner capacity.

4.5 The delegated authority for signing of cheques which require two signatories are stated hereunder:

- 1) ≤ \$50,000 - Chairman, Commissioner and Manager Corporate Services
- 2) ≥ \$50,000 - Responsible Minister, Chairman and Commissioner
- 3) Any two signatories in 4.4 above for each category are sufficient for the purpose of this Section.

## **5. AUDITING**

The Controller and Chief Auditor shall be the Auditor for the Authority as stipulated in the Public Bodies Act 2001. However, the Controller and Chief Auditor may contract out its functions.

### **AUDIT COMMITTEE**

- a) The Board shall establish an Audit Committee to provide regular advice to the Board on:
  - 1) The Authority's systems of financial reporting and internal controls
  - 2) Identified major risks to which the Authority is exposed and ensuring that the internal control systems introduced by management are adequate and functioning effectively.
  - 3) Reviewing significant financial risks areas.
  - 4) Reviewing interim financial information.
  - 5) Monitoring compliance with statutory requirements.
  - 6) Reviewing financial statements by management prior to approval by the Board.
  - 7) Any other matters as directed by the Board.
- b) The Board shall determine the membership of the Audit Committee subject to the following:

- 1) Persons who are not directors may be appointed as independent members of the Audit Committee.
- 2) The Chairperson of the audit committee must be a director of the SFESA Board.
- 3) The Commissioner must not be a member of the Audit Committee.
- 4) The Manager Corporate Service (or a nominated staff member from the CSD) must attend meetings of the Audit Committee as an observer and not as a member of the Committee.

The Audit committee shall have unrestricted access to the Principal Accountant and External Auditors. The Audit Committee shall meet at least once every quarter.

### **AMENDMENTS**

The Financial Policies and Procedures Manual should be reviewed every 5 years by the Executive, and any amendment and/or recommendation to be presented to the Board for endorsement.

### **COMMENCEMENT DATE**

The SFESA Finance Policy and Procedural Manual 2019 comes into effect on 1 July 2019.







### SAMOA FIRE & EMERGENCY SERVICES AUTHORITY QUOTATION ANALYSIS FORM

	SUPPLIER NAME	CONTACT PERSON	TELEPHONE NUMBER
1			
2			
3			

ITEM SPECIFICATIONS	1	2	3
Amount	\$ -	\$ -	\$ -
Plus: VAGST	incl	incl	incl
Less: W/Tax%			
TOTAL COST	\$ -	\$ -	\$ -

**Comments:**

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Prepared By: \_\_\_\_\_  
*Output*

Approved By: \_\_\_\_\_  
*Manager Corporate Service /  
Principal Accountant*



**SAMOA FIRE & EMERGENCY SERVICES AUTHORITY**

**REQUEST FOR PAYMENT (RFP)**

Cheque Number	
---------------	--

<b>Instructions for Payment</b> (Pls fill/tick appropriate box)		Date: _____ Payee: _____ Address: _____ Attention: _____	<b>Attachments</b> (Pls tick appropriate box)	
Cheque			Purchase Order	
Currency			Requisition Form	
Bank Draft			Invoice/Receipt	
Telegraphic Transfer			Quotations	

Natural Account	Output	Description	QTY	SAT	Enter Foreign Currency below
		<b>TOTAL PAYABLE</b>			

<b>Prepared by:</b>	<b>Checked by:</b>	<b>Approved by:</b>	<b>Counter Sign:</b>

<b>Received by:</b>	
<b>Names(s)</b>	<b>Signature</b>



## SAMOA FIRE & EMERGENCY SERVICES AUTHORITY

### INVOICE REQUEST

Date:        /        /

Incident Form #

#### Customer Details

Name:	Contact:
Address:	Contact Number:

#### Department

Tick one

Finance CSU		Fire Safety		Operations	
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#### Type of Service

Tick one

Fire Safety		Operations	
Building Plan		Structure fire	
Demonstrations		Grass fire	
Warden training		Rubbish fire	
Simulation Exercise		Electrical fire	
Awareness programs		Vehicle fire	
Dangerous Goods		Vehicle accident	
		False alarm	
General Service- give details			

Chargeable Amount		Finance use only	
Amount		Invoice Number	
VAGST		Prepared by	
TOTAL Amount		Checked by	
APPROVE	DECLINE	OUTPUT MANAGER - SIGN	



## SAMOA FIRE & EMERGENCY SERVICES AUTHORITY

### PROPERTY, PLANT & EQUIPMENT ISSUE FORM

PPE :	ISSUED TO :
MODEL # :	FIRE STATION :
P/N # :	RESPONSIBLE OFFICER :
S/N # :	ACCESSORIES :
TOTAL VALUE :	Register # :

#### CONDITIONS:

The following are the guidelines and conditions as laid out by the Samoa Fire & Emergency Services Authority for issuing of its properties, plants and equipments.

- The \_\_\_\_\_ remains the property of SFESA, including all associated accessories.
- The \_\_\_\_\_ is responsible for the proper use and care of the \_\_\_\_\_ and must be reported immediately any faults, damage or loss of the property.
- In the case of the property being damaged, lost or stolen, a written report must be handed to the Corporate Service Division as soon as it is realized. A copy of this report should be submitted to your immediate superior.
- Replacement cost stated above including accessories must be deducted from the responsible officer's salary or paid directly to the Finance Division.
- There will be a monthly inspection of the property including accessories where if any items are missing, a report stating a valid reason of the item not being presented for inspection should be submitted. Inspection date and time will be advised via email or memo.
- The Output Manager is responsible to provide clear justification to the finance division if any further queries required.

Failure to comply with the above conditions will result in disciplinary or legal action.

#### **Declaration:**

I agree to abide by the abovementioned guidelines, conditions and requirements.



RECEIVED BY:	WITNESSED BY:	APPROVED BY :
SIGNATURE:	SIGNATURE:	SIGNATURE :
RANK:	RANK:	RANK :
DATE:	DATE:	DATE:



SAMOA FIRE & EMERGENCY SERVICES AUTHORITY

**APPLICATION FOR ASSET WRITE OFF**

ASSET TYPE: \_\_\_\_\_

ASSET REGISTER #: \_\_\_\_\_

Item Description	Reason for write off	WDBV:	Write off Committee Recommendation
		COST PRICE:	

**Applicant:**

Signature: \_\_\_\_\_ Name: \_\_\_\_\_ Designation: \_\_\_\_\_ Date: \_\_\_\_\_

**Recommended by:**

Signature: \_\_\_\_\_ Name: \_\_\_\_\_ Designation: \_\_\_\_\_ Date: \_\_\_\_\_

**Approved by:**

Signature: \_\_\_\_\_ Name: \_\_\_\_\_ Designation: \_\_\_\_\_ Date: \_\_\_\_\_



**SAMOA FIRE & EMERGENCY SERVICE AUTHORITY**

**MOTOR VEHICLE REPAIRS & MAINTENANCE FORM**

<b>REGISTRATION NO.</b>	<b>MAKE</b>	<b>BRAND</b>
<b>ODOMETER READING</b>	<b>DATE LAST SERVICED</b>	<b>DATE</b>

	<b>QTY</b>	<b>PRICE PER UNIT</b>	<b>TOTAL \$\$</b>
OIL FILTER			
ENGINE OIL			
ATF			
GEAR OIL			
FUEL FILTER			
AIR FILTER			
<b>TOTAL COST</b>			

Performed by: ..... Designation: .....

Signature: ..... Date: .....



**SAMOA FIRE & EMERGENCY SERVICE AUTHORITY**

**MOTOR VEHICLE SPARE PARTS FORM**

REGISTRATION NO.	MAKE	BRAND
ODOMETER READING	DATE LAST REPAIRED/REPLACED	DATE

	QTY	PRICE PER UNIT	TOTAL \$\$
<b>TYRES</b>			
<b>BREAK PADS</b>			
<b>BATTERIES</b>			
<b>TOTAL COST</b>			

**Performed by:** ..... **Designation:** .....

**Signature:** ..... **Date:** .....





**SAMOA FIRE & EMERGENCY SERVICES AUTHORITY**

**DRIVER AUTHORISATION FORM**

**EMPLOYEE INFORMATION**

(TO BE COMPLETED BY THE APPLICANT)

<u>EMPLOYEE NUMBER:</u>	<u>FIRST NAME:</u>	<u>LAST NAME:</u>	<u>STATION:</u>
<u>POSITION:</u>	<u>DEPARTMENT:</u>	<u>COMMENCEMENT DATE:</u>	<u>EMPLOYMENT STATUS:</u> <input type="checkbox"/> NEW <input type="checkbox"/> CURRENT
<u>EMPLOYEE SIGNATURE:</u>		<u>DATE:</u>	

**DRIVERS LICENSE INFORMATION**

(TO BE COMPLETED BY THE APPLICANT)

<u>LICENSE NUMBER:</u>	<u>LICENSE TYPE:</u> <input type="checkbox"/> Private <input type="checkbox"/> Commercial	<u>TRANSMISSION TYPE:</u> <input type="checkbox"/> Manual <input type="checkbox"/> Automatic	<u>ISSUE DATE:</u>	<u>EXPIRY DATE:</u>
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**RECOMMENDATION(S)**

(TO BE COMPLETED BY THE RECOMMENDING OFFICER)- PLEASE VIEW BACK PAGE

**APPROVED VEHICLES TO OPERATE**

LIGHT GOODS VEHICLES  
DETAILS: \_\_\_\_\_

HEAVY GOODS VEHICLES  
DETAILS: \_\_\_\_\_

OTHERS:  
DETAILS: \_\_\_\_\_

RECOMMENDING OFFICER SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

**VERIFICATION**

\_\_\_\_\_  
ASSISTANT COMMISSIONER - CSU

\_\_\_\_\_  
SIGNATURE

\_\_\_\_\_  
DATE

**APPROVAL**

\_\_\_\_\_  
COMMISSIONER

\_\_\_\_\_  
SIGNATURE

\_\_\_\_\_  
DATE

By signing the above Authorisation Form, the Authorised Driver is hereby bound under the SFESA Motor Vehicle Policy 2017 and shall take all necessary measures for the protection and operation of the SFESA Vehicles Fleet.

The following vehicles and functions are recommended for the applicant to operate:

	Veh. Regn #	Description	Drive	Pump Operator
1	FESA 01	Ford Ranger D/Cab – White		
4	FESA 04	Pumber Trucks		
5	FESA 05	Scania MK3 Pumper Tanker		
6	FESA 06	21 Ti Perkins International Auto		
7	FESA 07	Ambulance –German		
8	FESA 08	Isuzu Red Pumper		
9	FESA 09	Isuzu Red Pumper		
10	FESA 10	Toyota Land Cruiser Pick Up		
11	FESA 11	Toyota Land Cruiser Pick-up		
12	FESA 12	Isuzu Red Pumper		
13	FESA 13	Mercedes Ambulance		
14	FESA 14	Ford Ranger D/Cab – Red		
15	FESA 15	Isuzu Red Pumper		
16	FESA 16	Hino Red Pumper Tank		
18	FESA 18	Toyota Hiace Van		
19	FESA 19	Mitsubishi Chemical Truck		
20	FESA 20	Scania MK3 Pumper Tanker		
21	FESA 21	Mercedes Benz White Ambulance		
22	FESA 22	Toyota Red/White Prado		
23	FESA 23	Isuzu yellow 6 wheeler fire truck		
24	FESA 24	Isuzu Tanker 1 Truck		
25	FESA 25	Toyota Hilux D/Cab		
26	FESA 26	Mercedes Benz Blue Angel		
27	FESA 27	Scania M3 Pumper Tanker		
28	FESA 28	Toyota Hilux D/Cab		
29	FESA 29	Daihatsu Dyna		
30	FESA 30	Daihatsu Dyna		
31	FESA 31	Daihatsu Dyna		
32	FESA 32	Toyota Hilux D/Cab		
33	FESA 33	Daihatsu Dyna		
34	FESA 34	Daihatsu Dyna		
35	FESA 35	Daihatsu Dyna		
36	FESA 36	Scania MK3 Pumper Tanker		
37	FESA 37	Hino 6 Wheeler Fire Truck		
38	FESA 38	Hino 6 Wheeler Fire Truck		
39	FESA 39	Mitsubishi 6 Wheeler Fire Truck		
40	FESA 40	Toyota Land Cruiser Pumper Truck		

Assessed by:	Commander Mechanics	Commander Training
Number of Authorised Vehicles to Operate	<input type="text"/>	<input type="text"/>
Signature:	<input type="text"/>	<input type="text"/>
Date:	<input type="text"/>	<input type="text"/>

By signing the above Authorisation Form, the Authorised Driver is hereby bound under the SFESA Motor Vehicle Policy 2017 and shall take all necessary measures for the protection and operation of the SFESA Vehicles Fleet.

Annex 10: FS017 – Petty Cash Voucher

FS017



**SAMOA FIRE & EMERGENCY SERVICES AUTHORITY**

**PETTY CASH VOUCHER**

<b>Supplier:</b>		<b>DATE</b>	<b>VOUCHER NO</b>
<b>Name of Payee</b>		<b>Received the sum of :</b>	
<b>Details of Payment:</b>			tālā
			sene
		<b>S</b>	<b>:</b>
<b>Payee Signature :</b>		<b>Disbursed by :</b>	
<b>PREPARED BY :</b>	<b>APPROVED BY :</b>	<b>ACCOUNT CODE</b>	<b>CHECKED BY:</b>
		<b>BALANCE C/F</b>	<b>S</b> <b>:</b>



**SAMOA FIRE & EMERGENCY SERVICES AUTHORITY**

**PAYROLL AUTHORISED NOTICE FORM**

<i>Employee Information</i>	
SFESA REF. No.	
First Name	
Middle Names	
Last Name	
Date of Birth	
Village	

Commencement Date

<i>Employment Information</i>	
Employee Number	
Designation	
Department	
Location	

<i>Payroll Information</i>	
Salary	
Shift Allowance	
Risk & Safety Allowance	
NPF Employer Contribution	7%
ACC Employer Contribution	1%

<i>Account Details</i>	
Bank Name	
Bank Account Number	
Account Name	
NPF Number	

Termination/Resignation Date

**Comment/Action:**

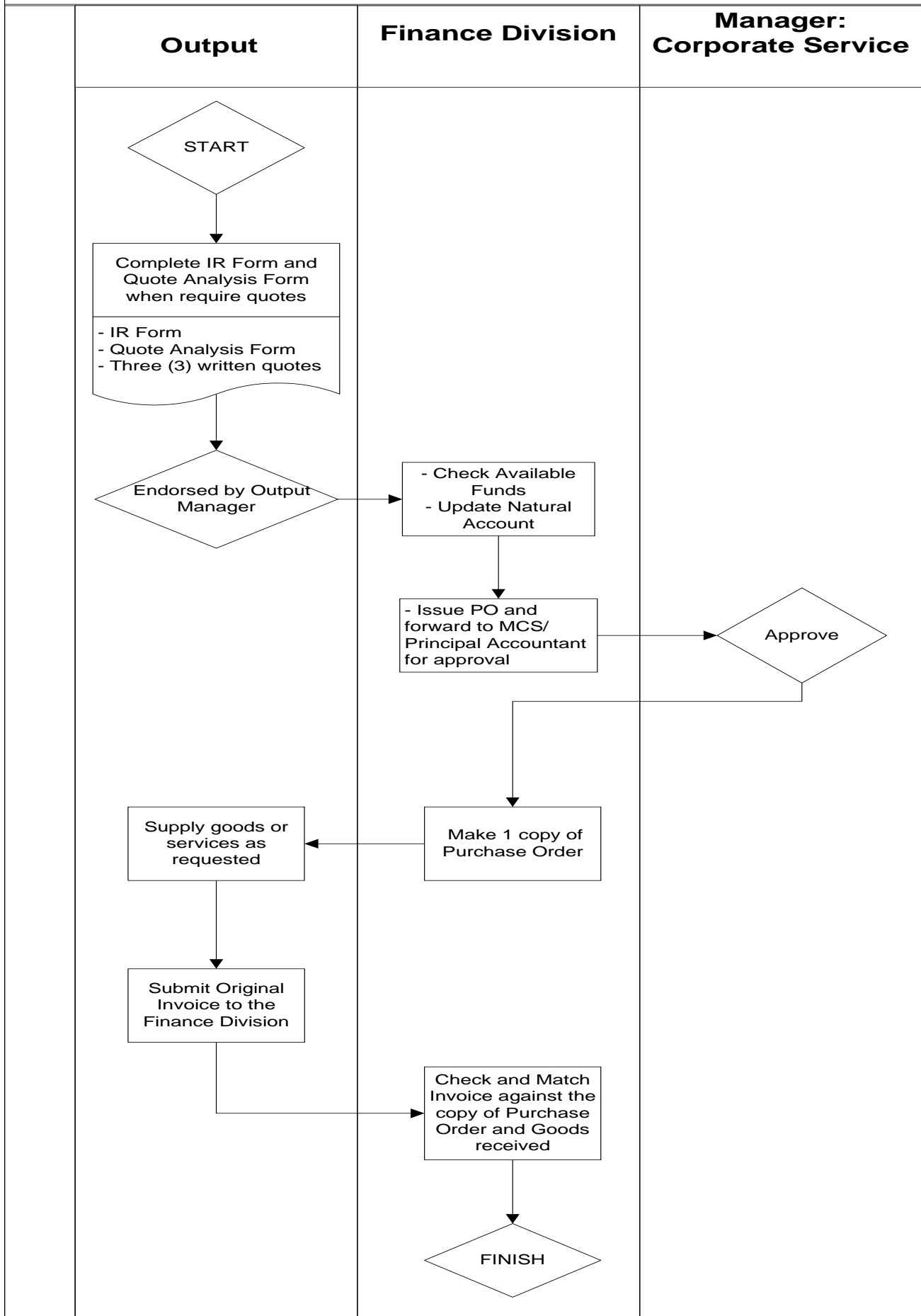
**Verified by:**

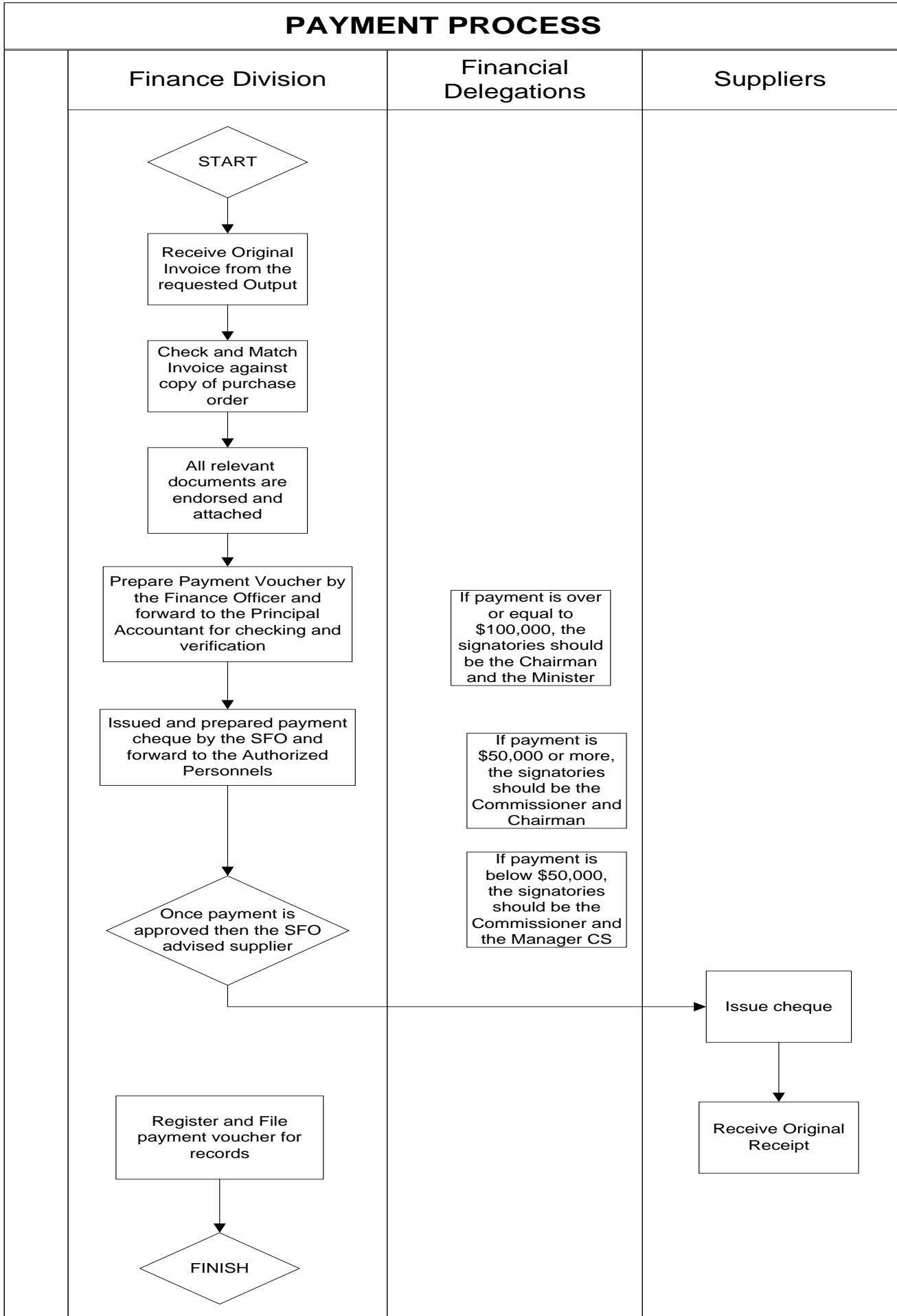
**Approved by:**

\_\_\_\_\_  
Human Resource Division

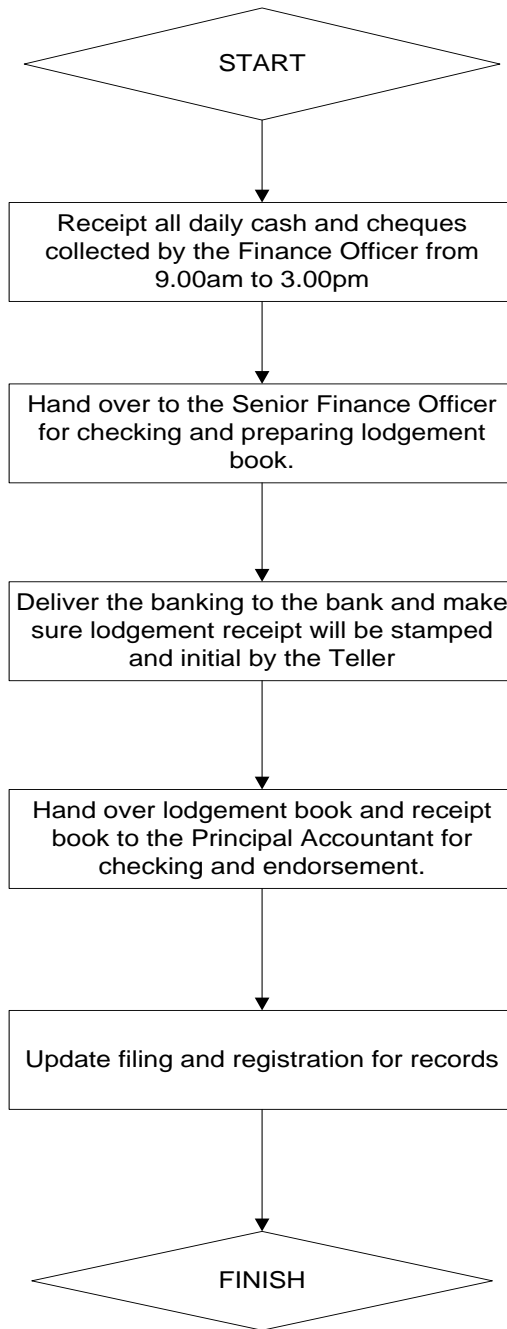
\_\_\_\_\_  
Manager Corporate Service

# PROCUREMENT PROCESS

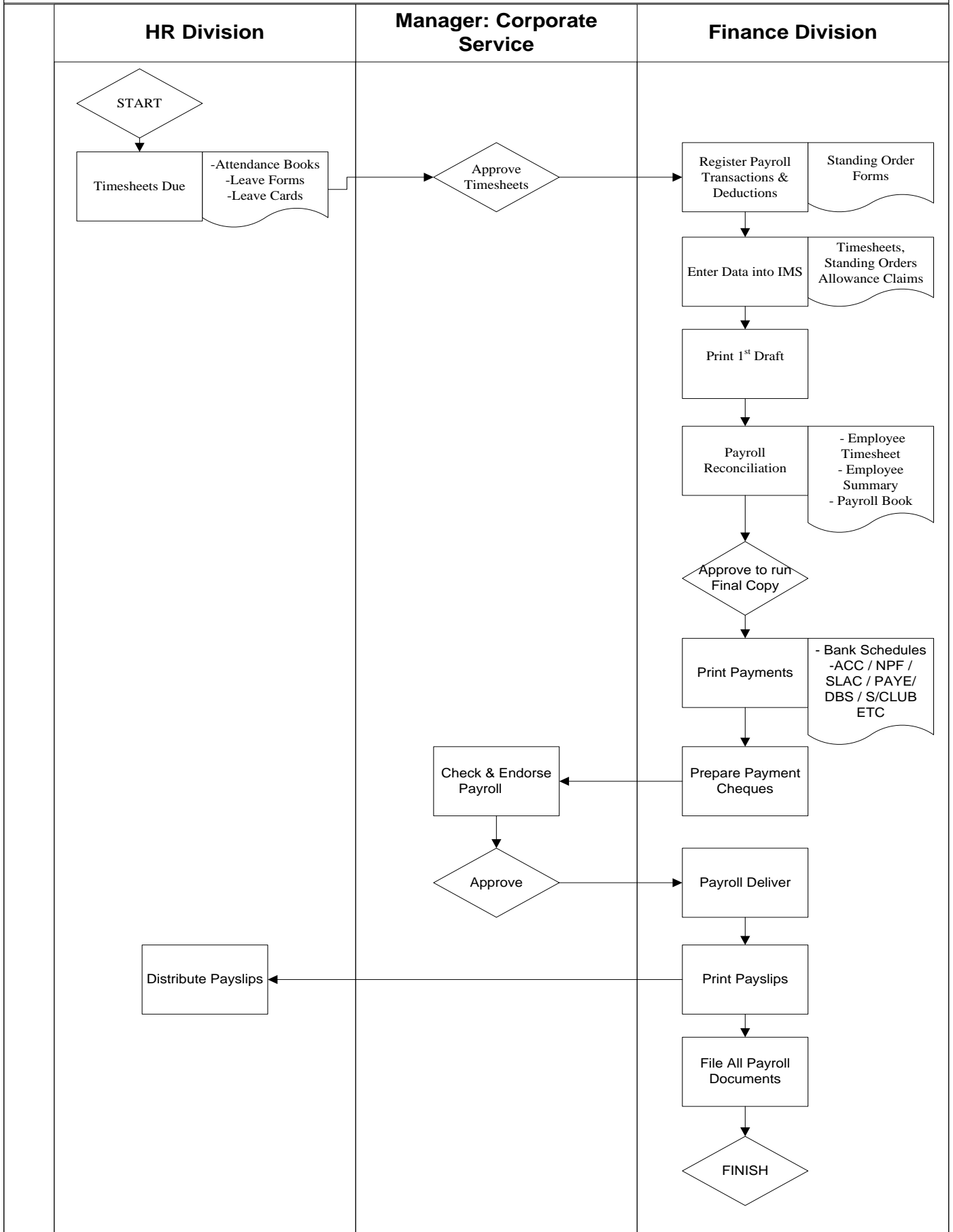




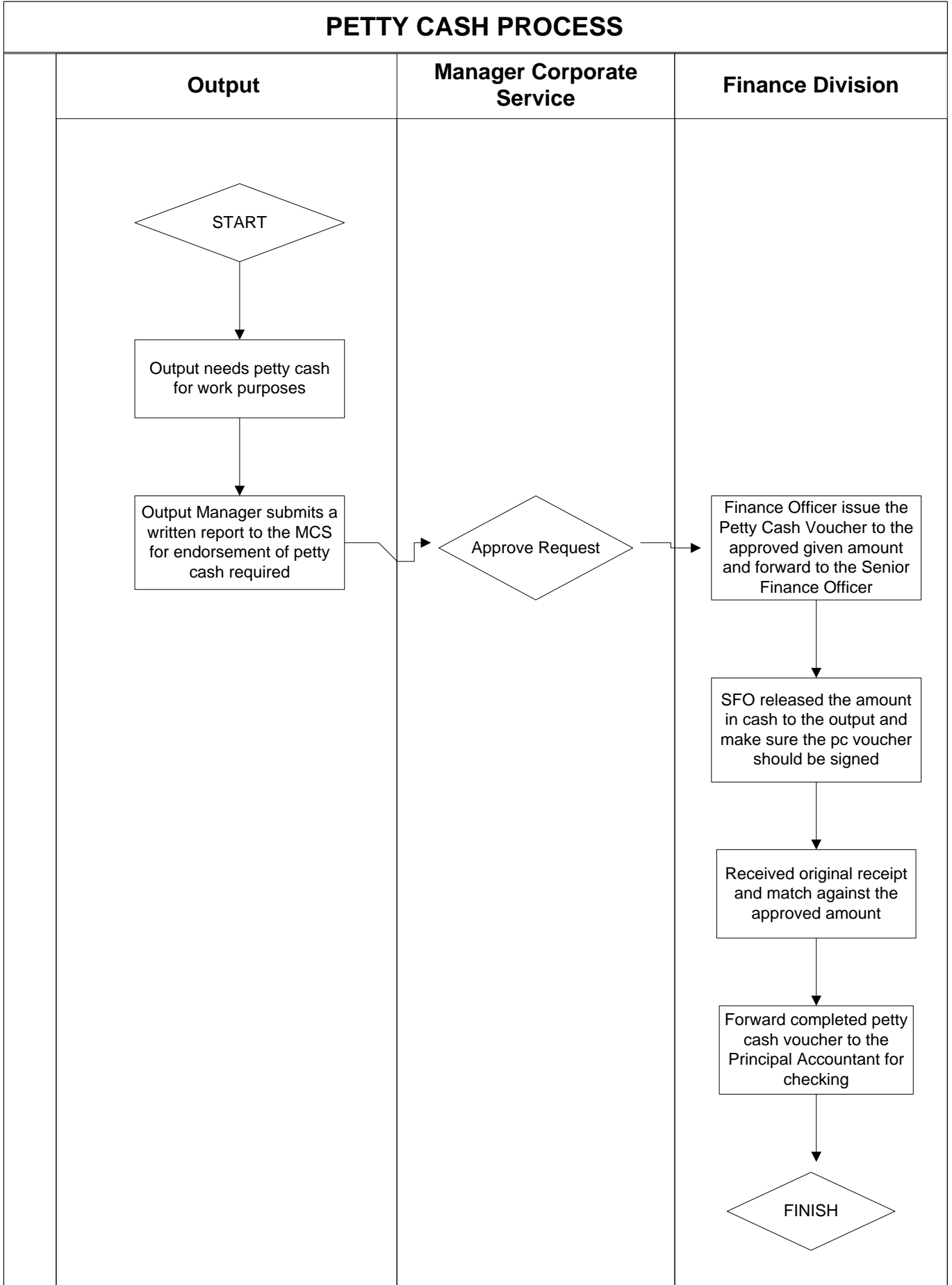
### RECEIPTING & BANKING PROCESS



**PAYROLL PROCESS**







### ASSET ACQUISITION PROCESS

