



**SOUTHWEST STATE OF SOMALIA**  
**MINISTRY OF FINANCE**

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**HUMAN RESOURCE  
POLICIES AND PROCEDURES  
MINISTRY OF FINANCE  
SOUTH WEST STATE OF  
SOMALIA**

**2016 - 2017**

## **1. PREAMBLE**

The Human Resources Policies and Procedures Manual of the Ministry of Finance has been developed under the authority of clause 7.5 of the Law on the Civil Service of South West State of Somalia, 26 January 2015. In the case of any discrepancy between the provisions of this document and the Civil Service Law, the Civil Service Law has precedence.

The Human Resources Policies and Procedures Manual details the expectations of the Ministry of Finance from employees and what employees should expect from the Ministry of Finance. The HR policies will ensure that the Ministry of Finance meets its commitments in relation to the laws and regulations of South West State of Somalia. The manual sets out obligations, standards of behavior and procedures to be followed in all matters relating to the employees of the Ministry of Finance and the employment contract.

Copies of this document will be distributed to all department units for easy access and reference by staff

## **2. SCOPE of POLICY**

The policy document is applicable to all employees of the Ministry of Finance in the various departments of the Ministry of Finance and any activities touching on employees. The Ministry of Finance organizational structure is appended to this manual. The structure will be updated from time to time in response to changes and developments in the Ministry of Finance. The Human Resources Policies are intended to be used hand in hand with the Ministry of Finance Strategic Plan.

## **3. OBJECTIVES OF THE POLICY**

The aim of this policy document is to:

- Promoting favorable Ministry of Finance and employee relations.
- Providing adequate guidelines to facilitate dealing effectively with inter-staff conflicts, disputes and grievances.
- Providing an environment where individual employees will participate in the development of their careers and where they will have opportunity to fully utilize individual talents and ambitions. The Ministry of Finance will always endeavor to place employees in functions that present them with the necessary challenges.
- Keeping employees informed of changes taking place in the organization to enable them appreciate the reasons for the changes and the objectives of their work.
- Enhancing teamwork and cooperation.

## **4 POLICY STATEMENTS**

### **4.1 Recruitment and selection and deployment**

It is important to maintain an optimum number of adequately skilled employees for the efficient and effective management of the Ministry of Finance. The Ministry of Finance will recruit and retain skilled and competent people, who will be committed to its course and have proven integrity. Selection will be done through a structured and transparent recruitment process which complies with procedures set out in the Civil Service Law and instructions that may be issued by the Civil Service Commission. Retention will be done through robust performance management and reward systems.

Requests to fill vacant positions in the organogram (approved establishment) must be approved by the Director General, the HR manager and the relevant Head of Department.

All staff requisitions must be accompanied with job profile/job description approved by the Civil Service Commission. The selection of employees will be done on merit. It is expected that the individuals determined to be the best qualified by the Recruitment Committee will be selected and placed in those assignments for which they are considered qualified. The Ministry of Finance is an equal opportunity employer. Composition of interview panel and other procedures are to be issued.

### **4.2 Contracts of employment**

Staff members will be hired through a written contract issued by the Civil Service Commission. The contract will define the terms and conditions of employment. No person is considered a staff, or eligible for benefits, until a contract has been issued and confirmed and accepted by the person to whom employment is being offered.

This condition is also applicable to cases where a fixed term contract has expired and is being renewed. The workstation for each member of staff shall be specified in the letter of appointment. However the employee may be transferred to another workstation in accordance with the procedures set out in the Civil Service Law.

Where a new employee is required to report to the Ministry of Finance headquarters before proceeding to their place of posting, if the place of posting is outside Kismayo, the Ministry of Finance shall meet the travel costs from Kismayo to the place of posting. Where the employee is to report straight to the workstation, the staff members shall meet the travel costs.

### **4.3 Probation**

The probation period for permanent staff is three (3) months. Probation procedures will follow the guidelines issues by the Civil Service Commission. During the probation period the Ministry of Finance will provide orientation and training to the employee, and the new employee and the Ministry of Finance will have a chance to evaluate the employee's adjustment to the position and to the job responsibilities. During this period the immediate supervisor and the new employee will communicate periodically regarding the latter's

performance progress. Either party may terminate employment during probation as set out in the Civil Service Law.

#### **4.4 Employment of Relatives**

It is the Ministry of Finance policy to discourage employment of close relatives e.g. siblings, spouses, parents and offspring. However, this does not bar two members of staff from getting married while both are in Ministry of Finance employment. In case this happens management will evaluate each case on its own merit with a view to determining whether one partner should be transferred to another department.

It is the responsibility of HR to ensure that husband and wife in the employment of the Ministry of Finance will not work in the same Business Unit or in positions where they have direct influence over the work of one another.

#### **4.5 Reward and Remuneration**

- a. Ministry of Finance staff will be paid according to the grades and pay levels set out in the Decree on Civil Service Salaries, 26 January 2015.
- b. The starting salary for every employee takes into account the duties, qualifications, experience and responsibility requirements determined by the job description for each position as evaluated through the grading structure in place.
- c. The salary scale provides for annual pay and/or merit increases through a systematic process of performance appraisal undertaken for each employee.
- d. The Ministry of Finance provides reasonable terms and conditions of service to employees that are comparable with those applicable for similar positions in other such organizations provided it shall have adequate funds and ability to pay.

#### **4.6 Job Descriptions**

All employees will have a current job description, which delineates basic responsibilities. The employee may be required to perform other duties periodically in response to work demands of the Ministry of Finance. It is also understood that job descriptions are not static and are subject to change from time to time. The job descriptions will be written in a language that clearly defines the scope, targets and limitations of the job. Any changes to job descriptions will be reviewed by the Civil Service Commission to ensure they remain reasonable and appropriate for the grade level of the position.

#### **4.7 Performance Appraisals**

The Ministry will conduct regular performance appraisal to ensure staff productivity relates directly to rewards. Performance appraisals will be conducted according to procedures required by the Civil Service Commission. In order to ensure that performance appraisals are effective, clear targets and objectives have to be set for each position at the start of each calendar year (These can be reviewed quarterly or bi-annually as needed). It is against these set targets and objectives that appraisals will be carried out. The Ministry of Finance shall not tolerate poor performance or performance below the set targets and such could lead to dismissal.

Supervisors shall keep a summary of the performance and progress of each of their subordinates giving them credit where due and drawing their attention to any shortcomings so that they correct any identified deficiencies and shortcomings in good time. It is the responsibility of the Human Resources Division to do a comprehensive analysis of all performance appraisals once submitted and table a report to the Director General office outlining the key issues, trends and concerns.

#### **4.8 Ethics and Code of conduct**

Employees must comply with the duties and responsibilities set out in Section 7 of the Civil Service Law and shall not engage in prohibited actions specified in Section 8 of the Civil Service Law. In addition, the Ministry of Finance specifies the following expectations of the performance of employees.

The Ministry of Finance adopts a zero tolerance position to all forms of corruption, bribery and unethical practices at the work place. In adopting a Zero corruption tolerance position, the Ministry of Finance aims at: -

1. Prohibiting corruption, bribery and unethical practices in any form whether direct or indirect.
2. Committing to the implementation of programmes to counter corruption, bribery and unethical practices. To ensure adherence, it is required that all employees use principles based on commitment to fundamental values of integrity, transparency and accountability. The following should be adhered to:
  - i. Conflict between a staff member's private interest and the Ministry of Finance is unacceptable. Where this situation arises the member should bring it to the management's attention at the earliest opportunity possible, in order for the conflict to be satisfactorily resolved, without damage to the Ministry of Finance or the integrity of the staff member.
  - ii. Acceptance of gifts, services or rewards which could affect the independent judgment of a staff member after or during the discharge of duties should be avoided and where inevitable the assessment and judgment of others, and in particular, colleagues ought to be sought rather than use one's own partial/subjective judgment.

- iii. No employee shall accept gifts from any person or firm if such gifts are aimed at influencing the employee's or the Ministry of Finance decision to do dealing with the third party. Such gifts should be returned with a note of explanation.
- iv. Employees are not prohibited from accepting advertising novelties such as pens, pencils, calendars, etc. or other gifts of minimal value when circumstances clearly show that the gifts are offered as a sign of appreciation for the good work South West State State of Somalia is doing in improving business environment for the tax payers. Non-monetary gifts with a value more than \$100 should be referred to HR Division or line manager.
- v. Whether on or off duty, the Ministry of Finance staff members are expected to conduct themselves as professionals, displaying the highest level of integrity and honesty in all their dealings.
- vi. Employees are expected to manage finances both personal and organizational with wisdom and integrity.

All staff will be expected to portray the utmost respect for one another, irrespective of seniority or personal status. Staff witch-hunting, discrimination or favoritism of any member of staff by another will not be tolerated.

#### **4.9 Confidentiality and Trust**

Respect of the privacy of South West State State of Somalia affairs is a fundamental principle of the Ministry of Finance. The confidentiality of South West State State of Somalia information and secrets in terms of its financial status, revenue position and general policies in the development stages are as important as protecting employees personal information . The Ministry of Finance is committed to safeguarding confidentiality of its entire staff. The responsibility for such care rests with each Ministry of Finance employee. All employees are expected to adhere to the following guidelines relating to staff and Ministry of Finance information:

- a. All information concerning any aspect of the Ministry of Finance is to be considered confidential. Any unauthorized disclosure of such information is illegal and employees found violating this principle will face disciplinary action. This applies to any and all information whether spoken, written, stored in computer memory or stored in any form of media. All staff members are expected to sign a confidentiality form upon appointment and also at the time of leaving the Ministry of Finance.
- b. Considerable care must be exercised to ensure that any communication by word of mouth, by writing, by electronic means or any other form of communication is treated with the utmost secrecy and sensitivity.
- c. In conversations with citizens or fellow Ministry of Finance employees on the telephone, care must be taken to prevent outsiders from overhearing confidential information.

- d. Information should not be divulged over the telephone unless the identity of the caller and his/her right to receive such information is definitely established.

There are exceptional circumstances under which information may be disclosed. For example, where consent has been obtained from the staff, there is a public duty, there is a legal duty.

While there are other circumstances, the utmost care and discretion must be taken when considering disclosure and it is strongly recommended that legal advice is sought in such cases. All Ministry of Finance staff shall sign a confidentiality form upon appointment.

### **5.0 Professionalism**

Professionalism is a combination of knowledge, experience, common sense and sound judgment. It places an obligation on the staff member to acquire all knowledge and skills necessary to perform assignments to the highest standards possible. Employees of the Ministry of Finance are expected to:

- i. Be aware of the changes that are constantly taking place, not only within the Ministry of Finance in the federal member states, but also the effects of legal and other constraints that are being applied from a variety of sources outside South West State of Somalia.
- ii. Maintain the highest professional standards at all times. Staff should share the vision of South West State of Somalia and in particular the Ministry of Finance and contribute to the mission and goals of the Ministry of Finance as defined in the Ministry of Finance Strategic Plan. Employees are expected to display the Ministry of Finance Values of:
  - justice
  - Innovation
  - accountability
  - integrity
  - Transparency
- iii. Maintain high standards of personal behavior and cleanliness of both self and premises.

## **5.1 Dress code**

The Ministry of Finance expects each employee to present a neat, clean and Islamic-like appearance at all times. Dress and appearance should not be offensive to other staffs. Staff members are expected to conduct themselves according to certain norms and principles which govern our daily work life and working environment. The way we dress is important as it conveys who we are and what we stand for. All staff members are required to portray an Islamic like image to the public.

### **Staff Exits (Staff Retirement, Resignation, Redundancy or Dismissal)**

Retirement, resignation, redundancy or dismissal of staff will follow the procedures set out in the Civil Service Law and instructions issued by the Civil Service Commission on these matters. Salary and benefit entitlements in each case are set out in the Civil Service Law or in other legislation that may be issued.

#### **I. Voluntary resignation**

Staff members who voluntarily resign from the Ministry of Finance are required to give at least one months notice, as specified in clause 20.1 of the Civil Service Law. In addition the Ministry expects Heads of Departments and Senior Managers in charge of critical departments to give a minimum of three (3) months notice. Any employee wishing to resign should submit his/her resignation in writing to the Head of Department stating the reasons for resignation and the effective date of resignation.

The Director General will confirm acceptance of resignations in writing in the case of Senior Management while the Human Resources Division will confirm acceptance of resignations for all other staff in consultation with the Director General. The HR Division will inform the Civil Service Commission of the resignation.

#### **II. Summary dismissal**

Any employee who is found to have breached the conditions laid out in the disciplinary procedures in section 5.6 a) below on 'Gross Misconduct' will be summarily dismissed from employment with the Ministry of Finance.

#### **III. Employee redundancy/employee lay-offs**

An employee will be laid off if his/her position is declared permanently surplus to requirements in accordance with provisions in Section 21 of the Civil Service Law as a result of an official structural realignment within the Ministry of Finance.

#### **IV. Retirement**

The official retirement age Civil Servants of JSS is 65 years. An employee may request retirement before this age due to illness as set out in part V below. The provisions relating to retirement from the Civil Service are set out in Section 19 of the Civil Service Law.

#### **V. Retirement on medical grounds**



Occasions may arise when due to persistent ill health and where a qualified doctor has confirmed the persistent nature of the illness, and the matter has been considered and approved by the Director General an employee is retired on medical grounds.

### **Termination by Death**

The termination of a deceased employee's employment will be effective from the date of death. Accrued wages and benefits will be paid to the next of kin as per the details given in the "Personal Data (Bio-data) Form or as determined by a court of law.

## **5.2 Staff Movement**

The Ministry of Finance shall endeavor to move its staff across the departments in a bid to develop their skills and equip them with the right knowledge and attitude as part of their growth within the Ministry of Finance.

Promotions and transfers will be implemented in accordance with procedures in the Civil Service Law and instructions issued by the Civil Service Commission.

### **I. Promotions**

New and vacant positions will be filled in accordance with the Civil Service Law and in accordance with the following criteria:

- (a) Promotions will be made on the basis of qualifications and merit as determined by the Recruitment Committee
- (b) Length of continuous service shall be considered in promotions when it is the only significant difference among employees with equal or nearly equal qualifications.

### **II. Acting appointments**

It is expected that from time to time staff will be called upon to perform duties above their grades when the substantive job holder is away or is unable to perform the same. The opportunity to perform at a higher grade should be seen as part of staff development. The following guidelines will be followed:

- a. As far as possible staff will be designated to act in positions in the same department or in areas where they have the relevant skills and competencies.
- b. A letter appointing a staff member to act in a position must be issued and signed by the Human Resources Division and the Director General
- c. A person may act in the position of the Director General only with the approval of the Minister of Finance and the President. However the Director General can appoint a person to act as head of departments - Directors.

- d. The acting period will not exceed six (6) months continuously.

A staff member acting at a higher position will be paid at the lowest salary step of the grade for the position in which he/she is acting. To be eligible for acting salary, one must act for at least two month and have been duly appointed in writing to act in the job.

If a position remains vacant for more than six (6) consecutive months, steps must be taken to advertise and fill the vacancy according to procedures in the Civil Service Law. .

### **5.3 Internal Transfers**

The Ministry of Finance shall from time to time affect either inter-departmental transfers or transfers from one station to the others. Transfers may be initiated by the Ministry of Finance or may be at the request of a staff member and will comply with the Civil Service Law. Transfers must be made to a vacant position in the Ministry of Finance organogram (establishment) and the transferred employee must meet the qualification and experience requirements of the position. Transfers will be approved and recorded by the Civil Service Commission.

#### **I. Transfers initiated by the Ministry of Finance**

Where the Ministry of Finance transfers a staff member, the Ministry of Finance will cover travel and transportation costs for the employee, his personal belongings and the immediate family if its outside the current work station.

The Ministry of Finance shall arrange for accommodation for the staff member in a convenient place for a period not exceeding one (1) month to give the employee opportunity to allocate an appropriate accommodation. Alternatively, should the employee choose to arrange his/her own accommodation, the Ministry of Finance shall pay one month's basic salary in lieu as settling-in Allowance. It will be the responsibility of HR to prudently manage costs related to transfers.

#### **II. Transfers at the request of the employee**

Staff member who requests for transfer shall do so by applying to the HR through the immediate supervisor. It's at the discretion of the Director General in consultation with the HR and the respective head of department to grant it or not. Staff requesting transfers will be required to meet relocation costs.

## **5 Working Hours**

The Ministry of Finance working hours are governed by the Civil Service Law and the needs of the Ministry. The Civil Service Law has established minimum working hours of 36 hours per week, Saturday to Thursday. The following are the rules relating to working hours:

- I. The usual workweek is Saturday to Thursday. To address the requirements of the Ministry, some Fridays will be designated as working days on special occasions. Staff will receive time off in lieu of extra hours worked.

- II. Normal working hours are from 8.30 am to 3.00 p.m. Staff members are entitled to one (1) hour lunch break.
- III. The lunch breaks will be scheduled by the department heads to ensure that individuals coming in are not left unattended.
- IV. The working hours for the departments can be changed from time to time as guided by Ministry needs

If any staff is unable to report to work as stipulated, or for some genuine reason has to report to work late, he/she must call the Supervisor by 9.30 am and inform him/her accordingly. Employees who absent themselves from duty and fail to contact their supervisors for three consecutive days will be considered to have absconded from duty and their services will be terminated.

## **6 Leave**

The Ministry of Finance staff shall be entitled to leave as set out in Section 15 of the Civil Service Law.

### **1. Annual Leave**

Each employee is entitled to annual leave of 2 days per completed month of employment [24 days per year] which they are expected to take in the course of the year. As a minimum, each employee must take leave to ensure a continuous rest period of 15 calendar days.

Employees may only carry forward a maximum of five (5) days of the previous year's leave into the first quarter of the following calendar year, provided that they utilize these days within the first quarter of the year. No cash payment shall be made to a staff member for unused leave days.

### **2. Sick leave**

Sick leave is provided to cover illness, which prevent an employee from attending work. Sick-off entitlement is 12 days on full pay in any 12 months period.

Any absence from duty that is due to illness must be justified by the employee producing a medical certificate certifying incapacity to work, duly signed by a qualified medical practitioner. In the absence of a doctor's certificate, the employee's absence will be treated as unauthorized. Sick-off duty granted by a doctor is considered on consecutive days basis and not on working days basis.

Should an employee fall sick and cannot perform his daily duties or report to work for more than 12 days he/she may be eligible for leave without pay, subject to approval of the Director General.

An employee's full compensation will be reinstated upon return to work.

In the event, however, absence from work is necessitated for a continuous period of over 45 calendar days, the Ministry of Finance may deem that the employee is retired on medical grounds. The employee will be entitled to retirement payments as specified in the Civil Service Law or other instructions.

### **3. Maternity Leave/Paternity Leave**

Female employees are entitled to maternity leave of 14 weeks with full pay and benefits. Maternity leave should be applied for at least 3 months before the due date.

A female employee who has taken Maternity leave shall not forfeit her Annual Leave. Male employees are entitled to paternity leave of 2 work days with full pay & benefits.

### **4. Compassionate leave**

An employee who loses any member of his immediate family, that is Father, Mother, Brother, sister or child is entitled to 12 work days compassionate leave on full pay.

### **5. Leave Without Pay**

An employee who is required to attend to some personal matters of exceptional importance may seek leave without pay. In addition to the usual leave process, requests for leave without pay must be recommended by the Head of Department who will endorse it for approval by the Human Resources Division and the Director General.

No annual leave shall accrue to an employee during the period of leave without pay. At any one time leave without pay shall not exceed six (6) months. Leave without pay is at the discretion of the Ministry of Finance. For the purpose of computing retirement benefits of an employee, the period of leave without pay is not regarded as employment.

### **5.5 Grievance**

The Ministry of Finance believes that it is in the best interest of the Ministry and its employees that individuals resolve disputes arising in the workplace by first seeking understanding between themselves, or by resolving the issue within the Ministry without referring the matter to the Civil Service Commission. The Ministry of Finance will endeavor to facilitate internal resolution of grievances. All appeals will be lodged in the first instance with the Head of the relevant department, who will handle the matter in consultation with and under the guidance of the Human Resources Division. Complaints against one's immediate supervisor, shall as far as possible be first discussed between the two parties. If such discussion does not lead to a satisfactory resolution of the problem, a written complaint (with a copy made to the immediate supervisor) may be filled with the Head of Department, detailing the issue of conflict and efforts made at resolving it. Another appeal may be lodged through the Human Resources Division who shall handle the matter together with the Director General's office. For heads of department such grievance matters could be escalated to the Minister or the disciplinary committee. The decision of the Disciplinary committee is final.

An employee who is not satisfied with the internal resolution of the grievance retains the right to raise the matter with the Civil Service Commission. An employee must not be penalized for raising a grievance either internally or with the Civil Service Commission.

#### **5.6 Disciplinary**

All disciplinary matters must be handled by disciplinary committee. The committee will have its own terms of reference. Employees who have received a second warning may be dismissed without further warning if within a period of twelve calendar months they have received a second warning letter and they have not registered any improvement or they continue to breach policies and regulations of the Ministry of Finance.

All Cautionary letters shall be written and should detail the misdemeanor/\_offence/ misconduct and require the employee to militate against the accusations and explain why disciplinary action should not be taken against him/her. The employee must respond within 48 hours. A letter of warning that is over one year old shall cease to be valid if no further complaints of a similar nature are registered against the employee.

Any employee facing disciplinary action will be given the opportunity to defend himself both verbally and in writing. Any employee serving a warning shall not be entitled to any facility benefits during the 12 month period. Any employee serving a warning shall not be entitled to any salary increment until the 12 month period is over. This however can be mitigated if there is significant improvement after a period of 6 months. The line manager will appeal for a waiver in writing to the Human Resources Division, giving specific reasons. This shall be discussed by the Director General and a decision arrived at accordingly.

#### **a) Gross Misconduct**

**Any staff charged with gross misconduct (as determined by management) will be subjected to summary dismissal.**

Gross misconduct includes but is not limited to the following:

- Continued absence from work without communication and valid reasons
- Drugs and alcohol intoxication
- Sexual immorality
- Persistent insubordination verified by immediate supervisor, Human Resources Division and the Director General Office.
- Persistent interpersonal conflicts & violence
- Consistent below standard work performance
- Theft, fraud or misappropriation of the Ministry of Finance property (In addition, the Ministry of Finance shall prosecute)
- Criminal Conviction by court of law
- Consistent non adherence to the Ministry of Finance policies and procedures

#### **b. Suspension**

An employee may be suspended for a maximum period of 30 days if necessary to enable further investigations into a matter. The employee will be entitled to half salary during this period. However, where criminal proceedings, which call into question an employee's integrity or which involve the Ministry of Finance interest are instituted against an employee, the employee shall not be paid any salary during this period and Management will reserve the right to take action as it shall deem necessary, which action may include termination/dismissal. If the investigations are completed and the employee is exonerated he/she will be reinstated and paid the salary arrears in full.

#### **5.7 Harassment**

Harassment is behavior, which could be verbal, physical, deliberate, unsolicited and unwelcome. This includes unwelcome remarks, jokes, innuendoes about a person's body attire, leering, practical jokes, which cause awkwardness or embarrassment, and acts which cause humiliation, insult or intimidation. Harassment is prohibited in the work place and could lead to dismissal.

Any employee encountering such behavior from anyone, including supervisors or fellow employees, they need to bring the problem to the attention of his/her supervisor or the next level supervisor, and/or the Human Resources Division. Employees are required that, if they encounter such behavior, they should not instigate or spread rumors of alleged harassment among fellow employees. This may cause more damage to the individuals involved and the organization as a whole. If the situation involves the immediate

supervisor, the employee should contact someone else in the direct line of command or the Human Resources Division

### **5.8 Personnel Records**

A confidential personnel file on each staff member will be maintained by the Human Resources Division. All information of a personal nature maintained by the Ministry of Finance in each employee's personnel file may be released for inspection only when requested by duly authorized Agencies, with the written consent of the employee or by due process of law. Employees must notify their immediate supervisor and the Human Resources Unit of any changes that occur and such information is in employees file.

### **5.9 Travel Advances**

Procedures for payment of travel advances and travel related expenses will follow the provisions of the Regulation on Travel Costs and Travel-Related Allowances of Civil Servants employed by the Interim South West State Administration.

Staff members may apply for travel advances for travel that has been duly authorized. The advance must be reconciled within 14 days upon return from the trip failure of which, the advance will be recovered from the salary without reference to the staff member concerned. All staff members traveling beyond the boundary of their workstation for official purposes will be entitled to the reimbursement of the expenses incurred. All advances reconciliation's and claims for out of the station expenses must be authorized by the Human Resources department.

A full daily rate is paid when employees travel outside their station on duty, which necessitates 16 hours or more stay. The daily out of station rate comprises of accommodation and meals /out of pocket allowance. When a staff member uses his/her personal car for official duties, he/she shall be reimbursed according to the kilometers taken and as per the prescribed rate and engine capacity of the vehicle outlined in the Mileage Rates Schedule prepared from time to time. All travels outside the country must be approved by the Director General and for Director General by the Minister of Finance. The rates relating to travel expenses shall be detailed in the HR Plan.

### **5.0 Health and safety**

The Ministry of Finance is committed to providing visitors and staff a safe and healthy working environment. The Ministry of Finance will continuously train and sensitize staff on matters of Safety and Health and will comply with all regulatory requirements. In return Staffs are required to co-operate in ensuring that our environment is safe and healthy and where any hazardous substance noted should be brought to the attention of management.

## **7 CONTROL AND MONITORING**

Compliance shall monitor the implementation of this policy and report the same to the board of directors. Audit will carry out normal and special audit as required under the

audit schedule. Noncompliance to this policy may lead to disciplinary action. Head of Administration Department must ensure full adherence to this policy document.

## **8 APPROVAL.**

This policy is approved by H.E Sheikh Hassan Ibrahim Hussein the Minister of Finance (Resolution No. -----Minute No. ----- Dated -----), and the Director General is authorised to establish more detailed policies, procedures and programmes consistent with the provisions of the Policy.