

Citizens Channel

**FINANCE,
ACCOUNTING & PROCUREMENT
MANUAL**



I. Purpose and Scope

The purpose of this manual is to describe the main concepts, principles and procedures of the Citizens Channel office's finance system to ensure consistent, effective and transparent operations.

Internal controls and established written policies help to provide assurance that reliable financial information is produced in a timely and accurate manner. Specific internal control objectives that help to achieve these broader goals include the following:

- Proper authorization of all transactions and activities to reduce the possibility that incorrect or fraudulent transactions or activities occur.
- Assigning different individuals the responsibilities of authorizing transactions, recording transactions, and maintaining custody of assets to reduce the opportunity for any individual employee to both commit and conceal errors or theft of assets.
- Design and use of adequate documents and records to help ensure proper recording of transactions and events.

This manual is related to other Citizens Channel manuals such as the Administrative Manual. This manual contains confidential information which is not to be published or distributed outside CC. Any changes in the contents of this manual can be executed only with the consent of the Executive Director.

Billable Expenses

Any cost must be documented to be reasonable, allocable, and allowable.

- *Reasonable*. A cost is considered to be reasonable if a prudent businessperson would be likely to incur it in the course of doing business. This "prudent businessperson" test applies both to the kinds of goods and services being purchased and the amounts paid for them.
- *Allocable*. In order to be allocable, a cost must be clearly associated with the task to which it is being charged.
- *Allowable*. This is the most complex of the criteria, and there are many Albanian government regulations and Citizens Channel policies that dictate what is allowable and what is not. Some common examples of unallowable costs include:
 - Items inconsistent with, or purchased in a way that is inconsistent with, written Citizens Channel policies
 - Alcoholic beverages
 - Bribes or other inherently illegal transactions
 - Interest on borrowed money
 - Luxury goods
 - Any other transaction not allowed by donors in case of donor funds use

Fraud Prevention

All Citizens Channel staff, but particularly finance and accounting staff, have a responsibility to report any activity which they believe may indicate fraud, theft, or other malfeasance to their superior or, if they believe their superior to be implicated, to Board of Directors. This includes transactions of suspicious size, or suspicious documentation of transactions.

Finance and accounting staff have a responsibility to watch for fraud and can expect to be questioned if suspicious transactions are discovered which were not reported.

There are many indicators of possible fraud or other malfeasance, but some common signs include:

- Vendor receipts in an employee's handwriting, or receipts from multiple vendors in the same handwriting
- Receipts with signs of alteration (white-out, for example)
- Unit costs (at hotels, for example) that are higher for some employees than others
- Prices in excess of reasonable market rates
- Disproportionate amounts of activity in particular geographic areas

3. Finance Overview

Mission

To directly support the Citizens Channel mission by performing the following:

- Process all financial operations ensuring that the financial policies and procedures detailed in this manual are implemented and followed at all times.
- Prepare and verify monthly financial reports to be presented and discussed with the Executive Director and when the later finds matters to be particularly important to the CC, these will be discussed with the Board of Directors in regular meetings as set in the By-Laws.
- Ensure that all proper controls, checks, and balances are implemented according to the policies and procedures outlined by Citizens Channel and donors in case of donor funds use.

While offering the above services, the Finance Officer assumes complete accountability for the accuracy of all financial data.

Chain of Command

Financial activities of Citizens Channel are carried out by the Finance Officer who reports directly to the Executive Director. All financial reports, policies and procedures are reviewed and approved by the Executive Director before implementation.

The Finance Officer is accountable for the performance, productivity and integrity of all financial actions and/or activities.

Job Descriptions and Performance Appraisal

The Job Description for the Finance Officer clearly defines the responsibilities and duties of the employee in this position. The Finance Officer is evaluated according to the employee performance and evaluation system outlined in the Administrative Manual.

Procedures for Monitoring Quality

In addition to the formal performance reviews conducted by the Executive Director annually, additional procedures are employed by the Citizens Channel to check the quality of work and accuracy of the Finance Officer.

While monitoring quality of the finance activities, emphasis should be given on:

- Accuracy, consistency and transparency of cash disbursements

- Timeliness, accuracy and consistency of financial reporting
- Efficient cash management
- Open and transparent communication and cooperation with Citizens Channel personnel, the project's partners and donors in case of donor funds use.

The following procedures shall be used for monitoring the quality of Finance activities:

- Cash reconciliation (Appendix A) performed monthly by the Finance Officer or other person in charge with review by Executive Director.
- Review of all monthly journal entries, receipt book, and bank transfers by Executive Director. (Not every entry needs to be verified, but a thorough review should be performed).
- Review and verification of all monthly financial reports, supporting documents and payroll by Executive Director.

All of the above procedures will be discussed in detail throughout the manual.

If mistakes are identified in an employee's work, Executive Director should monitor the employee's work until it improves.

4. Bank Accounts

The Citizens Channel will have up to (4) bank accounts it shall be responsible for:

- One accounts in USD or EUR in case of donor funds use
- One ALL account
- One GBP account in case of donor funds use
- If separate bank account is required by donor additional bank account will be opened in the currency that donor requires

A **bank account journal** is used to record all transfers to (deposits) and withdrawals (cash or bank transfer) from the Citizens Channel corporate bank accounts.

At the end of each month, this journal should be reconciled (Appendix B) with the monthly bank statement. If any differences are noted, the cause should be identified and the correction made either internally or with the bank. The Executive Director should be informed of all differences between these two statements and should be reviewing the reconciliation also.

Signatories

The Executive Director is the only member granted primary signatory power for the Citizens Channel corporate USD/EUR/GBP and ALL accounts.

If required by donor, another Citizens Channel employee will be added as authorized signatory for the bank transactions.

The Finance Officer is responsible for preparing payments form. ***At no time may a transaction be prepared/requested and approved by the same individual.***

Bank transfers should be issued as the preferred method of payment when possible for all expenses greater than the equivalent of 25,000 ALL paid to a commercial business.

The bank transfer should be made payable to the vendor, not to the representative of the vendor, unless a letter is provided from the vendor providing these explicit instructions and the ID card of the representative is verified.

5. Organization and Filing System

The Finance Officer is responsible for maintaining the hard copy and electronic organizational filing system. Finance binders should be created for filing all monthly documents and reports and vouchers for all transactions. The binders should be labeled by account, and at the close of each month the Finance Officer should ensure that documentation for all transactions are filed away in the appropriate binders to help stay organized. Monthly dividers will be inserted into each of the account binders, as volume permits.

Each account requires its own binder and should be divided as follows:

1. Cash Account

- Printout of monthly Expense Report for the petty cash account and cash in safe, signed by Executive Director
- Printout of monthly cash reconciliation report signed by Executive Director
- Cash Expense Vouchers with stapled corresponding invoices/receipts/travel vouchers

2. Bank Accounts

- Printout of monthly Expense Report for USD, EUR and GBP accounts, signed by Finance Officer, and Executive Director
- Printout of monthly USD, GBP and EUR accounts reconciliation report signed by Finance Officer & Executive Director.
- Copies of all bank transfers issued that month
- Numbered Expense Vouchers with corresponding invoices/receipts/travel vouchers attached to each voucher

Additional binders are required as follows:

1. Bank Account Statements

2. Reference Book

- Updated Finance Manual
- Current per diem and travel regulations

3. Salaries

- Binder used to record and organize monthly salaries and copies of bank transfer payments
- **Must** be kept locked.

6. Deadlines and Monthly Schedules

In order to meet deadlines for reporting, the following schedule must be followed. Reporting will remain on reporting cycle of the 1st to the last day of every month.

Preparer	Receiver	Document, or Product	Deadline for SENDING
CITIZENS CHANNEL Finance Officer	Executive Director	Electronic Reports	Close of Business on the first day of every month for the previous period.
CITIZENS CHANNEL Finance Officer	Executive Director	Copies of Monthly Cash and Bank	By the 10 th of every month for the previous

		transfer Vouchers and attached receipts for all accounts (including Petty Cash)	calendar month
CITIZENS CHANNEL Finance Officer	Executive Director	Monthly bank and cash reconciliation statements for all accounts including PC	By the 10 th of every month (recommended to be reconciled at the same time as finalizing the field report)

Citizens Channel financial statements and reports provide a picture of the health and quality of the organization. Citizens Channel financial information is used to measure the value of services that the company offers and the capability to cover the costs of the company's services. Therefore the accuracy and consistency of financial reporting is very important to CC.

7. Supporting Receipts for Cash Disbursements, Purchases and Expenses

Allowable, Allocable, Fair and Reasonable Compliance

All expenses incurred in support of the operations of the Citizens Channel must meet certain compliance measures. Costs incurred must be allowable, allocable, fair and reasonable, in accordance with Albanian legislation, donor requirements and Citizens Channel Policies.

All expenditures must be supported by a vendor receipt that contains the amount, the description of purchase, the name and the signature (stamp) of the vendor. This backup should be attached to a corresponding expense voucher from or petty cash form.

- *Travel vouchers.* For travel needing approval, written, signed and approved travel vouchers should be included as backup for travel payments.
- *Boarding passes.* For air travel, **original** boarding passes are to be attached to the expense report to ensure that the traveler used the carrier class of travel claimed.
- *Procedural backup.* If specific procedural backup is required by CITIZENS CHANNEL policy (for example, a procurement requiring written quotes), it is to be attached to the voucher.
- *Approvals.* If a specific approval to complete a transaction was sought and received from the Donor Representative, Executive Director or Board of Directors, this approval should be attached to the journal voucher.

Regular payments (officerent, translation services, and officesupplies) should be done on the basis of the Contracts/Purchase Order/Service Order signed with the providers of the above. Originals of these Contracts/Purchase Orders are kept by the Executive Director.

8. Expense Vouchers

All bank/cash transfers must have an **Expense voucher** to accompany the payment. The Expense Voucher contains key information that must be filled out IN FULL:

- ✓ Date of payment
- ✓ Draw a circle around "Bank transfer" on the Expense Voucher
- ✓ Payee details
- ✓ Bank transfer Number
- ✓ Particulars of Payment (Explanation or description of the payment)

- ✓ Expenditure Type
- ✓ Amount of payment in ALL or USD/EUR/GBP
- ✓ Prepared by (Finance Officer), Checked and Approved by Executive Director/Board of Directors, and Recipient signature lines

The Expense Voucher is prepared by the Finance Officer and forwarded to the Executive Director for final approval.

The expense voucher numbers will be in consecutive order, numbered as follows:

Petty cash vouchers: pc/month,year,unique#

Bank vouchers: ba/month,year,unique#

NOTE: Voucher numbers should NOT repeat. Each voucher should have its own, unique number.

Once complete, the Expense Vouchers and supporting backup should be filed in the respective account binder divided by month, filed in numeric sequence. Copies of the signed bank transfer must be filed with the voucher in the appropriate month of the account binders.

9. Petty Cash Account

Cash is the asset that has the greatest potential for loss or misuse. Controls over cash are chiefly concerned with providing assurance that all cash that should have been received was in fact received, was recorded accurately, and was deposited promptly.

Citizens Channel will keep all cash on hand in one location – the petty cash box, which is to be kept locked away when not in use.

The *petty cash account* is used to pay for incidental and miscellaneous office expenses incurred that are **25,000 ALL or less**. The **Petty Cash Journal** is an electronic journal maintained on a daily basis by the Finance Officer, and should be saved in the drive. The petty cash account journal must be reconciled on a daily basis. The electronic Petty Cash Journal must be printed on a monthly basis, balance checked and verified by the Finance Officer, and filed in the cash account binder.

On a monthly basis, the Executive Director will review the month's transactions and audit the accuracy of the cash journals with the Finance Officer. The Executive Director and Finance Officer both sign the results of the monthly audit. In the case where a discrepancy is noted, the Executive Director must be notified immediately for corrective or investigative action.

The petty cash box will maintain a maximum of the equivalent of 50,000 ALL– 150,000 ALL and will also be replenished through an Expense Voucher request. The cash replenishments should be made by preparing an Expense Voucher which is approved by the Executive Director.

Safe Access and Security to restricted data

Access to the keys and/or combinations for the office safe, extra office and vehicle keys should be restricted to specific, designated personnel. Keys should be maintained in a safe, locked place. Keeping

Salary Adjustment

Salary increases will be determined at the **sole discretion** of the supervisor and approved by the Executive Director. The amount of salary increase is dependent on the employee's performance, and budgetary limits. Employees will be eligible for a salary increase as the result of promotion or outstanding performance.

All necessary approvals must be in-hand prior to a salary increase being implemented and paid out.

Confidentiality

Salary information is strictly confidential. The Finance Officer is not allowed to share employee salary information with anybody. All salary documentation should be filed in a secure location in the Finance Officer's Salary Binder.

12. Time Sheets

The **time sheet** is the basis for calculating salary payments. It is also a legal document required to document cash disbursements for auditing purposes.

Time sheets are to be completed, daily, by each individual employee. Vacation and sick leave hours must be reported under the annual or sick leave category of the time sheet.

On the last working day of the month time sheets should be collected from all Citizens Channel employees. Time sheets must be signed and submitted to the employees' supervisors for review and approval. After supervisor's approval, timesheets are collected by Finance Office and submitted to Executive Director for signature.

13. Travel Vouchers

Travel Vouchers

The **travel voucher** (Appendix C) is a form used to file for reimbursement of expenses incurred during travel on assignment. It is important that the voucher is completed accurately to ensure appropriate and timely reimbursement. Travelers are responsible for completing the travel voucher for reimbursement.

Auditing a Travel Voucher

The Executive Director and Finance Officer are primarily responsible for auditing travel vouchers. If the Finance Officer is not available the Executive Director will authorize another person for reviewing travel vouchers. The Executive Director must give final approval before any travel voucher is paid.

For Miscellaneous and Incidental Expenses (M&IE) receipts are NOT required, and the reimbursement or advance will be prepared based on the donor allowances.

14. Audit

In order to help the organization to operate its internal control function, the Board of Directors of CC can decide to hire an external auditor/auditing company under a contract. As criteria, the Board of Directors of CC will take into account the total value of the grants and other agreements. If the total value of the grants and other agreements received exceeds Euro 150.000 , or as differently required by donors, the Board of Directors will consider an audit.

Audits may be required by donors and will be carried out as specified by the donor.

15. Electronic Data Backup and Computer security

In order to ensure the integrity of information processed and maintain secure confidential information the finance officer's computer should be password protected to restricted unauthorized access and passwords should be changed on a periodic basis. The finance officer should share passwords only with Citizens Channel Executive Director.

The Electronic finance data should be backed up every 3 months by the Finance Officer.

Anti-virus software should be updated frequently.

16. Procurement policy

Project Procurement Procedures and Citizens Channel Assets

Purchases of goods and services with USD (\$), Euro (€) , GBP or lek (ALL) made by Citizens Channel for the fulfillment of project or organizational needs will follow the procedure as hereunder unless otherwise specified by the donor. Amounts are given in lek (ALL) for reference. Procurement is divided into two categories, procurement for office administration required for the smooth functioning of the office and procurements for programs. Procurement for programs may involve procurement of a) individuals or firms/organizations to provide goods and/or services for training and technical assistance to public or private institutions, organizations or individuals or b) sub awards for contracts, grants or agreements awarding financial assistance to carry out the purposes of the programs and grants approved by the donor.

Procurement Standards

- Citizens Channel will avoid purchasing unnecessary items;
- Where appropriate, Citizens Channel will determine whether lease and purchase alternatives is the most economical and practical procurement; and
- Citizens Channel will document a price or cost analysis in its procurement files in connection with every procurement action. Price analysis will be accomplished in various ways, including the comparison price quotations submitted, and market prices, together with discounts. Cost analysis is the review and evaluation of each element of cost to determine reasonableness, allocability, and allowability.

Conflicts of Interest

It is CC's policy to avoid conflicts of interest, including bias and unfair competitive advantage. Citizens Channel standards of conduct will provide for disciplinary actions for violations of such standards by the employees or agents.

(i) Bias. Competitions may not be biased in favor of one offer or over another. No employee shall participate in the selection, award or manage a contract or agreement if a real or apparent conflict of interest would be involved. Such conflict would arise when the employee, or any member of the employee's immediate family the employee's partner, or organization which employ or is about to employ any of the parties indicated herein, has a financial or other interest in the firm selected for an award. An employee who appears to be a possible conflict of interest should fully disclose the relationship and recuse himself from the process. Employees shall neither solicit nor accept gratuities, favors, or anything of monetary value form contractors or parties of sub-agreements. Citizens Channel staff will not conduct business on behalf of Citizens Channel with any supplier for which a close relative acts as an owner, officer or representative. Citizens Channel staff will not, without prior complete disclosure, act as agents or brokers for any third party in selling property or services to CC, a client or supplier. They will not directly, or through a third party, sell their own property or services to a client or supplier. For violations of such, standard disciplinary actions will be implemented up to and including termination.

In addition, a contractor that develops or drafts specifications, requirements, statements of work, invitations for bids, and/or requests for proposals must be excluded from competing for such procurements.

(ii) Unfair Competitive Advantage. No potential contractor may have unequal access to information that may provide that contractor an unfair competitive advantage. For instance, a potential contractor who has received procurement sensitive information, such as others' offered prices that are not available to all competitors must be excluded from the competition.

Procurement Instruments

The type of procurement instruments used (for example, fixed price contracts, cost reimbursable contracts, purchase orders, incentive contracts) must be appropriate for the particular procurement and for promoting the best interest of the program or project. The recipient must not use a "cost-plus-a percentage-of-cost," "percentage of construction cost," or any other method that provides for a fee payable as a percentage of costs incurred, because such arrangements encourage the contractor to increase costs to increase its fee.

Procurement Records

All procurement records related to the awards managed by Citizens Channel will be retained and made available to donor upon request. In addition, for awards above the CC's micro-purchase threshold, the following written documentation will be retained:

- (i) Basis for contractor selection;
- (ii) Justification for lack of competition when competitive bids or offers are not obtained (Appendix D); and
- (iii) Basis for award cost or price.

Recommended Procurement Procedures, by Lek (ALL) Amount

A) MICRO-PURCHASES

Procurement Amounts		Purchase Authority	Approval Authority	Action(s) Taken	Forms To File
If total anticipated	less than ALL 4,000	Any Citizens Channel		Purchase as needed at market	None

Procurement Amounts		Purchase Authority	Approval Authority	Action(s) Taken	Forms To File
price is less than 50,000 ALL		employee		price– no paperwork other than receipt for billing purposes needed.	
	<i>between ALL 4,000 but less than 15,000 ALL</i>	any Citizens Channel employee	Finance Officer		
	<i>between 15,000 ALL but less than 50,000 ALL</i>	Finance Officer	Executive Director		
If total anticipated price (total payment to vendor, not per item) is between ALL 50,000 and less than 250,000 ALL		Finance Officer	Executive Director	Must document attempt to get three bids or price quotes (by verbal solicitation) - Memo to File must include: - Company names - tel. # - date contacted - price quoted	Memo to File

Procurement provision:

Procurement **below the micro-purchase threshold** of 250,000 ALL:

1. Purchases not exceeding an amount equivalent to 4000 ALL can be made by any Citizens Channel employee, without the previous approval of the Finance Officer.
2. Purchases not exceeding an amount equivalent to 15,000 ALL can be made by any Citizens Channel employee, with the previous approval of the Administrative and Finance Officer.
3. Purchases not exceeding an amount equivalent to 50,000 ALL can be made by the Finance Officer, with the previous approval of the Executive Director.
4. For purchases from 50,000 ALL to 250,000 ALL it is recommended good practice to obtain price and quality information from three different vendors, if possible. The purchase must be approved by the Executive Director. As this purchase is under the micro-purchase limit, the information from the other vendors need not be retained after the purchase is completed, although such information may be retained if helpful. The documentation of the purchase including any guarantee information must be maintained.
5. For purchases below the micro-purchase threshold, it is good practice to include contractual provisions that allow for administrative, contractual or legal remedies in case a contractor violates the contract terms as well as provisions for termination by CC.

B) PURCHASES ABOVE THE MICRO-THRESHOLD

Procurement Amounts	Purchase Authority	Approval Authority	Action(s) Taken	Forms To File
If total anticipated price is between ALL 250,000 and less than ALL 1,000,000	Finance Office	Executive Director	Must get three price quotes from vendors. Must create a Bid Comparison Matrix listing prices, vendors, availability,	Bid Comparison Matrix Including justification for bid decision

Procurement Amounts	Purchase Authority	Approval Authority	Action(s) Taken	Forms To File
			and reason for choice.	
If total anticipated price is between ALL 1,000,000 and less than ALL 10,000,000	Finance Office	Executive Director based on the Bid Review Committee's selection	Must get three written bids from vendors, and create a Bid Comparison Matrix. Must stipulate Selection Criteria Must convene a bid committee to review the bids together.	Bid Comparison Matrix (Appendix E) Copies of vendor bids Bid Decision Memo to File (Appendix F)
ALL 10,000,000 or more	Finance Office	Executive Director based on the Bid Review Committee's selection	Must issue formal bid documents, such as a Request For Quotes (RFQ). Must stipulate Selection Criteria Must convene a bid committee.	Copy of RFQ and responses. Bid Comparison Matrix Bid Decision Memo to file Donor Approval(as needed)

The bid committee should be made up of the Executive Director and 2 other people: the Finance Officer and the relevant Project Coordinator. The committee members should each sign the Bid Committee form, which confirms choice of the vendor for this procurement. This document should be attached to the bidding documents and put into the file.

Citizens Channel staff should avoid the practice of purchasing off the shelf items from one vendor in an exclusive or repeated manner. For routine purchases, Citizens Channel should work with several vendors, encouraging them to improve their responsiveness. The Executive Director may elect to draw up a short list of pre-qualified vendors, setting up a working agreement with them for routine purchases.

Procurement process for commodities and services above the micro-threshold

For **procurement above the micro-purchase threshold** of 250,000 ALL.

Purchases above 250,000 ALL will involve three Citizens Channel employees, one of which is from Administration, another from the section for whom the purchase is made and the Executive Director. Specifically:

- The Finance Officer, in consultation with others in the office, will draw up a request for offers including clear requirements of what the bidder should fulfill in order to be evaluated.
- The procurement will be conducted in a manner to provide fair and unbiased competition so that all responsible sources are permitted to compete in an equal manner. This may include advertising the procurement in one or more widely read newspapers, posting the procurement on-line, using the Citizens Channel website, social media and/or other means.

- A minimum of 3 written offers presented by vendors will be evaluated in order to make the best value procurement decision based on price, quality and other factors such as past performance, reputation/references, guarantee and delivery time. These offers and justification for selection must be kept on file in the Citizens Channel Albania office.
- At a minimum, the Finance Officer, the Citizens Channel Executive Director and another employee will examine all offers.
- The Citizens Channel Executive Director will make the final decision and the authorization of the purchase.
- Contracts in excess of ALL 250,000 will contain contractual provisions that allow for administrative, contractual or legal remedies in case a contractor violates the contract terms as well as provisions for termination by CC.

Appendix A Cash Reconciliation

Petty Cash Count and Reconciliation Form

Office Name:	
Project Name:	
Currency:	Lek ALL
Exchange Rate:	
Authorized Petty Cash:	
Date:	

Bill Denominations	Amount of bills	Total
5000		

2000		
1000		
500		
200		
	Total Bills	
Coin Denominations	Amount of bills	Total
100		
50		
20		
10		
5		
1		
	Total Coins	
Total		
"Bilanc" balance		

Signature of preparer: _____ Date: _____

Reviewer's Signature: _____ Date: _____

Appendix B Bank Reconciliation

Bank Reconciliation Form	
Office Name:	
Currency:	
Exchange Rate:	
Bank Name	
Bank Account Name	
Bank Account Number	

Date:	
Beginning Bank Balance as of	
Debits during the month	
Credits during the month of	
Ending Bank Balance as of	
Less unbooked bank fees	
Add unbooked bank interest	

Signature of preparer: _____ Date: _____

Reviewer's Signature: _____ Date: _____

Appendix C Travel Voucher

Travel Expense Statement

CC

Name _____
 Address _____

 Charge No. _____
 Purpose _____

Accounting Use Only:	
Voucher No.	_____
Invoice No.	_____
Acctg. Period	_____
Invoice Date	_____
Vendor ID.	_____
Due Date	_____

ORIGINAL RECEIPTS MUST BE ATTACHED

Itinerary

Location		Date	Hour	
_____	Leave	_____	_____	
_____	Arrive	_____	_____	
_____	Leave	_____	_____	
_____	Arrive	_____	_____	
_____	Leave	_____	_____	
_____	Arrive	_____	_____	
_____	Leave	_____	_____	
_____	Arrive	_____	_____	
_____	Leave	_____	_____	
_____	Arrive	_____	_____	
_____	Leave	_____	_____	
_____	Arrive	_____	_____	
_____	Leave	_____	_____	
_____	Arrive	_____	_____	
_____	Leave	_____	_____	
_____	Arrive	_____	_____	

Per Diem - Lodging and M&IE

(hotel receipts MUST be attached)

Date	Locality	Lodging			M&IE		
		Rate	Days	Total	Rate	Days	Total
		0		0Lek	0Lek		0.00Lek
		0		0Lek	0Lek		0.00Lek
		0		0Lek	0Lek		0.00Lek
		0		0Lek	0Lek		0.00Lek
		0		0Lek	0Lek		0.00Lek
		0		0Lek	0Lek		0.00Lek
		0		0Lek	0Lek		0.00Lek
		0		0Lek	0Lek		0.00Lek
		0		0Lek	0Lek		0.00Lek
		0		0Lek	0Lek		0.00Lek

45-20 0Lek 45-30 0.00Lek

Appendix D

SOLE SOURCE JUSTIFICATION

TO: **FILE {or insert name and position}**

FROM: **{insert name and position}**

DATE: **{insert date}**

RE: Sole Source justification for **{specify what kind}** Goods/Services

1. The goods/services listed are available from only one source, and competition is precluded for reasons indicated below. There are no substitutes available for this material.
2. Restricted to the following source: *(provide original manufacturer's name). (If a sole source manufacturer distributes via dealers, also provide dealer information.)*

Manufacturer/Service Provider:

Manufacturer/Service Provider Address:

Manufacturer/Service Provider Phone Number:

Manufacturer's Dealer/Representative:

Dealer/Representative Address and Phone Number:

3. Description of the item required, the estimated cost, and required delivery date.

4. Specific characteristics of the material that limit the availability to a sole source (unique features, function of the item, etc.). Describe in detail why only this suggested source can furnish the requirements to the exclusion of other sources.

5. Check and fill in all that are applicable:

- The material must be compatible in all aspects (form, fit, and function) with existing systems presently installed. Describe the equipment you have now and how the new item must coordinate, connect, or interface with the existing system:

- A patent, copyright, or proprietary data limits competition. The proprietary data are described as follows:

- These are “direct replacement” parts/components for existing equipment.

- Other information to support a sole-source buy:

Appendix E Bid Comparison Matrix – Citizens Channel

Bid Comparison Matrix

- ALL
- Other currency

The Finance Officer must attach all supporting documents to this form

NO.	QTY	UNIT	DESCRIPTION	Vendor 1			Vendor 2			Vendor 3		
				Name								
				Telephone								
				Contact Person								
				Price/Unit	Total	Available Date	Price/Unit	Total	Available Date	Price/Unit	Total	Available Date
			Discount									
			TOTAL									

Proposed Vendor:

Justification:

Prepared by:

Reviewed by:

Acknowledged by:

(Finance Officer)

(Technical Officer)

(Executive Director)

Citizens Channel

Bid Review Committee Meeting Note

Need: (provide a short justification for the procurement) for (describe the goods and or services of the bids)

(Competition description) e.g. Assist Impact issued a public announcement on (date) in the three local newspapers, or “requested quotations from the five preselected vendors, the largest hotels in Tirana that offer conference and seminar venues”. Screenshots of the e-mails are enclosed in the procurement file.

On (date of meeting) Assist Impact convened a Bid Review Committee meeting to review bids received. The Bid Review Committee comprises three (3) persons. Following review of all bids received, and after considering the quality, availability and service proposed by each vendor, the committee decided to select the following Vendor:

Name of Vendor :

Contact Person :

Please see attached Bid Comparison Matrix and supporting documents associated with this decision.

Items to be purchased.

O.	DESCRIPTION	TY	NIT	U UNIT	PRICE/ TOTAL
	TOTAL				

Names and Signatures of the Bid Review Committee:

1. (.....) 2. (.....)

Executive Director Project Coordinator

3. (.....)

Technical Officer