



FINANCE POLICY AND PROCEDURE MANUAL

The Solar Fund (Fiji) Limited

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1. Introduction

The Solar Fund (Fiji) Limited (hereinafter referred to as "the Company") is established as a company limited by guarantee with no shares, which was incorporated under the Fiji Company Act on 7 August 2024.

The Company's purpose is to provide renewable power solutions to remote and rural Fijian communities and schools, focusing on the maintenance and repair of installed solar systems at remote and marine schools. Its mission is twofold: reducing carbon emissions and enhancing educational opportunities in targeted remote and rural communities.

2. Purpose

The purpose of this Finance Policy and Procedure Manual to:

- Provides guidelines for managing financial transactions for The Solar Fund (Fiji) Limited.
- Ensure transparency, accountability, and proper management of funds, in accordance with the principles of good governance aligned to The Solar Fund (Fiji) purpose as a not-for-profit entity.
- Establish the procedures for employees and the Board in relation to managing financial transactions for the Company.

3. General Principles

The following principles govern the financial management of the Company:

- **Transparency:** Financial transactions should be clear and easily traceable.
- **Accountability:** Every individual handling funds must be accountable for their actions.
- **Compliance:** All financial activities must comply with local laws, regulations, and accepted accounting practices.
- **Integrity:** Financial decisions should be made in the best interest of the Company and its purpose and objectives.

4. Governance and Financial Oversight

- **Board of Directors:**
 - Oversight of all financial activities, ensuring adherence to this policy and including the appointment of an auditor or accounting firm.
 - Oversight of the preparation and publication of the Company's annual report, financial statements, and other relevant disclosures, ensuring that grant and donor funders for projects are kept updated.
 - Approves high-value purchases and contracts exceeding the specified threshold.
- **Board/Company Secretary:**
 - Will seek Board approval for significant matters including company policies, strategic plans, budgets, grants, financial statements, and annual reports.
 - Finance reports and updates will be provided by the Finance Manager / Treasurer and will be a standing Agenda item for all Board meetings.
- **Finance Manager / Treasurer:**
 - Responsible for preparation of budgets and the day-to-day financial management and reporting to the Board.
 - Oversees the procurement process, ensures compliance with this policy, and reviews all purchase requests.

- **Employees, Contractors and Volunteers:**
 - Must comply with this policy when engaging in financial transactions.
 - Must follow the procurement procedures and ensure that all purchasing activities align with policy.

5. Bank Accounts

- All bank accounts must be held in the name of The Solar Fund (Fiji) Limited.
- The Board must approve the opening or closing of any bank accounts.
- At least two authorized signatories must be required for all transactions.
- Authorized signatories and the account operating mode must be approved by the Board.

5.1 Variations to Bank Account Terms and Conditions

Any variations to banking arrangements can only be made or varied by the Board through a resolution.

5.2 Closing Bank Accounts

Where it is decided that a bank account is no longer necessary, the Board will authorise the closure of such a bank account. The Finance Manager / Treasurer will then be required to complete the following:

- ensure all transactions with respect to the account (including cheques drawn) have been completed and presented;
- lodge with the bank a letter and board resolution, signed by the Directors and authorised signatories advising of the closure of the account;
- meet the bank's requirements with respect to account closure; and
- update the accounting software system and any relevant bank account register.

6. Budgeting

- An annual budget will be prepared by the Finance Manager / Treasurer and approved by the Board prior to the commencement of each financial year.
- The budget should align with the Company's strategic goals, objectives and purpose and include income, expenses, and capital expenditure estimates.
- The Finance Manager/Treasurer will provide two monthly reports comparing actual results to the budget for board reporting.

7. Accounting and Record-Keeping

7.1 Introduction

The Company will use an appropriate accounting software system to record all financial and accounting transactions in accordance with generally accepted accounting principles and procedures for not-for-profits and similar size entities.

Such accounting system will provide for the establishment of a chart of accounts which includes fund/account codes for general ledger activity and organization/account codes for subsidiary ledger entries.

7.2 Chart of Accounts

The chart of accounts is the framework for the general ledger system, and therefore the basis for the Company's accounting system. The chart of accounts will report all financial transactions and the impact of these transactions on each asset, liability, net asset, revenue, expense and gain and loss.

The Finance Manager / Treasurer will be responsible for the set up code, monitoring and control of the chart of accounts including any additional or deletion of accounts and bank accounts within the account software system.

The complete set of accounts will be generated and kept on record at the end of each financial year.

Oversight of these chart of accounts will be provided by the appointed auditor or accountant.

8. Financial Year

The financial year of the Company shall be from 1 July to 30 June each year. The Directors shall ensure that financial statements are completed for tax purposes and presented at the Annual General Meeting (AGM) within 6 months after the closure of its preceding financial year.

9. Income

The Company receives revenue from several types of transactions. Income / revenue is recognized in the financial statements and receipts must always be issued as record of receiving any such income.

- **Source of Income:** The Company will receive contributions from:
 - School solar system capital donors from various locations.
 - Modest contributions from schools from their generator fuel savings.
 - Business supporters who are invited to contribute from FJD\$1,000 and above.
 - Various other donors and grantors.
 - Fundraising activities.
- **Receipt of Funds:** All income must be recorded, deposited into the Company's bank account, and acknowledged with a receipt.
- **Grants and Donations:** All funds received for specific projects or purposes must be used strictly for those purposes, ensuring records are kept for reporting purposes.

All income / deposits received must be banked within one day of receiving. Deposits and banking must be done daily with staggered hours to avoid the risk of being monitored and predicted which could lead to potential hold ups or snatch and grabs.

Unallocated direct deposits of more than one week will be investigated fully to determine source of deposit. Where the source cannot be identified, the deposit will be allocated to a suspense account which is recommended to be set to keep these funds separate and identifiable.

10. Expenditure

- **Authorization:**
 - All payments will need the consent and approvals of:
 - A Director (one of two) who are Executive Technical Advisors for The Solar Fund (Fiji).
 - Such payment approvals may be done and signed in person or via email as a means of formal approval and record for carrying out any transactions.
 - Such approvals will be filed as proof of confirmation of payment with the associated invoice/bill.
 - Any two of the Directors who are noted as signatories and authorised to operate the bank account may sign off on such transactions for payments.
- **Procurement:** All procurement activities must follow the Company's procurement policy, ensuring value for money and transparency.

- **Documentation:** All expenditures and procurement must be supported by invoices, receipts, or other appropriate documentation.
- **Petty Cash:** A petty cash system may be maintained for minor expenses, with a float limit set by the Board. All petty cash expenses must be fully documented and reviewed monthly by the Finance Manager / Treasurer.

11. Accounts Payable

The Company will always strive to maintain efficient best business practices and a good control of costs. The accounts payable function assists in accomplishing this goal through processing invoices and making payments for authorized transactions.

11.1 Payment Methods

All payment transactions whether online banking, international and local transfers and payments either through cheque or cash, including over the counter transactions will have any two of the Directors who are noted as signatories and authorised to operate the bank account.

- **Electronic Payments through Online Banking:** All payments will be made electronically through online banking where possible, with dual authorization for transactions. The Company will establish online banking capability with majority, if not all transactions processed online.
- **Cheque Payments:** Cheques must only be used where electronic payment is not possible.
- **Cash Payments:** Cash payments should be minimized. Where necessary, they must follow the petty cash procedures.

All payments made must be supported by an invoice, receipt or other appropriate documentation and the authorisations must be attached to the documentation prior to payment.

The policy related to processing and payments requires that:

- i) The Finance Manager / Treasurer can authorize approved budgeted expenses for the day-to-day expenses of the Company.
- ii) Any unbudgeted expenses for the Company up to FJD\$3000 can be recommended by the Finance Manager / Treasurer for payment however these will need to be approved by an Executive Technical Advisor for The Solar Fund (Fiji), and another Director. Such unbudgeted expenses must be due to exceptional cases which must be noted and ratified by the Board at the next meeting.
- iii) Any unbudgeted expenses above FJD\$3000 will require Board authorization and in such cases the Finance Manager / Treasurer may recommend for authorisation after seeking the approval of the Director who is a Executive Technical Advisor for The Solar Fund (Fiji), and another Director.
- iv) Any such payments may be authorized and approved through circular (email) resolution to the Board with attachment of all relevant documentation and must ratified by the Board at the next meeting and minuted.
- v) In the interest of transparency, the expenses of Board of Directors and or Board Members who actively participate in business related activities or events will be covered and should form part of the budget.

Invoices should be processed in a timely and accurate manner to avoid delays and or duplicate payments. Any credit terms with suppliers must be managed well.

11.2 Payments Recording

All invoices received will be filed with the appropriate payment voucher form and approval. Such payments should outline the following:

Date:	Payment Mode: <i>Online Banking, Cheque, Cash</i>	
Payee to:	Address:	Account Description:
Narration:	Additional Comments:	Supplier Name / code:
Initiators Name:	Authorized By:	

Suppliers' invoices that are received, approved and supported with proper documentation are to be recorded immediately into accounting software system and before the end of each month. The accounting software system will recognise these invoices as an accounts payable liability at the end of that month, provided the invoice pertains to goods and services delivered by month-end.

11.3 Processing of Invoices

The Finance Manager / Treasurer will prepare all payments in which the following must be undertaken:

- i) Check the mathematical accuracy of each supplier invoice received.
- ii) Compare the nature, quantity and prices of all items ordered per the supplier invoice to any quotations provided and or orders placed, if applicable.
- iii) List which account should the payment be expensed under.
- iv) Designate payment requisition to appropriate approval level for authorization.
- v) All invoices will be written paid, signed and or stamped by the person processing the payment to prevent the duplication of payment of invoices prepared.

11.4 Processing Cheques

Once payment requisitions and invoices have been prepared, cheques may be written out by the Finance Manager / Treasurer and attached to the payment requisition for signing by the authorized officers.

11.5 Disbursements Recording

If cheques are issued for payments, they are to be clearly labelled on the cheque book butt and the accounting software system updated as soon as the payment requisition is signed, and cheque is ready for approval and authorising by the respective authorised signatories. This is to ensure that all payment records are captured immediately to assist in reconciliation and audits. Once cheques have been signed by the authorized signatories the payment/cheque will be disbursed accordingly.

If payments are made through online banking, the payment voucher will be prepared for authorisation and the accounting software system updated as soon as the payment is approved.

11.6 Cheque Books

All cheque books are kept in the custody of the Finance Manager / Treasurer who will be responsible for preparing the cheques for all payments.

11.7 Cheque Preparation

All supplier and expense reimbursement cheques shall be produced in accordance with the following guidelines:

- i) Expenditures must be in compliance with the approved budget and or levels of authority.

- ii) Timing of disbursements should generally be made to take advantage of all early-payment discounts offered by suppliers.
- iii) Generally, all suppliers should be paid by the corresponding due date shown on the invoice after delivery of the requested goods or services.
- iv) All supporting documentation (payment requisition) is attached to the corresponding cheque prior to forwarding the entire package to an authorized cheque signatory.
- v) Cheques shall be utilized in numerical order (unused cheques must be stored in a locked safe).
- vi) Except for the replenishment of Petty Cash, cheques will never be made payable to “bearer” or “cash”, it must be marked non-negotiable.
- vii) Cheques must never be signed prior to being prepared.

11.8 Cheque Signing

The cheque signatories for any cheques will have any two of the Directors who are noted as signatories and authorised to operate the bank account, ensuring the person who approved the transaction for payment is not to sign.

No cheques will be signed prior to the cheque being completed in its entirety (i.e there will be no signing of blank cheques) to protect the Company from potential fraud.

Cheque signatories must examine all original supporting documentation to ensure that each item has been properly reviewed prior to signing a cheque. Cheques should not be signed, if supporting documentation is missing or there are any questions about the disbursement.

11.9 Mailing/Delivery of Cheques

Cheques once authorised and signed will be delivered to the supplier or the supplier contacted to collect the cheque. Any cheques that will be delivered or picked-up by the supplier will need to be updated into a mailing register and signed off by the person collecting or receiving the cheque as proof of collection.

11.10 Voided Cheques and Stop Payments

Cheques may be voided due to processing errors by making proper notation of “VOID” or “CANCELLED” across the cheque itself and the cheque butt. All voided cheques shall be retained to aid in preparation of bank reconciliation and future audits.

Cheques, which require voiding, must be sighted and approved by the Finance Manager / Treasurer unless voiding is due to errors in writing. Such cheques are then kept within the cheque book and updated accordingly for future reconciliation and audits.

Stop payment orders are made for cheques lost in the mail or other valid reasons. Stop payments can only be communicated electronically to the bank by the Finance Manager / Treasurer who has the authority to notify any such stops.

The Finance Manager / Treasurer will be responsible for carrying out the following duties regarding stop payment on a cheque:

- ensuring the cheque has not already been presented at the bank
- getting authorisation to action the stop payment using appropriate forms from the bank
- ensuring the bank receives notification of the stop payment notice
- receiving confirmation of action from the bank of the stop payment
- ensuring the details of the stop payment are kept in the stop payment folder.

11.11 Outstanding Cheques

Cheques outstanding and not presented for more than 3 months must be investigated and followed up and where not found will be monitored on a monthly basis and reallocated back to the account by an authorisation and recorded in Software Program at the end of 6 months. Banks will normally dishonour cheques as “stale cheque” if they are over 6 months old.

12. Company Credit Card

Should there be a requirement for a Company Credit Card, and in order to obtain a Credit Card limit of FJD\$5,000 there is a need to set aside an equivalent amount in term deposit as security for this Credit limit. The establishment of a Credit Card and the setting of any Credit Card limit for Company use must always be approved by the Board.

Should there not be an assigned Credit Card for the Company use, the respective Finance Manager / Treasurer, Board Chair, Director or Board Secretary may use their personal Credit Card however they must first check, obtain the respective approvals and verify if the following are in line. Similarly this applies when there is an assigned Credit Card for the Company use.

1. The payment that the Credit Card is being used for has been budgeted and approved.
2. If so, the Finance Manager / Treasurer will be notified that the payment will be processed using a Director’s personal Credit Card or the Company Credit Card. Any such payments will be reimbursed to the Director who utilized their personal Credit Card.
3. If the payment is not in the approved budget, the relevant approvals must be obtained to approve the payment (within the confines of their authorisation limits) via circular resolution and any such approvals are tabled at the next Board Meeting for ratification.

All Credit Card payments whether utilizing the Company Credit Card or a Director’s personal Credit Card must be paid off before the due date to avoid incurring interest and bank penalty fees. Such payments may be processed through Online Banking or via cheque.

13. Online Banking

13.1 Access

The provision of access to Online Banking is at the sole discretion of the Board. The Manager Finance Manager / Treasurer will be the primary Online Banking user and will initiate payments and create payees.

Online Banking access will be restricted to the authorised signatories of The Solar Fund (Fiji) Limited’s bank accounts, whose passwords are confidential to them and must be changed periodically.

The Finance Manager / Treasurer will initiate all payments on Online Banking and the authorised signatories will authorise such payments online. An initiator of transactions cannot authorise the payments initiated by them, unless it is the Finance Manager / Treasurer who is the primary user, and where in such instance another authorised signatory must approve the payment as the 2nd signatory.

13.2 Functionality

Online Banking will be used for the following functions:

- i) Monitor bank account balances and view transaction details
- ii) Export Statements for reconciliation purpose
- iii) Make bill payments and transfer of funds to approved 3rd Parties (i.e. Suppliers)
- iv) Payment of salaries
- v) Other payments via Batch Payments

- vi) Payment of Company Credit Card outstanding balances
- vii) Process interbank transfers between the Company bank accounts where approved

13.3 Procedure

Payments via Online Banking will follow the Account Payable, Payments Recording, Processing of Invoices, and the Disbursements Recording sections above, with the following exceptions:

- i) The Finance Manager / Treasurer will prepare payments online for viewing and authorization by appropriate authorised signatories.
- ii) An email will be sent to the authorised signatories with an attachment containing Online Banking Payment Requisitions and scanned copies of the documents for payment. All documents must be signed as "Verified".
- iii) The authorised signatories must review all attachments before authorising the payment via Online Banking.

14. Petty Cash

If required and approved, petty cash may be used for small item purchases; however such transactions must be within the approved budget line items. Non approved budget items must go through the approval process prior to utilizing Petty Cash.

The Finance Manager / Treasurer will hold authority over the Petty Cash Fund and claim for replenishment up to its authorized balance of FJD\$500.

14.1 Petty Cash Replenishing

It is recommended that petty cash be replenished when approximately fifty per cent of the funds have been expensed, and if not must be done diligently before the end of each month. This means that Petty Cash replenishment must be done before the end of each month.

Replenishment will be done by attaching all corresponding petty cash vouchers to a payment requisition.

A cheque will be drawn for encashment and replenishing of the Petty Cash Fund.

Petty Cash vouchers will record the account that the payment should be expensed under and a receipt for the payment made should be attached to the respective voucher. Ensure that Petty Cash vouchers are signed by the person receiving the cash and authorised by an officer with authority, or an authorised signatory.

15. Financial Reporting

The Finance Manager / Treasurer must prepare financial reports, which must be submitted as part of the board papers circulated by the Company / Board Secretary and reviewed by the Board.

Financial reports should include income and expenditure statements, cash flow forecasts, and balance sheets.

Annual financial statements must be prepared in accordance with applicable accounting standards and audited by an external auditor appointed by the Board.

16. Internal Controls

- **Segregation of Duties:** There must be a separation of roles between those authorizing, processing, and recording financial transactions to prevent fraud and errors.

- **Approval Limits:** The Board will set financial approval limits for management and employees and may change these from time to time. The approval limits are provided as follows:
 - **Board** – approve the budget and any unbudgeted expenditures over FJD\$3000.
 - **An Executive Technical Advisor for The Solar Fund (Fiji), and another Director.**
 - Approve budgeted expenditures.
 - Approve up to FJD\$3000 un-budgeted expenditures and report such expenditures at the next Board meeting.
- **Asset Management:** An asset register must be maintained and reviewed annually to ensure proper management of the Company's assets.

17. Leases and other Contractual Agreements

The Company may conduct its operations from a leased office or premises. Leases and other contractual agreements are negotiated by the Finance Manager / Treasurer and is overseen and endorsed by the Board Chair and presented to the Board for approval.

All leases shall be endorsed by the Board Chair and subsequently presented to the Board for ratification through Board meetings and the budgeting process. The following rules also apply:

- Leases will correspond to the financial year whenever possible.
- Copies of all leases will be maintained and filed if there is a hard-copy and a soft-copy saved in the assigned shared drive by the Company / Board Secretary.
- Only the Board is authorized to develop and enter into contractual agreements with vendors, bankers, and third parties for the purpose of the Company's general operations.
- The Board Chair will be the authorized representative of the Company for signing off any leases or contractual agreements.
- The Finance Manager / Treasurer shall review such agreements and make recommendations when necessary.

18. Securing Debts, Loans etc.

All debts, loans and other indebtedness that may be contracted in the name of The Solar Fund (Fiji) Limited or any of its wholly owned subsidiaries (except to open accounts and all other routine banking transactions), must be approved by the Board and where relevant the signatures of the Board Chair and the signature of Board Secretary if required as a witness, unless otherwise specified by the Board or established in the present policies and procedures.

19. Revenue Goals and Reports

The Board is responsible for reaching the Company's budgeted revenue targets on a yearly basis. The Finance Manager / Treasurer in consultation with the Board Chair and the Director with technical expertise develops and proposes revenue goals and submits these to the Board for review and discussion, and eventual development and approval of the annual budget.

20. Audit

The Board shall oversee the preparation and publication of the Company's annual report, financial statements, and other relevant disclosures, ensuring that grant and donor funders for projects are kept updated.

21. New Suppliers

All new suppliers to the Company must be reviewed and accepted in accordance with this policy to ensure that the supplier service is aligned with the Company objectives and are compliant corporate citizens.

A new supplier must provide the Company their Fiji Revenue & Customs Services tax compliance certificate, their Tax Identification Number (TIN) and Value Added Tax (VAT) Registration Fiji.

The Finance Manager / Treasurer may approve a new supplier provided they meet all relevant compliance requirements.

21.1 Supplier Management

- **Supplier Selection:** Suppliers must be selected based on their ability to meet the Company's needs at a competitive price and quality.
- **Preferred Supplier List:** The Company may maintain a list of preferred suppliers who meet the required standards. This list must be reviewed annually.
- **Supplier Relationships:** Employees, volunteers and contractors of the Company must maintain professional relationships with suppliers and avoid conflicts of interest.

22. Purchasing and Procurement

It is important that the purchasing and procurement activities of the Company are conducted in a transparent, cost-effective, and ethical manner. This applies to all purchases of goods and services made by the Company, and covers all purchases, whether made through formal contracts, agreements, or ad-hoc purchases.

22.1 General Principles

- **Value for Money:** All procurement activities must seek to obtain the best value for money, considering both cost and quality.
- **Transparency:** The procurement process must be transparent, with clear records of decision-making and approval.
- **Ethical Standards:** All procurement must be conducted in an ethical manner, with no conflicts of interest or personal gain.

22.2 Purchasing Thresholds

- Where items to be purchased are less than FJD\$100, then the item may be purchased using the petty cash policy, however ensuring that appropriate approval limits are complied with.
- **Up to FJD\$500:** Approval by the Finance Manager / Treasurer. Quotes are recommended but not mandatory.
- **FJD\$501 to FJD\$3,000:** One written quote from the Its Time Foundation's retained maintenance contractor. Approval by the Finance Manager / Treasurer however the quote must first be shared with both the technical expertise Directors, and either may request further information and or delay approval.
- **Above FJD\$3,000:** A minimum of two written quotes must be obtained from providers other than the Its Time Foundation's retained maintenance contractor (who may provide a third quotation if the works are within capacity to deliver). Approval by the Board of Directors is required.

22.3 Procurement Process

1. **Needs Assessment:** Identify the need for goods or services and ensure that it aligns with the Company's objectives, purpose and budget.

2. **Request for Quotes (RFQ):** For purchases over FJD\$500, at least two quotes must be obtained from suppliers (depending on the amount).
3. **Selection of Supplier:** Suppliers must be selected based on price, quality, delivery time, and previous performance and FRCS tax compliance. The cheapest option is not always the best if quality is compromised.
4. **Approval:** Once a supplier is selected, approval must be obtained according to the purchasing thresholds.
5. **Purchase Order (PO):** For purchases above FJD\$500, a formal purchase order must be issued to the supplier. A copy of the PO must be kept on file.
6. **Delivery and Inspection:** Upon receipt of goods or services, they must be inspected to ensure they meet the required specifications.
7. **Payment:** Payments should only be made once goods/services have been received and approved. Proper documentation (invoices, delivery notes) must accompany all payments.

22.4 Asset Purchases

All equipment and asset purchases must be entered in the accounting software system with the following details included:

- date of purchase
- supplier
- make, model, warranty/guarantee information.

22.5 Ethical Considerations

- The Company must ensure that all goods and services are procured from suppliers who adhere to ethical business practices, including fair labour conditions and environmental sustainability.
- Any suspicion of unethical practices by suppliers must be reported to the Finance Manager / Treasurer or the Board.

22.6 Record Keeping

- All procurement records, including quotes, purchase orders, and invoices, must be properly documented and filed in the shared drive.
- Procurement records must be retained for a minimum of 7 years and must be accessible for audit purposes.

23. Conflict of Interest

Any Board member, employees, volunteers and contractors of the Company knowing potential or perceived conflicts must declare any conflicts of interest in purchasing or procurement decisions including financial transactions and recuse themselves from discussions and decisions where such conflicts arise.

24. Fraud Prevention

Any suspected fraudulent activity must be reported immediately to the Finance Manager or the Board. All incidents of fraud will be investigated thoroughly, and appropriate legal action will be taken if necessary.

25. Compliance

The Company must maintain accurate financial records, prepare reports, annual budgets for review and approval by the Board and as the Financial Statement of the Company, is held in custody for any audit that may be required.

Failure to comply with this policy may result in disciplinary action, including termination of employment or voluntary services.

26. Review and Alteration of Policy

- This Policy and Procedures may be reviewed annually as needed.
- This Policy and Procedures can be amended or rescinded by a resolution passed by the Directors.
- Any proposed amendment will set out the purpose of the proposed amendment and will be sent to the Company Secretary 30 days before the meeting at which it is to be considered, to enable proposed amendments and alterations being included Board Meeting Agenda.

27. Document History and Version Control

Version Number	Date Issued / Reviewed	Effective Date	Amendments Description / Review Details
Draft 4	16 September 2024	TBC after Board approves	<ul style="list-style-type: none"> • Draft 1 and 3 initial documentation for discussion and review between the Founder of Its Time Foundation and The Solar Fund (Fiji) Limited and Insight Business Advisory Pte Ltd. • Draft 4 document updated by Insight Business Advisory Pte Ltd for The Solar Fund (Fiji) Limited Board review and adoption at its October 2024 Board meeting.
V1.0	24 October 2024	24 October 2024	Version 1.0 baselined following The Solar Fund (Fiji) Limited's board approval at their Board meeting held on 8 October 2024. Document v1.0 submitted on 24 October 2024 to Tamara Smith, Board Secretary and Rob Edwards, Founder and Director of The Solar Fund (Fiji) Limited for filing and document control going forward.