



# **JOSEPDAM PORT SERVICES NIGERIA LIMITED**

## **STANDARD OPERATING PROCEDURE (SOP)**

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**JOSEPH DAM PORT SERVICES NIGERIA LIMITED**

# TERMINAL STANDARD OPERATING PROCEDURE (SOP)

## COMPANYS' OVERVIEW.

JOSEPDAM PORT SERVICES ARE TERMINAL OPERATORS LOCATED AT TERMINAL "A", NPA 2<sup>ND</sup> GATE, TIN- CAN ISLAND PORT COMPLEX, APAPA.

WE ARE A COMMON USER/ MULTI-PURPOSE TERMINAL.

OUR PRIMARY BUSINESS IS DRY/WET BULK CARGO AND GENERAL / BREAK – BULK CARGO.

### **PREAMBLE**

FOR OUR NUMEROUS CLIENTS TO TAKE DELIVERY OF THEIR CARGO THROUGH OUR TERMINAL FROM THE SHIP'S HOOK TO AND PASS THE EXIT GATE, WE HEREUNDER ENUMERATE THE PROCEDURES IN WHICH WE DELIGENTLY , STRICTLY AND SEQUENTIALLY ADHERE TO.

## **JOSEPDAM PORT SERVICES NIGERIA LIMITED**

| Josepdam Port Services Nigeria Limited

# JPS POSITION PAPER ON ANTI – CORRUPTION

## **JPS POSITION PAPER ON ANTI-CORRUPTION.**

From JPS employee handbook pg 4 the core values of JPS is in this acronym TIEE represents the values that we cherish and live by;

**T**eamwork – respect for one another. Good flow of communication. Avoidance of conflict with company interest. Moral bond.

**I**ntegrity. Our word is our bond. Good accounting and record-keeping. No giving and taking of bribe.

**Ethics. Fair transaction/competition. Responsibility and accountability.**

**Excellence. Customer focus. Passion. Innovation. World class standards.**

This has always been communicated to all employees and reported cases that was proven was disciplined accordingly either by termination or dismissal the Management of JPS sees this as gross misconduct.

With the adoption of ISO 9001 Quality Management System currently been implemented will strengthen our resolve on anti-corruption to our stakeholders.

In all, the Management frowns at corrupt practice in all ramifications.

### **PROCESS OF DISCIPLINE.**

Any identified case of corrupt practice is reported to the Departmental Head where the incident occurred and preliminary investigation conducted and forwarded to HR Department for further action. HR Department will in the same vein conducts its investigation and recommend appropriated disciplinary action for the Managing Director approval. Usually, such proven cases will be treated as gross misconduct which attracts termination or dismissal of such employee.

### **THIRD PARTY CASES.**

Identified and proven cases of third parties if any shall be reported the Organization he or she represents for appropriate action.

### **PROTECTION OF WHISTLE BLOWER.**

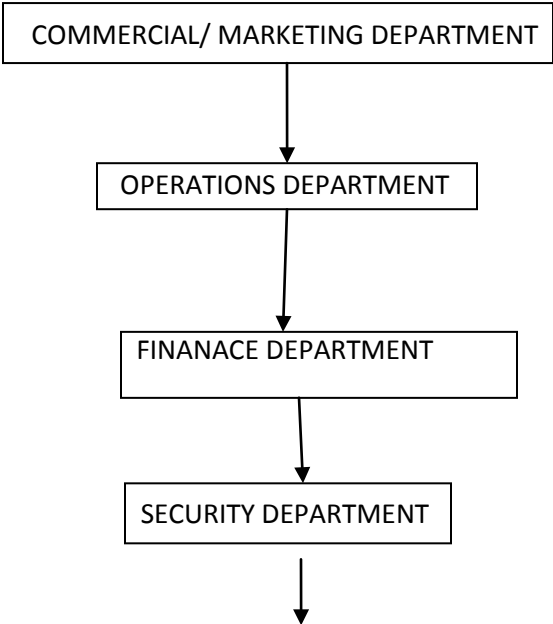
The whistle blower is protected by not identifying him or her but Head of such Department takes it upon itself as its responsibility to deal with such act to give HR Department a preliminary report for further action. Regardless of where the information is coming from, name(s) or identity of the whistle blower identity is concealed.

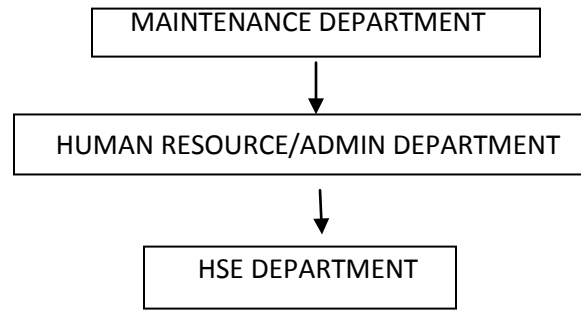
### **TRAININGS.**

So much emphasis is given to our Company philosophy, ethics and values in every training, in cascading down the line our aversion to corrupt practices.

# JOSEPDAM PORT SERVICES NIGERIA LIMITED

## FLOW CHART OF OUR OPERATIONS





Josepdam Port Services Nigeria Limited

## Standard Operating Procedures (SOPs)

**COMMERCIAL/ MARKETING DEPARTMENT**

## **COMMERCIAL/ MARKETING DEPARTMENT STANDARD**

### **OPERATING PROCEDURE (SOP)**

- INITIATE CONTACT WITH PROSPECTIVE AND EXISTING CUSTOMERS TO SECURE CARGO /VESSEL FOR THE TERMINAL.
- PREPARE AND MAKE AVAILABLE TO CUSTOMERS OUR TARIFF AND ISSUE MOCK INVOICE. (TAKE 15-20 MINUTES)
- ISSUES TO CUSTOMERS SHED DELIVERY RECORD (SDR) AND TALLY SHEETS AFTER SIGHTING JOSEPDAM RECEIPT OF PAYMENT AND SHIPPING/TERMINAL DELIVERY ORDER(FROM THE SHIPPING COMPANY) (TAKES 10 MINUTES)
- ATTEND WEEKLY (THURSDAY) NPA VOYAGE RECONCILIATION MEETING(2-3 HOURS)
- FORWARD TO FINANCE DEPARTMENT THROUGHPUT FIGURES AGREED AT THE WEEKLY VOYAGE RECONCILIATION MEETING FOR THE PURPOSE OF RAISING FINAL BILL TO THE CUSTOMER (TAKES LESS THAN 5 MINUTES)
- OUR OPERATONS DEPARTMENT TAKES OFF FROM HERE AFTER THE DECLARATION OF THE VESSEL TO OUR TERMINAL BY THE CUSTOMER’S SHIPPING AGENT AT THE NPA BERTHING MEETING.



Josepdam Port Services Nigeria Limited

# Standard Operating Procedures (SOPs)

**OPERATIONS DEPARTMENT**

## 1. Berthing Operation Process

(a).The highlight inception of vessels to the terminal starts from the Lagos pilot age operational meetings; where the shipping companies announce/declare their incoming vessels to the desired terminal after due consultation with the terminal for readiness, willingness and being able to handle the vessel.

Responsible - Berthing officer.

Duration – 1hour 30mins, Monday to Friday.

(b). Vessel Update – daily at the berthing meeting until the arrival at Lagos water.

Responsible – Berthing officer

Duration - 1hour 30mins, Monday to Friday

(c).Pre-Operational Meeting.

[i].One week to the arrival of the vessel, the shipping agent submits to the operation manager: Cargo manifest, stowage plans and hatch wise, for the meeting. The manifest is analysis to determine total tonnage, type of cargo, mode of discharge, equipments required for discharge, numbers of days for the operation. At the end of the meeting, the Pre-Operational form is signed by both parties and handed over to the shipping agent.

Duration – 1hour

[ii]. The pre – operational signed document is submitted to the finance department to Prepares and keeps financial statement regarding the vessel payments in conjunction with the auditor who work with the bills raised and certified the figures accurate and well placed and further give accent for the

payments to be effected. The finance intimates the Operations Manager as soon as the payments are confirmed for the incoming vessel.

Duration – Four days

*(d).STEMMING/BERTHING*

[i]. After confirmation of payments from the finance department and arrival of the vessel at roads confirmed by the berthing officer through arrival list and vessels particular from the harbor office in Lagos Pilot age District.

[ii]. The Operations Manager furnish the Marketing, Finance, Audit, Stevedoring, Maintenance, Operation tally section and HSE with the readiness to berth information. This information will include the name of vessel, date and estimated time of berthing, type of cargo onboard the vessel, stowage plan among other things that would be necessary for the effective handling of the vessel. Cognizance of ship sizes, required drafts, preferential berthing rights for the vessel base on first come first serve, and available berthing space.

[iii]. Operations Manager directs the berthing officer to stem the vessel for berth [1, 1A or 2] at the berthing meeting in NPA Lagos Pilot age District.

[iv]. After stemming of the vessel, the vessel shipping agent booked for pilot, tug-boat and mooring men at the NPA harbor for mooring of the vessel to the allotted berth in the terminal.

#### 4. Berth Operation of vessels in the Terminal

[a]. Dissemination of vessel berthing notification advice and action taken:

[i]. Deployment of stevedoring contractor and labour force to handle the vessel, labour requirements for the vessel based on the type of cargo the vessel is carrying, necessary gears needed for the operation supplied by contractors.

[ii]. Deployment of work force, equipment and machineries, right forklifts and plant are provided in consultation with the tally section, determine how many and type of plant needed for the operation.

[iii]. For seamless operation ethics of one tally personnel per hook. Provision for the necessary tools and stationary needed for the effective discharge of the duties of the tally personnel.

#### 5. Operation of Vessel Regarding Liquid Bulk Discharge:

- (a) [i]. Tally section through the Terminal Supervisors approach the Captain of the vessel and collect the vessel copies of discharging instructions or other related documents to compare with the already submitted quantity in the cargo manifest.
  - [ii]. Report any discrepancy in the quantity to the operation manager who intimates the marketing section for necessary analysis and action.
  - [iii]. Liaise with the shipping agent to step up early discharging operation to meet up with the ETD of the vessel. Arrange plant to argue the vessel's equipment to position discharging hoarse and evacuate same at the end of operation.
- (b) Plant section complement the efforts of the vessel's equipment with related plant to position the discharging hoarse if need be and also evacuate same at the end of operation out of the berth.
- (c) Stevedoring section work in conjunction with the shipping agent to meet the expected time of departure (ETD) target and take proper records of vessel daily operation analysis.
- (d) Documentation supervisor liaise with the shipping agent to collect Customs release documents for the consignment if already available. Collate and document the daily operations discharge report of the vessel for the operation report analysis (ISOS).

## 6. Operation of Vessel Regarding Solid Bulk Discharge e.g. Sugar, Wheat, Salt, Corn, Soya beans, Clinker etc. When vessel is discharging the above mentioned cargo, the operation could be either Overhead discharge through conveyors and pipes or Road discharge through trucks.

- (a) [i]. Tally section collect the vessel copies of discharging instruction or other related instrument to compare with the already submitted cargo manifest. Report any discrepancy in the quantity to the marketing section for analysis.
- [ii]. Liaise with the shipping agent to step up early commencement of discharge to meet up to vessel's ETD.
- [iii]. Arrange related plant/forklift to position discharging equipment Grabs and funnels for effective operation.
- [iv]. Tally section provide the clearing agent with necessary formalized operation delivery documents such as call up, landing or mechanized tally sheets to ease the exit of the loaded trucks out of the terminal. Tally and record the consignment by quantity.

- (b) Plant section would use related plant to position discharging equipments, such as Grabs, funnels/hoppers and conveyors as case may be to achieve operational efficiency.
- (c) Stevedoring section in conjunction with the shipping agent to meet the ETD target. Takes proper records of ship operation for the preparation of vessel report analysis. Allocate, control and supervise the labour force on the vessel for discharging, sweeping and trimming etc.
- (d) [i]. Documentation supervisor would liaise with the shipping agent to collect customs release documents for the consignment if already available. Collate and document the daily operation discharge reports of the vessel for the operation report analysis in the ISOS.  
[ii]. In respect of Discharging through Road, Documentation supervisor would receive customs release related documents for the cargo from the clearing agent. Open a file of reference for the vessel. Formalize cargo discharge and delivery documents such as landing or mechanized tally sheets or both for the purpose of cargo exit through the gate.

## 7. Operation of Vessel Regarding Solid Bulk Bagged or Bagging e.g. Bags of Sugar, Fertilizer, Cement, Soya beans, Rice, Maize etc.

When consignment of this nature feature, operation would be either Direct or Indirect operation.

[a]. Direct operation is the situation where the cargo in question were loaded into the waiting trucks and delivery documents formalized and trucks exit the terminal.

[b]. Indirect operation is the situation where the cargo in question was discharged and bulk- stacked into the shed awaiting delivery date.

Direct Operation Procedure:-

- (i) Tally section issued call up for incoming trucks. Deploy tally clerks on the hooks or at the loading point into trucks to tally progressively as the cargo enters the vehicle, to discourage excess loading by guiding the labour force handling the loading. Prepare exit documents for the loaded trucks i.e. landing or mechanized tally sheets as case may be. Disqualify dilapidated vehicles from loading to avoid accident, break-down and damage to the cargo and environment in general.
  - (ii) Plant section provides operation related plant/forklift to position necessary discharging and stacking equipments, such as conveyors funnels bagging machines pallets etc; and also evacuate such at the end of operation.
  - (iii). Stevedoring supervises and control the labour work force on board and ashore of the vessel and guide against overloading of net or slings to avoid accident and operational hazard. Prepare necessary labour request operational form for the marketing section to processing. Discourage labour from loading into the trucks more than the way-bill stipulated quantity.
  - (iv). File created to maintain visible documented customs/shipping company's release papers for reference. Exit clearance and cargo passing of the trucks that are loaded, processed and tallied.
- Responsible - Documentation section

For Indirect Operation:-

- (i) Progressive tally at the point of bulk stacking to ascertain the quantity bulk stacked. Furnish the finance section day by day quantity as was bulk stacked.  
Responsible -Tally clerks.
- (ii) Plant section provides operation related plant/forklift to position necessary discharging and stacking equipments, such as conveyors funnels bagging machines pallets etc; and also evacuate such at the end of operation.
- (iii) Stevedoring supervises and control the labour work force on board and ashore of the vessel and guide against overloading of net or slings to avoid accident and operational hazard. Prepare necessary labour request operational form for the marketing section to processing. Discourage labour from loading into the trucks more than the way-bill stipulated quantity.
- (iv). Documentation section create file and maintain visibly documented customs/shipping company's release papers for reference. Liaise and work with finance section to achieve revenue target on the consignment as per the bill of ladings. Give exit clearance and cargo passing to each of the truck that are loaded, processed and tallied.

## 8. Shed Operation in relation to Solid Bulk Bagged Consignment on delivery.

(i) After all the billing and payment has been done and information forwarded to the operations.

(ii) The tally section issue calls up paper to bring in trucks into the terminal for loading. Position trucks and tally progressively all the loaded trucks. Calculate and produce daily tonnage loaded out and on the spot physical balance. Relay to documentation section day by day balance figures outstanding. Police the

loading to discourage excess manipulations. Control and supervise the labour work force to improve operational output.

(iii) Plant role placed pallets on the floor and remove same when delivery is through.

(iv) The stevedore section Perfect the labour booking for the operations. Maintain, control and supervise the labour force to enforce safety. Put effective supervision to discourage excess loading, which if not properly checked, would eventually lead to shortage and therefore creep into claims.

(v) Documentation Section Maintain a comprehensive and accurate figure of the outstanding cargo bulk stacked in the warehouse. Liaise with finance section to get the updates of the storage payments. On request, make available to the marketing section the outstanding balance of the cargo for effective billing. Issue loading order to the tally section for delivery operations. Issue exit permit/cargo pass to the loaded trucks to enable them exit terminal. Prepare shed operation analysis returns on the day to the delivery of the cargo and vessel.

## 9. General Cargoes Discharge (Direct)

- (a) When vessel is doing direct discharging operation, trucks are positioned, progressive tallying according to quantity or by marks and numbers as per manifest per ship's hooks and record passed to documentation section to issue exit to the loaded trucks.
- (b) Report of the detail incident of cargo damage during the discharge operation taken.
- (c) Comprehensive joint tallied hard copies as the information would appear in the specific landing record tally sheets.

(d) Discrepancy certificate prepared for the cargoes landed damaged, because this is the ship's sole liability.

### 9b. General Cargo Discharge (Indirect)

- (a) When the vessel is discharging indirect, tallying of the consignments either by marks and nos. or by quantity commenced immediately discharge commenced.
- (b) Various plants/forklift of different purposes after fuelling commence evacuation from the quay apron to stacking area.
- (c) Report of the detail incident of cargo damage during the discharge operation taken.
- (d) Comprehensive joint tallied hard copies as the information would appear in the specific landing record tally sheets.
- (e) Stacking of the said cargo commenced with forklifts, stacked according to marks and numbers avoiding every element of cross-stacking/bulk stacking.
- (f) Discrepancy certificate T Form 38 prepared for the cargoes that landed damage and pass same to the ship's supervisor for endorsement before the departure of the vessel.
- (g) Regulating and supervising the labour work force onboard and ashore of the discharging vessel for quick turnaround. Keeping/reporting detailed operational events of the vessel regarding commencement and close of operation, number of manpower utilize, idle time and other related information.
- (h) Comprehensive analysis of item to be discharge and actual discharge are recorded.

### 10. General Cargo Delivery from the Stacking Area (Indirect)

- (a). After confirmation of all necessary delivery documents[Customs docus, Payment made to shipping agents and delivery order(DO), JPS payment invoice



and receipts, Exit note, Letter of Authority, Identity of person to take delivery. The customer is referred to commercial department for Shed Delivery Record [SDR].

(b). After the SDR has been issued by commercial department, loading order is issued which will be duly signed by the auditor and the terminal supervisor, and handed over to the tally supervisor.

(c). Tally clerk and forklift are detailed to monitor, record and load on truck, and record input in tally sheet is forwarded to documentation department.

(d). Documentation department cross check, confirmed okay, cargo pass and jerk to get the balance left in stack.

(e). Tally sheet handed over to the customer for exit out of the terminal.

## HEALTH & SAFETY

Safety of personnel and equipments are of paramount importance to the company. To this end, HSE Officer ensure that :- (a) every staff directly or indirectly working in the vessel and quay apron must wear reflective and other PPE provided for proper identification.

## SHORTAGES

### Loss Over Board.

This is a situation where the cargo fell from the ship's discharging hook into the lagoon irrecoverably as a result of malfunctioning derrick. The shipping

Company takes liabilities for the loss if the cargoes were not recovered or recovered damaged.

The tally clerk in charge records the quantity and description of the cargo and marks and also consignee in cargo Loss Over Board (LOB) form in triplicate to be signed jointly by the tally supervisor and the shipping company representative. A copy each is distributed to Documentation section, shipping company and operations section.

When the delivery agent files out claims for shortage thereof, LOB form together with claims letter would be sent to the shipping company concerned for the purpose of claims settlement.

### Outright Loss/Short Landing

This happens when the vessel short discharges the cargo which is generally known as SHORT LANDED. The shipping company takes responsibility for this type of loss. The tally clerk needs to have accurate records and joint tally to be able to hold the shipping company to bear the liabilities.

Outright loss can also occur in cases where cargoes were stolen from the stacking area by wharf rats. This is the liability of the Terminal.

### Accidents

Minor accident—This is accident that do not result in permanent disability of the person affected. The person affected is treated at the terminal clinic and discharge.

Major accident—this may either involve loss of life or permanent disability of the affected person.

CLAIMS — any scratch/damages of cargoes during discharge/delivery operation are covered by T-FORM 38 by the tally clerks and any claims from either the shipping agents or the consignee are handled by the Claims Officer.

Josepdam Port Services Nigeria Limited

# Standard Operating Procedures (SOPs)

**FINANCE DEPARTMENT**

## INTRODUCTION

This document outlines the financial control framework within Josepdam Port Services Nigeria Limited and explains the business processes being followed by the finance department.

It will also ensure that internal controls are in place and financial powers are exercised appropriately, effectively and efficiently in accordance with the approved procedures.

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<b>Title:</b> Cheque Processing/ Cheque Disbursement		
<b>Purpose:</b> To ensure that the process of cheques raised is appropriately documented, and the collection is documented completely		
Lead Author	Approver	Document no:
Name:	Name:	Effective Date:
Signature:	Signature:	
Date:	Date:	

### 1. Responsibilities

It is the responsibility of the Head of Department to ensure that this procedure is adhered to within his/her own department. The responsibility for each member of a particular part of this procedure is identified in the right-hand column of section 4.

### 2. Documents needed

- i. Local Purchase Order
- ii. Requisition form
- iii. Cheque Payment register
- iv. Cheque request voucher
- v. Job completion form

### 3. Definitions

- i. **Local Purchase Order (LPO):** This is a commercial document issued by a Josepdam to a seller/ contractor, indicating the products, quantities and agreed prices for products or services that the seller will provide to Josepdam. This is prepared by the procurement officer with the following details:
  - Name of the supplier/ contractor
  - Address of the supplier/ contractor
  - Date of the LPO
  - LPO reference Number
  - Title of job
  - Description of the product/ service to be rendered and agreed price
  - Terms of payment
- ii. **Cheque Payment register:** This is foolscap-like register where all the cheques received are recorded. The purpose of this is to display at a glance, the list of cheques that was issued, and that has been collected by the clients. The details captured in this register are:
  - Date on Cheque
  - Bank Name
  - Cheque number
  - Payee
  - Amount on Cheque
  - Name & Signature of cheque collector
  - Date collected
- iii. **Cheque request voucher:** This is a pre-numbered voucher that is prepared by the finance officer for the purpose of capturing the details of all the cheques that are to be issued to the vendors. The details captured on the cheque request voucher are:

- The Cheque number
  - The date on the cheque
  - The beneficiary of the cheque
  - The amount on the cheque in words and figures
  - The respective expense head and allocated amount per expense head
  - The details of the payment
  - The name of the staff that prepared the voucher
  - The name and signature of the receiver of the cheque
  - Date collected
- iv. **Payment period:** This refers to the period in which the company is obliged to make payments to our Vendors. The applicable payment period in Josepdam is:
- For goods purchased: 70% of the agreed price at the collection of LPO and 30% of the agreed price in 2 weeks after goods have been delivered in good condition.
  - For Services rendered: 70% of the agreed price at inception of the contract and 30% of the agreed price at the satisfactory completion of the contract
- v. **Job Completion Form:** This refers to the form completed by a contractor at the end of any contract, and indicates that the service/ contract has been satisfactorily rendered. The project manager/ HOD of the user department will also state expressly that the job has been completed satisfactorily.
- vi. **Requisition form:** This is a form that states the materials required for purchase/ description of job needed and the quantity required.
- vii. **Goods Received note:** This is a voucher prepared by the Store supervisor which shows that a good has been delivered and counter-signed by the deliverer of the goods. The voucher is signed by the Internal Audit after sighting the goods and ensuring that they are delivered in the condition that they are intended to have been delivered in.
- viii. **Vendor:** This refers to a supplier of goods to Josepdam, or a provider of service to Josepdam.

#### 4. Procedure

Step	Action	Responsibility
<b>Cheque Processing/ Cheque disbursement</b>		
1.1	<p>Requisition form (<i>defn vi</i>) is written by a staff, requesting for items, or services needed. This is signed by the requester, appended by the store supervisor, authorized by the Head of Department, checked by the internal Auditor, and approved by the GM.</p> <p>If the item is available in the store, then it is issued by the store supervisor.</p> <p>Otherwise, go to step 1.2</p>	<p>Staff</p> <p>HOD</p> <p>Store Supervisor</p> <p>Internal Auditor</p> <p>Managing Director</p>

1.2	The Procurement officer collects the approved requisition form and sources for a <u>minimum</u> of three(3) quotes.  All quotations are to be in Company names only. No individual can undertake any contract in Josepdam	Procurement officer
1.3	An LPO is issued by the procurement officer, and checked by the auditor, approved by the Finance manager and Authorised by the Managing Director based on the quotations obtained (step 1.2)	Procurement Officer Internal Auditor Finance Manager Managing Director
1.4	The LPO is included in the budget for the following month	Finance Manager Managing Director
1.5	All LPO's are collated once in a month and forwarded to the Director and Chairman for cheque writing and despatched to the terminal	Director Chairman
1.6	All cheques received are registered in the "Cheque payment register" ( <i>defn ii.</i> )	Finance officer
1.7	All LPO's are crosschecked to ensure complete documentation.  Documentation depends on the type of goods/ service.  i. <u>For goods purchased</u> , a duly completed goods received note( <i>defn vii</i> ) ii. <u>For services rendered</u> , a duly completed job completion form( <i>defn v</i> ) iii. <u>The Local Purchase Order</u> . Where an advance payment is to be made to a vendor, the terms and conditions will suffice	Finance Officer
1.8	A copy of the LPO is made and attached to the cheque.	Finance officer
1.9	The Original LPO is returned to the procurement officer in order to despatch it to the vendor	Finance officer Procurement officer
1.10	The Cheque details are registered in the cheque request voucher ( <i>defn iii</i> )	Finance officer
1.11	The cheque is attached to the LPO and the Invoice, and given to the Finance manager to approve.	Finance officer Finance Manager
1.12	The internal Audit checks and signs-off on the cheque request	Finance officer Internal Audit
1.13	A copy of the Vendor's ID card is made.	Vendor



	Valid ID card is the ID card of the Company to undertake the purchase/ contract.  Otherwise, a Manager can vouch the identity of the vendor by signing on a copy of the vendor's valid driver's licence, national ID card or International passport.	Finance Officer  Responsible Manager
1.14	The vendor signs the cheque payment register  The vendor signs the approved cheque request voucher  The vendor acknowledges the receipt of cheque on a copy of the cheque	Vendor  Finance officer
1.15	The White copy of the cheque request voucher is detached and attached to the acknowledged copy of cheque (step 1.15) and posted on the software against the Vendor's account	Finance Officer
1.16	The LPO is posted on the software as soon as the service is rendered.  The date that service is rendered is obtainable from  i. The goods received note ii. Job completion form iii. LPO terms and condition	Finance officer  Store Supervisor  HOD/ Project manager
1.17	The Posted LPO is attached to the posted cheque request voucher and filed	Finance officer

<b>Title:</b> Preparation and issuance of Naira bill		
<b>Purpose:</b> <ul style="list-style-type: none"> <li>• To ensure that the billing process is timely and accurate</li> <li>• To ensure client payment before taking delivery of their goods</li> </ul>		
Lead Author	Approver	Document no:
Name:	Name:	Effective Date:
Signature:	Signature:	
Date:	Date:	

## 1. Responsibilities

It is the responsibility of the Head of Department to ensure that this procedure is adhered to within his/her own department. The responsibility for each member of a particular part of this procedure is identified in the right-hand column of section 4.

## 2. Documents needed

- i. Ship Entry Notice/ cargo manifest
- ii. Packing list
- iii. Cargo balance
- iv. Tariff

## 3. Definitions

- i. **Cargo:** This refers to goods or produce transported by ships. This comes in various forms:
  - **Bulk Cargo:** This refers to commodity cargo that is transported unpackaged in large quantities. It refers to materials in either liquid form or granular form, such as crude palm oil, salt, wheat, sugar etc.  
Cargos in liquid form, such as crude palm oil, Linear Alkyl Benzene chemicals are also referred to as wet bulk cargo, or liquid cargo.  
Cargos in granular form, such as bulk wheat, bulk sugar, bulk salt, bulk rice, etc are also referred to as dry bulk cargo.  
These type of cargos are charged per Metric Ton (MT)
  - **General Cargo:** This refers to Non-containerised cargo stored in boxes, bales, pallets or other units to be loaded onto or discharged from. Examples include iron, steel, machinery, linerboard, bagged rice, bagged sugar, etc.  
Cargos that can be counted in units are basically referred to as general cargo.  
These types of cargos are charged per the higher of the gross weight (MT) and measurement (CBM).
  - **Containerised Cargo:** This refers to cargos that are loaded in a container. A container is a box made of aluminium, steel or fibreglass used to transport cargo The common dimensions are 20' x 8' x 8' a.k.a. 20ft container and 40' x 8' x 8', a.k.a. 40ft container. Variations are collapsible containers, tank containers (for liquids) and "rag tops" (open-topped containers covered by a tarpaulin for cargo that sticks above the top of a closed box).  
A loaded container is referred to as a "LADEN" container, while an empty container is referred to as "EMPTY" container.  
These types of cargos are charged per Unit.
  - **Vehicles:** These are self-propelled cars/ trucks i.e. has the ability to move on its own provided the all the electrical/mechanical parts are in good condition. A tanker-back is not regarded as a vehicle, because it cannot be self propelled.  
Vehicles are classified according to weight, viz:
    - Up to 15cbm: Cars
    - 16 – 25cbm: Bus
    - Above 25cbm: Trucks
    - Over 140cbm: Trailers
    - Plants/Tracked VehiclesThese types of cargos are charged per unit.
- ii. **Tonnage:** This refers to the unit measurement of cargo. This can be assessed in units, on gross weight i.e. Metric Ton (MT) or on measurement i.e. Cubic Meter (CBM). Where a cargo is assessed on gross weight and measurement, it shall be charged based on the higher of the two.
- iii. **Cargo Manifest:** This refers to the list of individual goods that make up the ship's cargo. It summarises all the Bill of Lading that has been issued by the carrier for that particular shipment. manifest gives the commercial details of the goods, such as:
  - a. The bill of lading numbers
  - b. The consignors and consignees
  - c. The marks and numbers
  - d. The kind of packages
  - e. The descriptions and quantities of goods
- iv. **Bill of Lading:** This is a document issued by a carrier, or its agent, to the shipper as a contract of carriage of goods. It is also a receipt for cargo accepted for transportation, and must be presented for taking delivery at the destination. Among other items of information, a

bill of lading contains

- Consignor's and consignee's name
- Names of the ports of departure and destination
- Name of the vessel
- Bill lading number
- Dates of departure and arrival,
- Itemized list of goods being transported with number of packages and kind of packaging,
- Marks and numbers on the packages,
- Weight and/or volume of the cargo
- Freight rate and charges.

v. **Delivery charges:** This refers to the fee to be paid by a consignee or his agent for delivery of shipment to Josepdam. Delivery charges can be classified into two viz:

- 1) Direct delivery charges: These are charges related to the discharge of cargo from the vessel, directly to the truck of the consignee or his agent.
- 2) Indirect delivery charges: These are charges related to the discharge of cargo from the vessel to our storage facility before it is being taken out of the terminal.

The components of delivery charges for each cargo type are:

- a. **Bulk Cargo:**
  - 1) Handling charges
  - 2) Documentation per bill of lading
  - 3) Tally Sheet
  - 4) Mechanical equipment charge (optional)
  - 5) Environmental pollution charge (optional)
  - 6) VAT
- b. **General Cargo:**
  - 1) Handling charges (Direct or indirect)
  - 2) Documentation per bill of lading
  - 3) Tally Sheet
  - 4) Equipment charge (direct or indirect)
  - 5) VAT
- c. **Containerised Cargo:**
  - 1) Handling charges
  - 2) Documentation per Bill of Lading
  - 3) Tally Sheet
  - 4) Terminal handling charges
  - 5) Custom Examination
  - 6) Vat
- d. **Vehicles:**
  - 1) Handling charge
  - 2) Documentation per Bill of Lading
  - 3) Tally sheet
  - 4) Towage Surcharge
  - 5) Customs examination
  - 6) VAT

vi. **Storage charges:** This is a charge assessed when cargo isn't moved off the terminal before the free time allowance ends. It is also referred to as demurrage charge or rent charge.

The applicable structure for storage charge for each cargo type is:

- a. **Bulk Cargo:**
  - 1) First five days
  - 2) Next five days
  - 3) Each day thereafter.
- b. **General Cargo:**

- 1) First five days
  - 2) Next five days
  - 3) Each day thereafter.
  - c. Containerised Cargo:
    - 1) First five days
    - 2) Next five days
    - 3) Next five days
    - 4) Each day thereafter.
  - d. Vehicles:
    - 1) First five days
    - 2) Next five days
    - 3) Each day thereafter.
- vii. **Free time allowance:** This is the grace period for cargo's discharged in the terminal within which, storage charges will not apply. The first 3(three) days after the completion of discharge on a vessel is the free time allowed in Josepdam.
- viii. **Charges:** These are the fees charged on various services rendered in the terminal. The relevant fees can be found in the tariff. The components of the charges are:
- Handling Charges
  - Documentation per Bill of Lading
  - Documentation per additional bill
  - Tally Sheet
  - Equipment Charge
  - Mechanical equipment charge
  - Royalty charge
  - Terminal handling charge
  - Custom Examination
  - Towage surcharge
  - Storage Charges
  - Overnight parking fees
  - Royalty fees
  - Environmental pollution
  - Optional Service charge
  - Weighbridge charge
- ix. **Tariff:** This is a schedule of the charges, rates and rules imposed by Josepdam on the import/export of goods and according to industry standards.
- x. **Cargo balance sheet:** This is an advice sheet from documentation department indicating the balance of cargo available on a particular bill of lading.
- xi. **Terminal:** The place where cargo is handled is called a terminal (or a wharf).
- xii. **Chandlers:** these are agencies that sells supplies such as groceries; paper products; engine parts; electronics; hardware; to a vessel in order to serve its crew
- xiii. **Optional Service:** This refers to the service rendered to clients outside the normal working days i.e services rendered on Saturday, Sunday and public holidays. If a client wishes to work on any of these days, the client would indicate his request in writing, and on his company's letter headed paper, at least 24hours before the day. This attracts an additional charge referred to as "Optional Service charge"
- The details of the clients letter should include
- The vessel name
  - The BL number(s) of the consignments he wants to load
  - The day(s) and corresponding days
  - It should be addressed to the Operations Manager.
- Optional service charge is charged per Bill of lading

#### 4. Procedure

Step	Action	Responsibility
1.	<b>Delivery Charges bill</b>	
1.1	Customer walks in with his copy of the Bill of Lading(BL). On the BL, he writes the agency name and address	Customer
1.2	The processor crosschecks the details on the BL with that on the cargo manifest.  If there is no variance, proceed to step 1.3  If there is a variance, return the BL to the client 7 escalate to the <u>appropriate quarters</u>	Finance Officer
1.3	<ol style="list-style-type: none"> <li>1. Write the name of the agent and date on the corresponding BL portion on the cargo manifest. (This is to ensure that there is no duplicated charges on the same BL)</li> <li>2. Ensure that the client writes "direct delivery" on the bill of lading, if delivery is to be direct</li> <li>3. Determine the applicable tonnage (MT or CBM – for general cargo)</li> <li>4. Prepare a draft copy of the bill in line with the approved tariff.</li> </ol>	Finance officer
1.4	The Internal audit checks and signs off on the draft copy. Otherwise, go back to step 1.3	Finance officer Internal Audit
1.5	The Finance Manager cross-checks the checked draft copy and approves for input on the software, otherwise, go back to step 1.3	Finance Officer Finance Manager
1.6	The approved draft is inputted on the software, printed in duplicate, stamped and signed off by the Finance manager, taking note of: <ol style="list-style-type: none"> <li>1. The Vessel name</li> <li>2. The bill Lading number</li> </ol>	Finance Officer Finance Manager
1.7	The original copy of the invoice is given to the client along with a bank deposit slip while the duplicate copy is filed along with the bill of lading (Step 1.1) and the approved draft copy of the bill (step 1.5)	Finance Officer Client
1.8	The client brings back the bank teller, and a confirmation is made from the bank	Finance officer

	to reconfirm the lodgement.  If confirmed, proceed to step 1.9  Otherwise, refer the customer to the bank.	Client
1.9	A receipt is issued in duplicate and stamped.  A copy is given to the client.  The other copy is attached to the filed draft copy of the invoice (Step 1.7)	Finance officer
1.10	The client starts to take discharge of his cargo after completing his documentation process in the documentation department.	Client  Documentation
<b>2. Storage Charges bill</b>		
2.1	a. Customer walks in with his copy of the Bill of Lading (BL). On the BL, he writes the agency name and address and the date he wants the cargo to be rated to: Follow steps 1.2 and 1.3, then proceed to step 2.3  b. Customer has collected delivery charges previously, and wants to take rent charges. Proceed to step 2.2	Finance officer  Client
2.2	a. Request for the receipt of the previous bill, then customer will write the date he wants the cargo to be rated to  b. Customer would collect cargo balance (defn x) from documentation department.	Finance Officer  Documentation  Client
2.3	Prepare a draft copy of the bill in line with the approved tariff.	Finance officer
2.4	The Internal audit checks and signs off on the draft copy. Otherwise, go back to step 1.3	Finance Officer  Internal Audit
2.5	The Finance Manager cross-checks the checked draft copy and approves for input on the software, otherwise, go back to step 1.3	Finance officer  Finance Manager
2.6	The approved draft is inputted on the software, printed in duplicate, stamped and signed off by the Finance manager, taking note of:  1. The Vessel name 2. The bill Lading number	Finance officer  Finance Manager
2.7	The original copy of the invoice is given to the client along with a bank deposit slip while the duplicate copy is filed along with the bill of lading (Step 2.1) or the cargo balance (step 2.2) <i>whichever is applicable</i> , and the approved draft copy of the draft bill (step 2.5)	Finance Officer  Client

2.8	The client brings back the bank teller, and a confirmation is made from the bank to reconfirm the lodgement.  If confirmed, proceed to step 2.9  Otherwise, refer the customer to the bank.	Finance officer  Client
2.9	A receipt is issued in duplicate and stamped.  A copy is given to the client.  The other copy is attached to the filed draft copy of the invoice (Step 2.7)	Finance officer
2.10	The client starts to take discharge of his cargo after completing his documentation process in the documentation department.	Client  Documentation
<b>3. Optional Service bill</b>		
3.1	Client walks in with 2 copies of letter requesting for optional service ( <i>defn xii</i> )  The Operations Manager approves the letter and forwards a copy to the Finance department.	Operations Manager
3.2	Request for the previous bill collected and ensure that  1. Payment has been made on it. If not, request that client makes payment on that before requesting for the optional service charge.  2. The period being requested for has been covered in the previous bill. If not, inform client that to request for additional storage charge. Proceed to step 3.3	Finance Officer  Client
3.3	Prepare a draft copy of the bill in line with the approved tariff.	Finance officer
3.4	The Internal audit checks and signs off on the draft copy. Otherwise, go back to step 3.3	Finance Officer  Internal Audit
3.5	The Finance Manager cross-checks the checked draft copy and approves for input on the software, otherwise, go back to step 3.3	Finance officer  Finance Manager
3.6	The approved draft is inputted on the software, printed in duplicate, stamped and signed off by the Finance manager, taking note of:  1. The Vessel name 2. The bill Lading number 3. The date and day(s) for the optional service	Finance officer  Finance Manager
3.7	The original copy of the invoice is given to the client along with a bank deposit slip while the duplicate copy is filed along with approved letter requesting for optional service (Step 3.1), and the approved draft copy of the bill (step 3.5)	Finance Officer  Client

3.8	The client brings back the bank teller, and a confirmation is made from the bank to reconfirm the lodgement.  If confirmed, proceed to step 3.9  Otherwise, refer the customer to the bank.	Finance officer  Client
3.9	A receipt is issued in duplicate and stamped.  A copy is given to the client.  The other copy is attached to the filed draft copy of the invoice (Step 3.7)	Finance officer
3.10	Documentation & tally departments are notified of the payment of the client, so that they can make due provision for staff that will handle the client's loading during the requested period	Client  Documentation  Tally

<b>Title:</b> Preparation of Bank Reconciliation statement		
<b>Purpose:</b> <ul style="list-style-type: none"> <li>• To detect any discrepancies between the company's accounting records and the bank apart from those due to normal timing differences</li> <li>• Assists in regular monitoring of cash flows of the company</li> <li>• To uncover, on a timely basis, any irregularities such as unauthorised bank withdrawal</li> </ul>		
Lead Author	Approver	Document no:
Name:	Name:	Effective Date:
Signature:	Signature:	
Date:	Date:	

### 1. Responsibilities

It is the responsibility of the Head of Department to ensure that this procedure is adhered to within his/her own department. The responsibility for each member of a particular part of this procedure is identified in the right-hand column of section 4.

### 2. Documents needed

- i. Monthly bank Statement
- ii. Cash book

### 3. Definition of terms

- i. **Bank Reconciliation Statement:** This is a report which compares the bank balance as per company's accounting records with the balance stated in the bank statement. It involves comparing the closing balance of the cash book with the closing balance of the bank statement, and analysing the reason for the variance, if there is any.
- ii. **Bank Statement:** This is a report prepared by a bank, which shows the summary of financial transactions which have occurred over a specific period on the bank account that is domiciled



- with them. It is also referred to as “statement of account”.
- iii. **Cash Book:** This is the company’s record of all the deposits and withdrawals in a specific bank for a specific period. This is obtained from the software after posting all the deposits (when issuing receipts) and the withdrawals (When posting payments to vendors’ account).
  - iv. **Bank Charge:** These refer to the fees and charges made by a bank to the company. Bank charge comes in various forms
    - Commission on Turnover (COT): It is a charge levied on customer withdrawals by the bank. This charge is applicable to Current Account holder’s only. The COT is currently levied at N3 (Three naira only) per N1,000 withdrawal.
    - Bulk Transfer Charge: This is a charge levied on transfer of funds to a list of accounts within the same bank e.g. Salary payments. Currently levied at N100 per account transferred to.
    - Commission on NEFT Transfer: This is the charge levied on transfer made from one bank to another bank in Nigeria.  
NEFT means NIBSS Electronic Funds Transfer,  
NIBSS means Nigeria Inter-bank Settlement System
    - Commission for FX transfer: this is a banks commission for making a foreign exchange transfer outside the shores of Nigeria.
    - VAT: this is levied on all charges mentioned above. It is levied at 5%
    - Swift Charge for FX transfer: This is a charge on forex exchange transfer made outside the shores of Nigeria. This charge is not VATable.
    -
  - v. **Bank Interest:** This refers to the income generated from a bank as a result of maintaining cash deposit with them.

## 4. Procedure

Step	Action	Responsibility
4.	<b>Preparation of Bank Reconciliation Statement</b>	
1.1	At month end, collect a copy of the bank statements from the finance Manager	Finance Officer
1.2	<ul style="list-style-type: none"> <li>• Extract the bank charges per bank statement, add, and then post as withdrawal in the cash book.</li> <li>• Extract the bank interest per bank statement, add, and then post as deposit into the cash book.</li> </ul>	Finance Officer
1.3	<ol style="list-style-type: none"> <li>i. Compare the withdrawals in the bank statement with the expenses in the cash book.</li> <li>ii. If there are withdrawals in the bank statement that are not in the cash book, list them out and label them as <b>“Withdrawals in bank statement but not in cash book”</b></li> <li>iii. If there are expenses in the cash book but not in the bank statement, list them out and label them as <b>“Unpresented cheques”</b></li> </ol>	Finance officer

1.4	<p>i. Compare the deposits in the bank statement with the income in the cash book.</p> <p>ii. If there are deposits in the bank statement that are not in the cash book, list them out and label them as “<b>Deposits in bank statement but not in cash book</b>”</p> <p>iii. If there are income in the cash book but not in the bank statement, list them out and label them as “<b>Yet to be lodged deposits</b>”</p>	Finance officer
1.5	From the <b>Deposits in bank statement but not in cash book</b> , post all the deposits against the respective clients. For deposits that cant be matched against any of the clients, identify them and escalate to the Finance Manager.	
1.6	From the <b>Yet to be lodged deposits</b> , identify why the bank has not posted the deposit by escalating to the Finance manager.	
1.7	<p>Draw out the bank reconciliation statement on Microsoft Excel by</p> <p>i. Extracting the revised closing balance from the cash book.</p> <p>ii. Add the <b>unpresented cheques</b> (step 1.3.iii)</p> <p>iii. Add the <b>deposits in bank statement not in cash book</b> (Step 1.4.ii)</p> <p>iv. Subtract the <b>withdrawals in bank statement but not in cash book</b> (step 1.3.ii)</p> <p>v. Subtract the <b>yet to be lodged deposits</b> (step 1.4.iii)</p> <p>The figure obtained therefrom should match the closing balance in the bank statement. If not, go back to step 1.3</p>	
1.8	Print and sign off on the printed statement in step 1.7	
1.9	The Finance Manager reviews and signs off on the bank reconciliation statement.	
1.10	The signed Bank reconciliation statement is filed in the “Bank reconciliation” file.	

<b>Title:</b> Preparation and issuance of Provisional Invoice		
<b>Purpose:</b> <ul style="list-style-type: none"> <li>To ensure that the billing process is timely, accurate</li> <li>To ensure client payment before taking delivery of their goods</li> </ul>		
Lead Author	Approver	Document no:
Name:	Name:	Effective Date:
Signature:	Signature:	
Date:	Date:	

## 1. Responsibilities

It is the responsibility of the Head of Department to ensure that this procedure is adhered to within his/her own department. The responsibility for each member of a particular part of this procedure

is identified in the right-hand column of section 4.

## 2. Documents needed

- i. Ship entry Notice/ Cargo Manifest
- ii. Duly completed "Pre-operation meeting on vessels"
- iii. "Daily vessel operational report"
- iv. Forklift utilization form (if any)
- v. Import/Export Shipment Operation Summary[ISOS]

## 3. Definitions

- i. **Provisional bill:** A provisional Invoice is an invoice raised to a shipping agent to provide an estimation of charges related to the importation of cargo/ product to our terminal. It gives the client first hand information about the tentative cost he will incur.  
This cost is charged based on the assumed quantity of cargo that will be discharged in the terminal.
- ii. **Tonnage:** This refers to the unit measurement of cargo. This can be assessed in units, on gross weight i.e. Metric Ton (MT) or on measurement i.e. Cubic Meter (CBM). Where a cargo is assessed on gross weight and measurement, it shall be charged based on the higher of the two.
- iii. **Pre-operation meeting on Vessels form:** This is a form indicating the number of days that a vessel is expected to stay at berth. The form is signed by the Agents representative and the Operations manager stating the following details:
  - Name of Vessel
  - Name of Agency
  - Declared tonnage
  - Cargo type
  - Expected number of days
  - Name/Sign of agent
  - Name/Sign of Josepdam agent
- iv. **Cargo Manifest:** This refers to the list of individual goods that make up the ship's cargo. It summarises all the Bill of Lading that has been issued by the carrier for that particular shipment. manifest gives the commercial details of the goods, such as:
  - a. The bill of lading numbers
  - b. The consignors and consignees
  - c. The marks and numbers
  - d. The kind of packages
  - e. The descriptions and quantities of goods
- v. **Cargo:** This refers to goods or produce transported by ships. This comes in various forms:
  - **Bulk Cargo:** This refers to commodity cargo that is transported unpackaged in large quantities. It refers to materials in either liquid form or granular form, such as crude palm oil, salt, wheat, sugar etc.  
Cargos in liquid form, such as crude palm oil, Linear Alkyl Benzene chemicals are also referred to as wet bulk cargo, or liquid cargo.  
Cargos in granular form, such as bulk wheat, bulk sugar, bulk salt, bulk rice, etc are also referred to as dry bulk cargo.  
These type of cargos are charged per Metric Ton (MT)
  - **General Cargo:** This refers to Non-containerised cargo stored in boxes, bales, pallets or other units to be loaded onto or discharged from. Examples include iron, steel, machinery, linerboard, bagged rice, bagged sugar, etc.  
Cargos that can be counted in units are basically referred to as general cargo.  
These type of cargos are charged per the higher of the gross weight (MT) and measurement(CBM)
  - **Containerised Cargo:** This refers to cargos that are loaded in a container. A container is a box made of aluminium, steel or fibreglass used to transport cargo The common dimensions are 20' x 8' x 8' a.k.a. 20ft container and 40' x 8' x 8', a.k.a. 40ft container.  
Variations are collapsible containers, tank containers (for liquids) and "rag tops" (open-

topped containers covered by a tarpaulin for cargo that sticks above the top of a closed box).

A loaded container is referred to as a “LADEN” container, while an empty container is referred to as “EMPTY” container.

These types of cargos are charged per Unit.

- **Vehicles:** These are self-propelled cars/trucks i.e. has the ability to move on its own provided that all the electrical/mechanical parts are in good condition. A tanker-back is not regarded as a vehicle, because it cannot be self-propelled.

Vehicles are classified according to weight, viz:

- Up to 15cbm: Cars
- 16 – 25cbm: Bus
- Above 25cbm: Trucks
- Over 140cbm: Trailers
- Plants/Tracked Vehicles

These types of cargos are charged per unit

- vi. **Cargo dues:** This refers to the charges attributed to the importation of cargo to the terminal. A VAT of 5% is chargeable on the cost of cargo dues. This dues is charged in US dollars only.

Cargo dues = Cargo weight x approved rate

- vii. **Berth Rent:** This refers to the cost of the space in which a ship anchors for the discharge of cargo in the terminal. It is computed by multiplying the “Length of Vessel” by the “number of days it berths” by the approved rate i.e:

Berth rent = Length of Vessel x No of days at berth x approved rate

- viii. **Contingency:** This is a provision made for costs that the client may incur, but with uncertainty. It is included in the client's bill in order to accommodate any other charges that the client may incur in the course of rendering our service to the client. It is calculated as 5% of cargo dues and berth rent, viz:

Contingency charges = 5% of (cargo dues + berth rent)

- ix. **Documentation Per Manifest:** This is a charge levied on clients for processing of its documents

- x. **Security charge:** This is a charge levied on clients for provision of security for every vessel that berths in the terminal. It is charged per day spent in the terminal by the vessel

- xi. **Environmental pollution:** This is a charge levied on clients for the cleaning/ maintenance of waste management in the terminal. It is charged per vessel.

- xii. **Forklift on board:** This is a charge levied on a client for the usage of forklift on a vessel. Sometimes, a client requests for usage of our forklift to shift cargos on board the vessel.

This is charged per number of hours used. A VAT of 5% is chargeable.

- xiii. **Unmet Target charges:** This refers to the charge levied on a client if its vessel exceeds the agreed number of days that it is expected to stay in the terminal during discharge. This charge is, however, valid only if the delay was caused by the agent, and not as a result of natural causes, or the terminal.

It is charged per number of hours. A VAT of 5% is chargeable.

- xiv. **Idle time:** This refers to the unproductive time on the part of the shipping agent as a result of factors within their control in the discharging of cargo. The penalty for this is referred to as “unmet target charges”

- xv. **Daily Vessel Operational report:** This report is prepared by the stevedoring department and signed off by operations manager and the representative of the shipping company. This report gives an hour-to-hour report of the operation carried out on a vessel, and reasons for delay in discharging of cargo, if any.

- xvi. **Forklift Utilisation Form:** This is a report prepared by the Plant supervisor and signed off by the operations manager and the representative of the shipping company. This report gives an hour-to-hour report of the forklift usage on a vessel. This form also captures the capacity of the forklift(s) used, the type of job it was used for, the time when usage commenced and the time when it completed and the forklift operator's name & signature.

## 4. Procedure

Step	Action	Responsibility
<b>Initiation of Provisional bill for Cargo dues</b>		
1.0	<p>a. Five copies of the <i>Ship entry Notice/ Cargo Manifest</i> is collected from the agent and distributed to each of the following departments: Finance, Commercial, Stevedore, Tally and Documentation.</p> <p>b. A pre-operation meeting on Vessels form is collected from the agent</p>	<p>Client's Agent</p> <p>Operation Manager</p> <p>Finance officer</p>
1.1	<p>The following details are extracted as follows:</p> <p>Type of cargo - <i>Ship entry Notice/ Cargo Manifest</i></p> <p>Weight/tonnage of cargo – <i>Ship entry Notice/ Cargo Manifest</i></p> <p>Length of Vessel – <i>Ship entry Notice/ Cargo Manifest</i></p> <p>Agreed Number of days – <i>Pre-operation meeting on Vessels</i></p> <p>A draft copy of the provisional bill is computed in line with the company's approved tariff.</p> <p>A typical cargo dues bill consists of</p> <ul style="list-style-type: none"> <li>• Cargo dues</li> <li>• Berth rent</li> <li>• Contingency</li> <li>• Documentation per manifest</li> <li>• Security charge</li> <li>• Environmental pollution</li> <li>• VAT</li> </ul>	Finance officer
1.2	<p>The draft copy is checked by the Internal audit, and signed off, otherwise, it is returned to the officer to go back to step 1.1.</p> <p>The checked and the signed copy is cross-checked by the Finance manager, approved and inputted on the software by the finance officer, otherwise, go back to step 1.1</p>	<p>Auditor</p> <p>Finance manager</p> <p>Finance officer</p>
1.3	<p>The finance officer inputs the approved details on the software, taking note of:</p> <p>a. The Vessel name</p> <p>b. Rotation Number of the vessel</p> <p>c. The name of the bank that payment is to be made</p> <p>d. Ref should be <i>Provisional invoice</i></p>	<p>Finance officer</p> <p>Finance Manager</p>

	And prints the invoice as a “proforma invoice” in duplicate, stamps the invoices and gives the Finance Manager to sign off on them.	
1.4	The original copy of the signed invoice is given to the client, with a bank advice stating the details of the bank that the client would make the deposit.  The duplicate copy of the invoice is attached to the approved draft copy in step 1.2 along with the pre-operation meeting on vessels form, and filed.	Finance officer  Client
1.5	The client is expected to make payment at within three(3) days after the collection of bill, and before its vessel berths	Finance officer
<b>Initiation of bill for Unmet target/idle time</b>		
2.0	As soon as every vessel completes discharge, and sails, a “daily vessel operational report” <i>defn xv.</i> is submitted to the finance department.	Stevedoring department
2.1	The report is forwarded to the Internal Audit to compute the period of delay/idle time <i>defn xiv</i> on the vessel if any.  A copy of the following is attached to the report: <ul style="list-style-type: none"> <li>• The provisional bill for cargo dues on the vessel (raised previously)</li> <li>• The pre-operation meeting on Vessels</li> <li>• The Import/Export Shipment Operation Summary[ISOS]</li> </ul>	Finance officer  Auditor
2.2	If idle time is Nil, then bill no bill will be raised.  If idle time exists, proceed to step 2.3	Finance officer
2.3	A draft copy of the provisional bill for unmet target is computed in line with the tariff.	Finance officer
2.4	The draft copy is checked by the Internal audit, and signed off, otherwise, it is returned to the officer to go back to step 2.3  The checked and the signed copy is cross-checked by the Finance manager, approved and inputted on the software by the finance officer, otherwise, go back to step 2.3	Finance officer  Auditor  Finance Manager
2.5	The finance officer inputs the approved details on the software, taking note of: <ol style="list-style-type: none"> <li>a. The Vessel name</li> <li>b. Number of hours of delay on the vessel</li> </ol> And prints the invoice as a “proforma invoice” in duplicate, stamps the invoices	Finance officer  Finance Manager

	and gives the Finance Manager to sign off on them.	
2.6	<p>a. The original copy of the signed invoice is dispatched to the client with a copy of the “daily vessel operational report”</p> <p>b. The duplicate copy is acknowledged as received.</p> <p>c. The acknowledged duplicate copy of the invoice is attached to the approved draft copy in step 2.4, along with a copy of the “daily vessel operational report” &amp; filed.</p>	<p>Finance officer</p> <p>Despatch rider</p>
2.7	The client is expected to make payment on this bill within three (3) days of receipt of the bill.	
<b>Initiation of bill for forklift utilisation</b>		
3.0	At the Completion of discharge of cargo on every vessel, a “forklift Utilisation Form” is submitted to the finance department by the operation’s department, provided that forklift was made use of in the course of discharging the cargo on the vessel.	<p>Forklift Operator</p> <p>Plant supervisor</p> <p>Operations manager</p>
3.1	<p>If forklift was used on board, and the “forklift Utilisation Form” is submitted, then proceed to step 3.2</p> <p>If not, no bill will be raised</p>	Finance officer
3.2	A draft copy of the provisional bill for “Forklift on board” is computed in line with the tariff.	
3.3	<p>The draft copy is checked by the Internal audit, and signed off, otherwise, it is returned to the officer to go back to step 3.2</p> <p>The checked and the signed copy is cross-checked by the Finance manager, approved and inputted on the software by the finance officer, otherwise, go back to step 3.2</p>	<p>Finance officer</p> <p>Auditor</p> <p>Finance Manager</p>
3.4	<p>The finance officer inputs the approved details on the software, taking note of:</p> <p>a. The Vessel name</p> <p>b. Number of hours of forklift usage</p> <p>And prints the invoice as a “proforma invoice” in duplicate, stamps the invoices and gives the Finance Manager to sign off on them.</p>	<p>Finance officer</p> <p>Finance Manager</p>
3.5	<p>a. The original copy of the signed invoice is dispatched to the client with a copy of the “forklift Utilisation Form”</p> <p>b. The duplicate copy is acknowledged as received.</p> <p>c. The acknowledged duplicate copy of the invoice is attached to the approved draft copy in step 3.3, along with a copy</p>	<p>Finance officer</p> <p>Despatch rider</p>

	of the “forklift Utilisation Form” & filed.	
3.6	The client is expected to make payment on this bill within three (3) days of receipt of the bill.	
<b>Processing of Final bills</b>		
4	<p>A final bill is a bill issued to the client encompassing all the charges attributed to a vessel based on the actual quantity discharged on the vessel.</p> <p>In preparing the final bill, the following documents are mandatory:</p> <ol style="list-style-type: none"> <li>Voyage reconciliation sheet (Commercial Department)</li> <li>Import/Export Shipment Operation Summary[ISOS] (Documentation department)</li> <li>Daily Vessel Operational Report (Step 2 above)</li> <li>Forklift Utilisation Form (Step 3 above)</li> </ol>	<p>Commercial department</p> <p>Documentation department</p> <p>Finance Officer</p>
4.1	<p>The following details are extracted as follows:</p> <p>Finalised tonnage – <i>Voyage reconciliation sheet</i></p> <p>Number of days the vessel berthed – <i>ISOS</i></p> <p>Hours of unmet target- <i>Daily Vessel Operational Report</i></p> <p>Number of hours for which Forklift was used – <i>Forklift Utilisation Form</i></p> <p>Amount paid by the shipping agent – <i>Bank Statement</i></p> <p>Amount given as credit utilization (if any) - <i>Correspondences</i></p> <p>A draft copy of the provisional bill is computed in line with the tariff.</p>	Finance Officer
4.2	<p>The draft copy is given to the auditor to check for omissions or errors. If correct, the auditor signs, otherwise, it is returned to the officer to go back to step 4.1</p> <p>The checked and the signed copy is given to the Finance manager to check and approve. If correct, it is returned to the finance officer to input on the software, otherwise, return to step 4.1</p>	<p>Finance officer</p> <p>Auditor</p> <p>Finance Manager</p>
4.3	<p>The finance officer inputs the approved details on the software, taking note of:</p> <ol style="list-style-type: none"> <li>The Vessel name</li> <li>Rotation Number of the vessel</li> <li>The name of the bank that payment was made</li> <li>The date, which should be the month in which the vessel berthed.</li> <li>Ref should be <u>FINAL BILL</u></li> </ol> <p>And prints the invoice as an “invoice” in duplicate, stamps the invoices and</p>	<p>Finance Officer</p> <p>Finance Manager</p>



	gives the Finance Manager to sign off on them.	
4.4	<p>A debit/ credit advice is printed stating clearly:</p> <ul style="list-style-type: none"> <li>i. The name of the shipping agent</li> <li>ii. The address of the shipping agent</li> <li>iii. The name of the vessel</li> <li>iv. The rotation number of the vessel</li> <li>v. The arrival date and time of the vessel</li> <li>vi. The departure date and time of the vessel</li> <li>vii. The date and time the vessel was kicked out(if any)</li> <li>viii. The date and time the vessel re-berthed (if any)</li> <li>ix. The Length of the vessel</li> <li>x. The type of cargo that the vessel carried</li> <li>xi. The finalized tonnage of the cargo</li> <li>xii. The amount of the final bill</li> <li>xiii. The date, bank and amount lodged in respect of the vessel</li> <li>xiv. Amount of credit utilized (if any)</li> <li>xv. The balance (the payment made less the final bill)</li> <li>xvi. If the payment is less than the final bill, a “debit advice” is issued. If the payment is more than the final bill, a “credit advice” is issued.</li> </ul>	Finance officer
4.5	The debit/ credit advice is approved and signed by the Finance Manager	Finance manager
4.6	The debit / credit advice is duplicated, and a copy of the final bill (4.3) is attached to both copies.	Finance officer
4.7	The original copy of the debit/credit advice is dispatched to the client, while the duplicate copy is acknowledged by the client.	Despatch rider Client
4.8	<p>The acknowledged copy is filed, and attached to:</p> <ul style="list-style-type: none"> <li>i. The approved draft final bill (step 4.2)</li> <li>ii. Daily Vessel Operational Report (Step 2 above)</li> <li>iii. Forklift Utilisation Form (Step 3 above)</li> <li>iv. A copy of the voyage reconciliation sheet</li> <li>v. “Pre- operation meeting on vessels” form (Step 1)</li> <li>vi. Ship entry Notice/ Cargo Manifest (Step 1)</li> <li>vii. Letter of credit utilization (If any)</li> <li>viii. Letter of waiver’s (if any)</li> <li>ix. Copies of all the invoices raised (1.4, 2.6, 3.4 and any other)</li> </ul>	Finance officer

**Title:** Credit Utilisation processing

**Purpose:** • To ensure that only eligible clients’ are granted credit utilisation

Lead Author	Approver	Document no:
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Name:	Name:	Effective Date:
Signature:	Signature:	
Date:	Date:	

### 1. Responsibilities

It is the responsibility of the Head of Department to ensure that this procedure is adhered to within his/her own department. The responsibility for each member of a particular part of this procedure is identified in the right-hand column of section 4.

### 2. Documents needed

- i. Customer's account statement
- ii. Letter requesting for credit utilisation.

### 3. Definitions

- i. **Credit Utilisation:** Every client has an account being maintained for them in our books. Every bill issued, as well as payments made by the clients is captured in this statement. In most cases, the client may have some balance in their account due to accumulation of credit advices that they have received, or they may make payment for a service that was eventually not rendered. When this happens, a client is regarded as having a credit balance. Sometimes, a client may want to make use of this balance as part payment for a service. This act is referred to as "Credit Utilisation"

### 4. Procedure

Step	Action	Responsibility
1.0	A client writes a letter on its company letter-headed paper, requesting for a specified amount as credit utilisation on a specified bill issued to them. This letter is submitted to the finance department.	Client's Agent
1.1	<ol style="list-style-type: none"> <li>a. A copy of the client's statement is printed from the software, attached to the letter. The auditor checks and confirms that the statement reflects the current account balance of the client.</li> <li>b. The Finance manager cross-checks, authorises and suggest the amount that should be approved.</li> <li>c. The Managing Director approves.</li> </ol>	Finance officer Auditor Finance manager Managing Director
1.2	A letter is written to the client in response to the letter written in step 1.0, stating the amount approved by management as credit utilisation and advising them to make the balance payment and despatched to the client	Finance Manager Client Despatch rider
1.3	The acknowledged copy of the letter in step 1.2 is attached to the letter received in step 1.0 and filed.	Finance officer

<b>Title:</b> Preparation and issuance of Final bill		
<b>Purpose:</b> <ul style="list-style-type: none"> <li>• To ensure that all importation dues for a vessel is billed.</li> <li>• To ensure that there is no income leakage</li> </ul>		
Lead Author	Approver	Document no:
Name:	Name:	Effective Date:
Signature:	Signature:	
Date:	Date:	

### 1. Responsibilities

It is the responsibility of the Head of Department to ensure that this procedure is adhered to within his/her own department. The responsibility for each member of a particular part of this procedure is identified in the right-hand column of section 4.

### 2. Documents needed

- i. Ship entry Notice/ Cargo Manifest
- ii. Duly completed "Pre-operation meeting on vessels"
- iii. "Daily vessel operational report"
- iv. Forklift utilization form (if any)
- v. Import/Export Shipment Operation Summary[ISOS]
- vi. Voyage reconciliation sheet.
- vii. Bank Statement

### 3. Definitions

- i. **Provisional bill:** A provisional Invoice is an invoice raised to a shipping agent to provide an estimation of charges related to the importation of cargo/ product to our terminal. It gives the client first hand information about the tentative cost he will incur.  
This cost is charged based on the assumed quantity of cargo that will be discharged in the terminal.
- ii. **Tonnage:** This refers to the unit measurement of cargo. This can be assessed in units, on gross weight i.e. Metric Ton (MT) or on measurement i.e. Cubic Meter (CBM). Where a cargo is assessed on gross weight and measurement, it shall be charged based on the higher of the two.
- iii. **Pre-operation meeting on Vessels form:** This is a form indicating the number of days that a vessel is expected to stay at berth. The form is signed by the Agents representative and the Operations manager stating the following details:
  - Name of Vessel
  - Name of Agency
  - Declared tonnage
  - Cargo type
  - Expected number of days
  - Name/Sign of agent
  - Name/Sign of Josepdam agent
- iv. **Cargo Manifest:** This refers to the list of individual goods that make up the ship's cargo. It summarises all the Bill of Lading that has been issued by the carrier for that particular shipment. manifest gives the commercial details of the goods, such as:
  - a. The bill of lading numbers
  - b. The consignors and consignees
  - c. The marks and numbers

- d. The kind of packages
- e. The descriptions and quantities of goods
- v. **Cargo:** This refers to goods or produce transported by ships. This comes in various forms:
- **Bulk Cargo:** This refers to commodity cargo that is transported unpackaged in large quantities. It refers to materials in either liquid form or granular form, such as crude palm oil, salt, wheat, sugar etc.  
Cargos in liquid form, such as crude palm oil, Linear Alkyl Benzene chemicals are also referred to as wet bulk cargo, or liquid cargo.  
Cargos in granular form, such as bulk wheat, bulk sugar, bulk salt, bulk rice, etc are also referred to as dry bulk cargo.  
These type of cargos are charged per Metric Ton (MT)
  - **General Cargo:** This refers to Non-containerised cargo stored in boxes, bales, pallets or other units to be loaded onto or discharged from. Examples include iron, steel, machinery, linerboard, bagged rice, bagged sugar, etc.  
Cargos that can be counted in units are basically referred to as general cargo.  
These type of cargos are charged per the higher of the gross weight (MT) and measurement(CBM)
  - **Containerised Cargo:** This refers to cargos that are loaded in a container. A container is a box made of aluminium, steel or fibreglass used to transport cargo The common dimensions are 20' x 8' x 8' a.k.a. 20ft container and 40' x 8' x 8', a.k.a. 40ft container. Variations are collapsible containers, tank containers (for liquids) and "rag tops" (open-topped containers covered by a tarpaulin for cargo that sticks above the top of a closed box). A loaded container is referred to as a "LADEN" container, while an empty container is referred to as "EMPTY" container.  
These type of cargos are charged per Unit.
  - **Vehicles:** These are self-propelled cars/ trucks i.e. has the ability to move on its own provided all the electrical/mechanical parts are in good condition. A tanker-back is not regarded as a vehicle, because it cannot be self-propelled.  
Vehicles are classified according to weight, viz:
    - Up to 15cbm: Cars
    - 16 – 25cbm: Bus
    - Above 25cbm: Trucks
    - Over 140cbm: Trailers
    - Plants/Tracked Vehicles
 These type of cargos are charged per unit
- vi. **Cargo dues:** This refers to the charges attributed to the importation of cargo to the terminal. A VAT of 5% is chargeable on the cost of cargo dues. This dues is charged in US dollars only.  
Cargo dues = Cargo weight x approved rate
- vii. **Berth Rent:** This refers to the cost of the space in which a ship anchors for the discharge of cargo in the terminal. It is computed by multiplying the "Length of Vessel" by the "number of days it berths" by the approved rate i.e:  
Berth rent= Length of Vessel x No of days at berth x approved rate
- viii. **Documentation Per Manifest:** This is a charge levied on clients for processing of its documents
- ix. **Security charge:** This is a charge levied on clients for provision of security for every vessel that berths in the terminal. It is charged per day spent in the terminal by the vessel
- x. **Environmental pollution:** This is a charge levied on clients for the cleaning/ maintenance of waste management in the terminal. It is charged per vessel.
- xi. **Forklift on board:** This is a charge levied on a client for the usage of forklift on a vessel. Sometimes, a client request for usage of our forklift to shift cargoes on board the vessel. This is charged per number of hours used. A VAT of 5% is chargeable.
- xii. **Unmet Target charges:** this refers to the charge levied on a client if its vessel exceeds the agreed number of days that it is expected to stay in the terminal during discharge. This charge is, however, valid only if the delay was caused by the agent, and not as a result of natural causes, or the terminal.

It is charged per number of hours. A VAT of 5% is chargeable.

- xiii. **Idle time:** This refers to the unproductive time on the part of the shipping agent as a result of factors within their control in the discharging of cargo. The penalty for this is referred to as “unmet target charges”
- xiv. **Daily Vessel Operational report:** This report is prepared by the stevedoring department and signed off by operations manager and the representative of the shipping company. This report gives an hour-to-hour report of the operation carried out on a vessel, and reasons for delay in discharging of cargo, if any.
- xv. **Forklift Utilisation Form:** This is a report prepared by the Plant supervisor and signed off by the operations manager and the representative of the shipping company. This report gives an hour-to-hour report of the forklift usage on a vessel. This form also captures the capacity of the forklift(s) used, the type of job it was used for, the time when usage commenced and the time when it completed and the forklift operator’s name & signature.
- xvi. **Voyage reconciliation sheet:** When a vessel completes discharge, a meeting is conducted on a weekly basis to determine the actual tonnage of cargo discharged on the vessel. It is on this agreed actual discharged tonnage that the client will be billed. This meeting is conducted and overseen by Nigerian Ports Authority (NPA).  
The voyage reconciliation sheet shows the reconciled figure of the actual tonnage discharged per vessel at NPA. The commercial department represents Josepdam at this meeting.
- xvii. **Import/Export Shipment Operation Summary[ISOS]:** This is a pre-numbered form used to capture the summary of the operations carried out on a vessel. It is prepared by the Documentation department. It captures, amongst others:
  - The vessel name
  - The rotation Number
  - The Berth space occupied
  - The date and time the vessel berthed
  - The date and time the vessel commenced discharge of cargo
  - The date and time the vessel completed the discharge of cargo
  - The date and time the vessel sailed
  - The name of the shipping company
  - Name of shipping agent
  - Number of days spent
  - Summary of the daily tonnage discharged on the vessel.

#### 4. Procedure

Step	Action	Responsibility
<b>Processing of Final bill</b>		
4	<p>A final bill is a bill issued to the client encompassing all the charges attributed to a vessel based on the actual quantity discharged on the vessel.</p> <p>In preparing the bill the following information is extracted:</p> <ul style="list-style-type: none"> <li>• Actual tonnage: The reconciled figure in the voyage reconciliation sheet (<i>defn xvi</i>)</li> <li>• Number of days at berth: ISOS (<i>defn xvii</i>)</li> <li>• Hours of unmet target: provisional bill previously raised (<i>see provisional invoice processing</i>)</li> <li>• Forklift utilisation: provisional bill previously raised (<i>see procedures for provisional invoice processing</i>)</li> </ul>	<p>Commercial department</p> <p>Documentation department</p> <p>Finance Officer</p>

	<ul style="list-style-type: none"> <li>• Statement Amount paid by the shipping agent: Bank</li> <li>• Correspondences (See credit utilisation procedures) Amount approved as credit utilisation:</li> </ul>	
1.1	A draft copy of the final bill is computed in line with the company's approved tariff, taking note of all previously-raised provisional invoice(s).	Finance Officer
1.2	<p>The draft copy is checked by the Internal audit, and signed off, otherwise, it is returned to the officer to go back to step 1.1.</p> <p>The checked and the signed copy is cross-checked by the Finance manager, approved and inputted on the software by the finance officer, otherwise, go back to step 1.1</p>	Finance officer Auditor Finance Manager
1.3	<p>The finance officer inputs the approved details on the software, taking note of:</p> <p>f. The Vessel name</p> <p>g. Rotation Number of the vessel</p> <p>h. The name of the bank that payment was made</p> <p>i. The date, which should be the month in which the vessel berthed.</p> <p>j. Ref should be <u>FINAL BILL</u></p> <p>And prints the invoice as an "invoice" in duplicate, stamps the invoices, then the Finance Manager sign's off on them.</p>	Finance Officer Finance Manager
1.4	<p>A debit/ credit advice is printed stating clearly:</p> <p>xvii. The name of the shipping agent</p> <p>xviii. The address of the shipping agent</p> <p>xix. The name of the vessel</p> <p>xx. The rotation number of the vessel</p> <p>xxi. The arrival date and time of the vessel</p> <p>xxii. The departure date and time of the vessel</p> <p>xxiii. The date and time the vessel was kicked out(if any)</p> <p>xxiv. The date and time the vessel re-berthed (if any)</p> <p>xxv. The Length of the vessel</p> <p>xxvi. The type of cargo that the vessel carried</p> <p>xxvii. The finalised tonnage of the cargo</p> <p>xxviii. The amount of the final bill</p> <p>xxix. The date, bank and amount lodged in respect of the vessel</p> <p>xxx. Amount of credit utilized (if any)</p> <p>xxxi. The balance (the payment made less the final bill)</p> <p>xxxii. If the payment is less than the final bill, a "debit advice" is issued. If the payment is more than the final bill, a "credit advice" is issued.</p>	Finance officer
1.5	The debit/ credit advice is approved and signed by the Finance Manager	Finance manager

1.6	The debit / credit advice is duplicated, and a copy of the final bill (1.3) is attached to both copies.	Finance officer
1.7	<p>a. If a debit advice is issued, a letter is written to the client stating that the payment of the subject amount should be made within three(3) days of receiving the debit advice, failure of which their next vessel wont be allowed to berth in our terminal, then proceed to step 1.8</p> <p>b. If a credit advice is issued, proceed to step 1.8</p>	Finance officer
1.8	The original copy of the debit/credit advice is dispatched to the client, while the duplicate copy is acknowledged by the client.	Despatch rider Client
1.9	<p>The acknowledged copy is filed, along with:</p> <p>x. The approved draft final bill (step 1.2)</p> <p>xi. Daily Vessel Operational Report</p> <p>xii. Forklift Utilisation Form</p> <p>xiii. A copy of the voyage reconciliation sheet</p> <p>xiv. "Pre- operation meeting on vessels" form</p> <p>xv. Ship entry Notice/ Cargo Manifest</p> <p>xvi. Letter of credit utilization (If any)</p> <p>xvii. Letter of waiver's (if any)</p> <p>xviii. Copies of all the previous provisional invoices raised</p>	Finance officer

**Title:** Preparation and issuance of Payment Receipt

<b>Purpose:</b> <ul style="list-style-type: none"> <li>To ensure that all services rendered are paid for</li> <li>To ensure that there is no income leakage</li> </ul>		
Lead Author	Approver	Document no:
Name:	Name:	Effective Date:
Signature:	Signature:	
Date:	Date:	

**1. Responsibilities**

It is the responsibility of the Head of Department to ensure that this procedure is adhered to within his/her own department. The responsibility for each member of a particular part of this procedure is identified in the right-hand column of section 4.

**2. Documents Required**

- Bill of Lading
- Invoice
- Stamped Bank Deposit Teller(2 Copies)
- Bank Statement
- Transfer Instruction
- Telex copies of payment

**3. Procedure**

Step	Action	Responsibility
<b>Processing of Receipt-Naira Bill</b>		
1	<ul style="list-style-type: none"> <li>• A receipt is issued to clients who have made payment for service rendered or yet to be rendered after payment confirmation from bank</li> <li>• Clients collect invoice for service needed</li> <li>• Clients go to the specified bank with the customized deposit teller to make payment</li> <li>• Payment is either cash or bank draft</li> <li>• Clients come back with two copies of the bank deposit teller</li> <li>• Clients submit the deposit teller with the invoice to the payroll officer or the Finance officer</li> <li>• The Finance officer checks payment against invoice</li> <li>• The Finance manager confirms payment from bank</li> <li>• If okay proceeds to issue receipt on tally</li> <li>• Otherwise refer customer to bank to make full payment</li> </ul>	Client Finance Officer Payroll officer Finance manager
1.1	<ul style="list-style-type: none"> <li>• The receipt is issued in duplicate</li> <li>• The first copy with the blue teller is given back to the client</li> <li>• The second copy with the yellow deposit teller is attached to the invoice and filed</li> </ul>	Finance Officer Payroll Officer



<b>Processing of Receipt-Dollar Bill</b>		
2	<ul style="list-style-type: none"> <li>• A receipt is issued to clients who have made payment for service rendered or yet to be rendered after payment confirmation from bank</li> <li>• Clients collect invoice for service needed</li> <li>• Clients go to the specified bank with the customized deposit teller to make payment</li> <li>• Payment is either cash or transfer from account</li> <li>• Clients come back with evidence of payment</li> <li>• Clients submit the telex copies to the payroll officer or the Finance officer</li> <li>• The Finance Manager confirms payment from bank</li> <li>• The Finance officer checks payment against invoice</li> <li>• If okay proceeds to issue receipt on tally</li> <li>• Otherwise refer customer to bank to make full payment</li> </ul>	Client Finance Officer Payroll officer Finance Manager
2.1	<ul style="list-style-type: none"> <li>• The receipt is issued in duplicate</li> <li>• The printed receipt is signed and stamped by the finance officer</li> <li>• The first copy with a copy of the telex is given to the client</li> <li>• The second copy with another copy of the telex is attached to the invoice and filed</li> </ul>	Finance Officer Payroll Officer

<b>Title:</b>	<b>Preparation of Payroll and Salary Payment</b>	
<b>Purpose:</b>	<ul style="list-style-type: none"> <li>• To ensure that all staff are paid for only the number of days worked in a month</li> <li>• To determine the number of authorised hours worked by each staff in excess of normal working hours for the purpose of overtime payment</li> <li>• To ensure that all deductions are considered in determining the net amount due to staff in any particular month</li> <li>• To determine and pay the leave entitlements of staff</li> <li>• To determine the amount of pension payable by each staff</li> <li>• To determine the tax payable by each staff</li> <li>• To ensure that tax deducted are remitted to Lagos State Government account as and when due</li> <li>• To ensure that the deducted pension and the employers contribution to staff pension are remitted as and when due to the relevant pension fund administrator</li> </ul>	
Lead Author	Approver	Document no:

Name:	Name:	Effective Date:
Signature:	Signature:	
Date:	Date:	

**1. Responsibilities**

It is the responsibility of the Head of Department to ensure that this procedure is adhered to within his/her own department. The responsibility for each member of a particular part of this procedure is identified in the right-hand column of section 4.

**2. Documents Required**

- Overtime sheet
- Attendance register
- Advance request form
- Off duty record
- Leave allowance Form
- Leave approval form

**3. Procedure**

Step	Action	Responsibility
<b>Processing of Payroll</b>		
1	<p><b>a) Attendance</b></p> <ul style="list-style-type: none"> <li>• Payroll is prepared from the 16<sup>th</sup> of the previous month to the 15<sup>th</sup> of the current month</li> <li>• Salary calculation is based on a 22 day working period</li> <li>• The HR officer prepares the attendance schedule generated from the clocking machine on the fifteen day of every month</li> <li>• The HR Manager checks and signs off</li> <li>• The HR Manager forwards the register to the Finance Manager</li> <li>• The Finance Manager authorizes the payroll officer to credit each staff with the number of days worked</li> <li>• The payroll officer credit each staff with the number of days worked taking note to deduct the days of unauthorized absence</li> </ul> <p><b>b) Overtime</b></p> <ul style="list-style-type: none"> <li>• The HR Officer generates the total number of hours worked in excess of the normal working hours</li> <li>• Collates the number of hours approved by each HOD as overtime</li> <li>• Sends the records to each departmental/unit head for verification and approval</li> <li>• The approved overtime hours is sent back to the HR Department</li> </ul>	<p>HR Officer</p> <p>HR Manager</p> <p>Payroll officer</p> <p>Finance manager</p>

	<ul style="list-style-type: none"> <li>• The HR officer sends to the internal auditor to check</li> <li>• If okay the Internal auditor checks and sends to Finance manager for approval and processing</li> <li>• Otherwise send back to HR Department to recalculate</li> <li>• IF okay, the finance manager authorizes the payroll officer to process overtime payment in Tally as per the agreed rates</li> <li>• The payroll officer process the overtime as per the agreed rates</li> <li>• Week day overtime rate is N187.5/hour, Saturday overtime is N281.25/hour and N375 for Sundays and public holidays</li> <li>• Management staff and other staff in senior cadre are exempted from overtime</li> </ul> <p><b>c) Salary Advance</b></p> <ul style="list-style-type: none"> <li>• Salary advance is granted to staff in urgent need of cash before the payment date</li> <li>• The reason for advance request must be genuine and pressing</li> <li>• Approval is at the discretion of the management</li> <li>• Salary advance is paid back from the next salary</li> <li>• The advance must not be more than 20% of staff salary</li> <li>• The staff requests for advance by filling a cash advance form</li> <li>• The form is returned to the finance manager for processing</li> <li>• The Finance manager sends the request to the Managing Director for consideration and probable approval</li> <li>• If approved, the internal auditor checks and sends to finance department for processing</li> <li>• If not approved, the process terminates</li> <li>• The finance Manager authorizes the payroll officer to release cash to staff</li> <li>• The payroll officer debit staff salary account</li> </ul> <p><b>d) Staff Loan</b></p> <ul style="list-style-type: none"> <li>• Staff loan is granted to deserving staff strictly at the discretion of Management.</li> <li>• The reason for the loan must be genuine and urgent</li> <li>• The deduction of loan granted is done over a 6-month period.</li> <li>• The staff writes for loan through the HR department to the Managing Director.</li> <li>• Non-approval of the loan terminates the process.</li> <li>• The loan, if granted is passed to finance for</li> </ul>	<p>HR Officer</p> <p>HR Manager</p> <p>Internal Auditor</p> <p>Payroll officer</p> <p>Finance manager</p> <p>Requesting Staff</p> <p>Payroll Officer</p> <p>Internal Auditor</p> <p>Finance Manager</p> <p>Managing Director</p> <p>Requesting Staff</p>
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	<ul style="list-style-type: none"> <li>processing.</li> <li>• The amount approved is credited into the staff salary for the month by the payroll officer.</li> </ul>	HR Manager Payroll Officer Finance Manager Managing Director
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**WORK PROCEDURES FOR FINANCE DEPARTMENT**

**Cheque issuance and disbursement**

Expenses for each month are collated by the finance department and forwarded to the Managing Director for further processing and approval.

- a. Cheques for each month’s budget are written in the Finance office after approval of the expenses by the chairman and the director
- b. The cheques are signed off by the managing Director.
- c. The Cheques are duly registered in the cheque book register
- d. All LPO’s are cross-checked to ensure all documentations are complete
- e. LPO’s are also cross-checked to ensure that it has successfully passed through the various approval stages ie audit, finance and Managing Director.  
Documentation referred to are:
  - i. **Goods Received Note:** in the case of items supplied;
  - ii. **Job Completion Form:** duly completed and signed off by the HOD of the requesting department, in the case of any service rendered.
  - iii. **Local Purchase Orderviz a viz the** terms and condition of the service rendered or the goods supplied
- f. Cheques are registered in the Cheque Request Voucher, and signed by the auditor.
- g. Cheque is released to the vendor with valid means of identification.

## Final bill Preparation

Final bill advice is received from commercial department

- a. This is checked by the auditor, and authorised by finance and the commercial manager. The Final bill is issued per vessel.
- b. The advice form is recomputed to ensure that there are no errors.
- c. The correct final bill is posted on Tally ERP, in the "Dollar account" of the client in question, and printed.
- d. The Printed Final bill is authorised by the Finance manager.
- e. The balance there from is moved to the client's "creditor account" however if there is any unutilised balance on the Vessel;
- f. A Credit/ Debit advice is issued and sent to the client stating, at a glance, the amount of the final bill, the amount paid for the vessel, and the balance arising there from.
- g. The Credit/Debit advice also shows
  - i. The rotation number of the Vessel.
  - ii. The arrival date and time of the Vessel
  - iii. The departure date and time of the Vessel
  - iv. The date and time that the vessel was kicked out, and the date it re-berthed (if applicable)
  - v. The length of the vessel
  - vi. The type of cargo on the vessel
  - vii. The finalised tonnage on the Vessel.
  - viii. Finance manager's authorising signature
- h. The Credit/Debit Advice is attached to the Final bill printed in Point C above, and despatched to the client.
- i. The acknowledged copy of the despatched "Credit/Debit advice" and is filed in the "Final bill" file along with:
  - i. A copy of the final bill.
  - ii. The Final bill advice form received from Commercial department. (A copy of this is resent to the Commercial department)
  - iii. A copy of the Voyage reconciliation sheet.
  - iv. A copy of the "Pre-operation meeting on vessels" form indicating the agreed number of days that the vessel will spend at berth.
  - v. Idle Time schedule form (If any)
  - vi. The "Import/Export Shipment Operation Summary" ISOS sheet
  - vii. The credit utilisation letter/ response (if any)
  - viii. Approval for waiver(if any)
- j. The final bill is captured in an excel sheet, and forms the basis of the monthly sales report.

## Invoice/ payment receipt issuance

- a. Debit note advice form is collected from Commercial department, checked by the auditor and approved by the commercial manager

- b. Bill is posted on Tally based on this advice, printed, and signed by the finance manager.
- c. Three copies of the invoice is printed and distributed as follows:
  - i. A copy of the signed invoice is issued to the Client with the deposit slip;
  - ii. The second copy is filed with the advice in finance
  - iii. Whilst the third copy is given to the auditor.
- d. A copy of the “debit note advice” form is given back to the Commercial department for filing
- e. When a customer comes with the deposit slip after payment, a confirmation of payment is made from the bank (where necessary), a receipt is issued on tally, printed and given to the client. Another copy of the receipt is attached to the filed copy of the invoice
- f. The bill and receipt is captured in an excel sheet, and forms the basis of the monthly sales report.

### **Payment of Throughput and lease Fees to NPA**

- a. Lease fees and throughput payments are statutory payments made once every month by the Nigerian Ports Authority on all terminal operators
- b. Invoices are raised at the end of every month by NPA and forwarded to us for payment not later than 5<sup>th</sup> day after the receipt of the invoice
- c. The throughput is calculated @\$1.03 per ton on all vessels discharged during the month under review while lease fees is a fixed amount
- d. The letter of transfer is written and forwarded to Matori for approval
- e. The signed letter is then taken to bank for NPA account to be credited
- f. Credit advice is issued by the bank to us for the payment made after which the NPA issues a receipt of payment
- g. Both the invoice ant the payment are recorded and posted accordingly

### **Asset register**

- a. This is prepared to show the list of all assets belonging to Josepdam port services, the depreciation on the asset and the net book value
- b. The register is updated whenever there is any addition to the asset
- c. Depreciation on all assets is calculated at the end of every month and this is used to update the asset register also to have an idea of the NBV( Net Book Value) of the asset at the end of every month
- d. At the end of every year the yearly depreciation is incorporated and posted into Tally against the statement of comprehensive income while the Net book value is incorporated to the statement of financial position

### **Payroll Preparation**

- a. This is prepared monthly between the 15<sup>th</sup> and 22<sup>nd</sup> day of every month.

- b. The no of hours worked as overtime, leave letters for staff on leave as well as the attendance register is calculated and forwarded by the by the Human Resources dept. to Finance department not later than the 17<sup>th</sup> day of every month
- c. This goes through the **Finance manager** who supervises and authorises the payroll preparation for the month incorporating all leave allowances, loans, pension deductions, PAYE, etc.
- d. This process is done on Tally and the hard copy printed and passed to the Finance manager for verification and authorisation, to the audit department for checks and finally to the Managing Director for his approval.
- e. The approved payroll with the letter of transfer is sent to Matori for the director's signature
- f. The signed letter of transfer with the schedule for payment is sent to the bank latest the 25<sup>th</sup> of every month for the various staff accounts to be credited.
- g. The schedule of all statutory deductions ie pension, PAYE and union dues are also prepared, approved and remitted accordingly.

### **Petty cash reimbursement and disbursement**

- a. The float for petty cash is received monthly from allocations from the monthly budget.
- b. Cheque is issued for the petty cash float.
- c. This cheque is cashed for reimbursement
- d. The cash collected is kept in a safe in the finance department.
- e. Department in need of cash will have to fill an IOU form which must be approved by the head of department, the finance manager, the internal auditor, ( and the Managing Director should any request be above N10,000).
- f. This form will be given to the Pay officer who will record the amount in his petty cash book and disbursed the cash for the amount on the IOU form and post the expense accordingly on Tally
- g. Retirement of the advance collected must be done not later than 48hours after which the money was collected and spent, a retirement form is filled and duly by the HOD the internal auditor and the finance manager and given to the Pay officer for recording and posting into the appropriate accounts and Ledgers in Tally

### **Income and expense account preparation**

This is prepared at the end of every month to have a glimpse of what has transpired during any month under review as far as our expenses and sales are concerned.

- a. All general ledgers are reviewed weekly to ensure proper classifications and correct postings
- b. All expenses are posted as at when incurred
- c. Sales invoices are captured in the system after finalisation of the vessels that berthed during a particular month.

- d. Variances analysis are done monthly to review the cause for negative and positive variances(whichever is applicable) and corrective measures taken in case the variance is negative
- e. All these form the basis of the income and expenditure account which is prepared and sent to the Managing Director at the end of every month after all vessels have been finalised.

### **New Local Purchase Order Process**

- a. The need for an item is identified and requisition is raised
- b. The Head of Department justifies the request and signs off, otherwise the process ends.
- c. The signed off requisition goes to the procurement officer.
- d. The procurement officer obtains quotes from the company's approved supplier's (minimum of three quotes to be obtained)
- e. The procurement officer raises the Local Purchase Order (LPO) for the selected supplier after due consideration to the quality and reasonability of the price(s)
- f. The LPO is checked by the audit department
- g. The checked LPO goes to the Managing Director for final approval
- h. The approved LPO goes to the finance department for processing of payment as per the agreed terms and conditions.
- i. Note: Requisitions are raised only for items that are not in store, hence the storekeeper signs off on the requisition form before it is passed on for purchase.

All items bought must be sighted by the auditor before it is taken to the store, hence all items bought must be recorded by the storekeeper and properly accounted for.



# Standard Operating Procedures (SOPs)

**SECURITY DEPARTMENT**

**Summary of Security Department Standard Operating Procedure  
(SOP)**

**Access Control.** Main object is to grant access to only authorized persons and deny access to unauthorized persons. The access control process is as follows:

- 1. Guards at the main gate ensure all staff display their ID Cards, wear their reflective vests as well as log in their arrival time by physical checks on the activities.**
- 2. All visitors/vendors display their ID Cards, wear their reflective vests, visitors' badges as well as log in appropriately after being physically screened with the aid of hand held scanners by Guards at the main gate and sub-gates in the terminal. All visitors and vendors are allowed access in the terminal after confirmation from the officials or departments being visited.**
- 3. Trucks/Truck Drivers/Motor boys. Guards at the main gate physically conduct searches on the trucks, truck drivers and motor boys that have been duly approved to enter our terminal. Guards ensure drivers and motor boys wear their reflexives by physical checks on them. Trucks are logged in the logbook by guards at the main gate.**
- 4. Pedestrians. The guards at the main gate/sub gates physically conduct searches on pedestrians with genuine business in our terminal, ensuring they wear their reflexives, display their ID Cards and log in their details in the log book. Female guards screen female pedestrians while male guards search male pedestrians.**
- 5. Ship Agents file their gate lists of expected visitors, vendors, crew and supplies duly approved by the PFSO and physically check by guards at the main gates and sub gates 24hrs previously before access is granted. Guards physically ensure all necessary loggings are carried out accordingly.**
- 6. VIPs and Govt. Officials are to be treated with utmost respect by the guards at the main gates and sub gates while physically observing all access control checks.**
- 7. Vehicular Traffic. Guards at the main gates and sub gates physically inspect vehicles about to enter the terminal ensuring that only healthy and vehicles that met NPA approved requirements are granted access. Guards ensure by visual monitoring and enforcement of speed limit of**

15k/hr for all vehicles ply our terminal. All cars are issued with vehicle Tallies by the guards at the gates and same returned on exiting.

**Declaration of Security (DoS).** The main objective of DoS is to guarantee the security and safety of vessels (including crews and cargoes onboard) berthed in our terminal. The process of DoS is as follows:

1. The PFSO goes onboard a newly berthed vessel in the terminal after Yellow Flag might have been lowered. While onboard, the Captain and the SSO meet with PFSO and all ISPS Code requirements (including necessary documents; ISPS Ship's Certificate, DoS, Last Port of Call List, Arms, Ammo, Stowaway List and Ship' particular)are met. After filling and signing the documents, DoSs are exchanged between the Ship and Port (Terminal) representatives. The PFSO gives his terminal security brief to the Captain and SSO of the vessel and thereafter, the PFSO disembarks from the vessel.
2. Throughout the stay of the vessel in the terminal, the security and safety of the vessel remains the responsibility of the PFSO. Communication link is equally established between the Ship and the PFSO.

Josepdam Port Services Nigeria Limited

## Standard Operating Procedures (SOPs)

# **MAINTAINACE DEPARTMENT**

## **STANDARD OPERATING PROCEDURES FOR FORKLIFT**

### **OBJECTIVE**

To provide safety for operators, Technicians and the machinery and also lay down procedure for Forklift maintenance.

### **SCOPE**

This procedure shall be applicable for all Forklift and operational work area

### **RESPONSIBILITY**

Operator, Technician, Supervisor and Manager are responsible for Forklift. Only trained and authorized operator and technician are allowed to operate and maintain Forklift respectively.

- 1 Operator shall be responsible for inspection of Forklift once per shift and report unsafe conditions to the supervisor and Supervisor shall open a complain register book, if the problem can not be solved immediately, it shall be reported to maintenance supervisor. If problem is not solved after 30 minutes it shall be reported to Manager immediately
  
- 2 Operator shall report all accident and near misses during operation to Safety Office and Maintenance supervisor immediately and must be recorded by the Maintenance supervisor on daily report note.
- 3 Operator shall remove unsafe Forklift from operation and report the same to the Maintenance supervisor
- 4 Before the maintenance on Forklift is carried out , the Supervisor shall check if the damage parts require repair or replacement and he must make sure that all the necessary parts are available before they start work on the machine
- 5 Technicians shall be responsible for daily inspection of Forklift on inspection sheet and the reports shall be submitted to the supervisor
  
- 6 Supervisor shall go through the inspection sheet from the technician and keep on inspection file. This report shall be the guide for jobs allocation.
- 7 Supervisor shall be responsible for jobs allocation, processing of material requisition sheet and get approval from the manager. He is also to update the manager when each forklift is due for service and get

Servicing materials ready before maintenance. Supervisor shall be responsible for final allocation of forklift for operator

Inspection to be carried out by technician shall consist:

- 1 Battery terminal, electrolyte level and top it if necessary
- 2 Level of engine oil and top it if necessary
- 3 Radiator water level and top it if necessary
- 4 Transmission and Hydraulic fluid level and viscosity conditions
- 5 Condition of tyres
- 6 Running of engine, brake system, movement, lifting and tilting systems
- 7 Leakage on Transmission hose, lifting and tilting cylinders
- 8 Radiator temperature while engine is running.

If deficiencies are noted the forklift shall be taken out of service until the repairs have been completed.

## **SAFETY PROCEDURE TO FOLLOW WHEN SERVICING A FORKLIFT**

- 1 Only qualified persons shall be allowed to service and maintain forklift.
- 2 Wear proper personal protective equipment.
- 3 Disconnect all battery before doing any work
- 4 Keep the work area clean and well lit.
- 5 Clean spilled oil or hydraulic fluid immediately.
- 6 Support the forklift hood in upright position

## **SERVICING**

Forklift engine should be serviced by trained personnel at every running hour of the manufacturer's specification and coordinated by the supervisor.

## **PROCEDURE**

- 1 Drain engine oil, refill and replace filter element
- 2 Replace fuel filter element
- 3 Replace or clean air filter as may be necessary
- 4 Check belt tension and condition
- 5 Check condition of various terminal and connector on the engine and battery
- 6 Drain water from fuel tank if required.
- 7 Check radiator water level, to up if necessary
- 8 Check condition of transmission and hydraulic hoses.

## **STANDARD OPERATING PROCEDURES FOR GENERATOR**

### **OBJECTIVE**

To provide safety and lay down procedure for Generator maintenance.

### **SCOPE**

This procedure shall be applicable for all diesel Generators in the terminal.

## **RESPONSIBILITY**

Technician, Supervisor and Manager are responsible for Generator. Only trained and authorized technicians are allowed to operate Generators.

Generator operating guide lines shall be observed by the Technician in charge.

Before starting he should check the followings:

- 1 Generator should not be started on load
- 2 Make sure that the diesel is not contaminated
- 3 Check fuel, engine oil, and coolant level (if water engine) and top up if necessary
- 4 Check battery terminal and electrolyte level, top up if necessary
- 5 Check air vent for access and proper operation, clean if necessary
- 6 Check that panel main breaker is opened before starting the engine.
- 7 Keep engine and engine room clean and tidy.

After starting, he should check the following as well:

- 1 Check for exhaust, fuel, and Oil and coolant leakage when engine is running.
- 2 Generator should not be stopped on load
- 3 Check that various gauges on the panel are okay.
- 4 On return of main power supply don't switch generator off immediately, allow for two minutes of cooling down without load.

## **SERVICING**

Before maintenance schedule on generator, it is the duty of the Supervisor to make sure that materials are available in store. Materials requisition sheet should be written by the Supervisor and approved by the Manager before given to store department.

Generator engine should be serviced by trained personnel every running hour of the manufacturer's specification.



- 1 Drain engine oil, refill and replace filter element
- 2 Replace fuel filter element
- 3 Replace or clean air filter as may be necessary
- 4 Check belt tension and condition
- 5 Check condition of various terminal and connector on the engine and battery
- 6 Drain water from fuel tank if required.
- 7 Check radiator water level, top up if necessary

Josepdam Port Services Nigeria Limited

# Standard Operating Procedures (SOPs)

## **HUMAN RESOURCE & ADMINISTRATION DEPARTMENT**

**NB: This is NOT exhaustive it shall be updated from time to time.**

**Manager, HR & Administration.**

**Date: November 21, 2013.**

**Approved by: General Manager.**

**SUBJECT: PROCEDURE FOR RECRUITMENT AND SELECTION.**

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**Intended use:**

The SOP is designed to establish a systematic approach to staff recruitment for JPS.

**Principles of this SOP:**

The Head of Department will Identify Vacancy to be filled. When such positions are identified, the HOD should contact the General Manager to justify the need to fill the manpower gap identified.

**Procedure for Recruitment:**

1. HOD should contact the General Manager to justify the need to fill the manpower gap identified and GM approval.
2. The HOD will send an approved staff request form to HR Department stating the Vacant position or where staff is required, Qualification, Experience and Age range but must be in line with the HR policy.
3. HR Department will first assess other Departments for excess manpower with requisite skill that may be suitable to fill this vacancy, otherwise advertisement will be placed.
4. At expiration of the advert, short-listed candidates will be invited for interview by the HR Department while Department requesting will be properly carried along. HR Department will check candidates records, qualifications, age and other documentation in preparation for aptitude test or interview as the case may be.
5. Test/Interview for Management Staff shall be handled by HR Department and General Manager only, while Senior and Junior categories will be handled by HR Department and the Department requesting staff.
6. Selected candidate(s) will be sent to the Hospital for health check before issuing an offer letter.

7. At resumption sets another stage for induction program.

**Manager, HR & Administration.**

Date: **November 21, 2013.**

**Approved by: General Manager.**

**SUBJECT: PROCEDURE FOR INDUCTION OR ONBOARDING.**

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Purpose; New employee onboarding is the process of getting new hires adjusted to the social and performance aspects of their new jobs quickly and smoothly. It is the process through which new hires learn the attitudes, knowledge, skills, and behaviors required to function effectively within an organization. The bottom line is that to the degree that organizations can make new hires feel welcomed into the organization and prepared for their new jobs, the faster they will be able to successfully contribute to the organization's mission.

**Brief Orientation:**

1. This may take one or two weeks. The new employee is made to go through each department in turns to understand roles of each Department, this

ends by meeting the highest hierarchy within the Organization in the person of the General Manager.

2. This process of socialization will be enhanced by all HODs taking the new employees through their processes.

### **HR Department Role;**

1. Working hours or hours of operation.
2. Lunch Breaks – Inform all employees about what is the customary length of time for a lunch break.
3. LEAVE: Annual, Sick/prolonged, Casual, Compassionate, Maternity, Paternity, Accrued, Explain the appropriate procedure for requested leave.
5. Probationary period – Explain the 6-month probationary period for all employees. Explain what the employee should expect after passing the introductory period and what to expect if the probationary period is extended or if the employee's performance is not satisfactory during the introductory period.
6. Confirmation and Annual Performance Evaluations – Explain the process for Confirmation and Annual Performance Evaluations.

At the end of the induction the HR Department we formally introduce such employee to his/her Department.

**Manager, HR & Administration.**

Date: **November 21, 2013.**

**Approved by: General Manager**

**SUBJECT: PROCEDURE FOR ANNUAL LEAVE.**

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Purpose; is to educate all employees benefit of various leave that are available to them in the time of need and how to take them.

- At one year anniversary of a new employee he or she is qualified for annual leave if appointment is confirmed. Annual leave is given to employees once a year.
- Duration varies on the cadre or level of employees in the company (Managers 20 working days, Senior Staff 15 working days and Junior Staff 10 working days) this, may be reviewed if entrenched in collective agreement.
- At the beginning of every year each Department prepares leave rota for their staff.
- The annual leave forms are collected, filled and submitted to Human Resource Officer in HR Department who keeps them and ensures they are followed, though flexibility is allowed in case of some changes that may occur within the year.

- Human Resource Manager approves after the concerned HOD must have initially authorized such employee's annual leave for Junior and Senior employees, but GM will approve Manager's annual leave.
- Human Resource Officer prepares him a letter stating the duration and resumption date of the leave. A copy will be filed in employee's personal file while a copy is sent to Finance Department for the process the leave allowance.
- Then he proceeds on the leave. Though an employee can be recalled back from his leave if need be.
- All leave not taken during the operating year will be forfeited unless the accumulation has been previously authorized by the employees HOD.
- Public Holiday (s) which falls within the period of leave shall count as extra days.
- For the avoidance of doubt, an employee is required to resume duty at the expiration of his authorized leave, failure to do so without an acceptable reason will amount to offence and will attract disciplinary action.

#### **PATERNITY LEAVE:**

Male staff members are entitled to two (2) days paternity leave upon the birth of their child.

#### **COMPASSIONATE LEAVE**

This occurs when an employee has exhausted his annual entitlement for the year and the need for additional leave arises, management may at its discretion grant him leave of not more than five working days on compassionate ground. "Compassion arises when an employee loses a close relative like father, mother, spouse or child by death. All applications for compassionate leave will be in writing and treated on their individual merit.

### **EXAMINATION LEAVE**

- a. Employees who have examinations to take in any calendar year should arrange for their annual leave as close as possible to the examination to allow them ample time to prepare and sit for the examination during their annual leave.
- b. However, employees may be granted leave with pay to enable them write their examinations provided that they have shown evidence of their candidature by attaching the examination time-table to their applications. Examination leave with pay shall be granted for the examination days only plus traveling time where applicable. The company reserves the right to refuse granting examination leave with pay if in its opinion; the examination is not in the field of study capable of enhancing the employee's performance on the job for which he is employed in the company.
- c. All applications for examination leave shall be forwarded to the HR Department through the employee's Head of Department.

### **MATERNITY LEAVE**

- a. To qualify for maternity leave, female employee must have been in the company's employment for at least one year prior to the date of application for maternity leave. She must produce a medical certificate signed by a registered medical practitioner stating that confinement is expected to take place within six (6) weeks.



- b. Paid maternity leave will then be granted to her up to maximum of six (6) weeks before the expected date of delivery and six (6) weeks after delivery. During the six weeks before and six weeks after delivery, the employee will be paid her salary and benefits in accordance with the prevailing collective agreement. The period of maternity leave shall be annual leave consuming, that is, the employee cannot take the maternity leave in addition to annual leave. Any maternity leave taken in excess of the stipulated period shall be without pay, nor will the company pay for medical expenses incurred in respect of or arising from the pregnancy. Where the employee is granted maternity leave after she has taken her annual leave within the same year the period equivalent to that of the annual leave already taken shall be without pay.
- c. Immediately on resumption from maternity leave a nursing mother will, upon application, be granted one hour each day for the purpose of breast feeding of her baby. This concession will last for a maximum period of three (3) months from the date of resumption from maternity leave.
- d. Any nursing mother will be allowed one of the following options for six (6) months on resumption from maternity leave in order to attend to her child.
- e. Disciplinary proceedings against an expectant mother within her period of confinement shall be kept pending till the expiration of the leave. Any extension of maternity leave shall be approved by the General Manager with recommendation from the HR Manager. Supporting evidence must be provided for this.

## **PROCEDURE FOR MATERNITY LEAVE**

- a. Eligible female employee should notify the Head of Department in writing of the intention to take such leave at least 4 weeks before the leave commences.
- b. Provide a medical certificate which certifies the expected date of birth.
- c. The Head of Department should forward the approved leave notice to HR Department for recording. The staff member will receive a letter of approval from the HR Department.
- d. Once an application has been approved, any proposed variation to the leave shall be subject to approval. Departments may maintain their own leave records for Departmental use, but leave is officially recorded by HR Department.

**Manager, HR & Administration.**

Date: **November 21, 2013.**

**Approved by GM:**

**SUBJECT: PROCEDURE FOR DISCIPLINE.**

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Purpose: The need to engage and keep employees who will keep to organizational ethics and values cannot be compromised; therefore Management will not wish away any act of indiscipline.

- Any employee who is found in the act of misconduct in the first instance can be handled at Departmental level by the Head of Department. If such employee did not change then, the HOD must inform the HR Department in form of a memo stating such employees offences.
- HR Department will issue a query to the erring staff, after which he is expected to reply in 24 hours and such offences will be investigated when reply is submitted.
- Degree of offence(s) will be determined by HR Department and punishment will be recommended to the General Manager for his approval accordingly i.e from oral warnings, written warning, serious warning, suspension ranging from one day to weeks, in extreme cases termination or dismissal without pay when statutory steps are followed in dismissal cases.

All documentation will be done by HR Department in such employee's record.

**Manager, HR & Administration.**

Date: **November 21, 2013.**

**Approved by GM.**

**SUBJECT: PROCEDURE FOR EMPLOYMENT CONFIRMATION.**

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Purpose: Employment confirmation is an assurance that an employee exhibited the necessary skills claimed at the point of entry, which will lead to its employment being validated by proof of performance.

- Employee confirmation is usually six months clause in an offer letter tied to employee's claims of ability to perform some functions at the time of selection. His claim will be assessed at the sixth month or time specified by the offer letter.
- When an employee is due for confirmation, HR Department initiates by filling confirmation form and forward to concerned HOD for assessment. HOD assesses the employee one-on-one on basis of parameters in the form and forward recommendation to confirm or not to HR Department.
- HR Department recommends to General Manager for approval.
- HR Department does the necessary documentation and issued the letter to the employee to be confirmed.
- When an employee is adjudged to be underperforming, his or her confirmation may be deferred for additional 3 months.
- At the end of the period if no improvement is noticed, appointment will be terminated.

**Manager, HR & Administration.**

Date: **November 21, 2013.**

**Approved by GM.**

**SUBJECT: PROCEDURE FOR INSURANCE CLAIM.**

---

Purpose; In compliance with statutory requirements *JPS* has always provide insurance cover for her Employee as required by the law of Federation of Nigeria , i.e compensation for serious accident which may lead to disability or death in course of employee's work and Group Life insurance in case of death.

- If an employee suffers serious work related injury the Supervisor will write a report to HR Department stating time, date and remote and immediate

cause of the incident and forward to the Human Resource Department within 24 hours.

- The HR Department will write to inform the insurance company and other documentation will be done
  
- Length of period for the payment cannot be determined but HR Department will do proper follow up with any concerned Insurance outfit to avoid unnecessary delay.
- Therefore as soon as the payment is ready the employee will be informed and payment voucher will be prepared in employee favor.

**Manager, HR & Administration.**

**: November 21, 2013.**

**Approved by GM.**

**SUBJECT: PROCEDURE FOR REPLACEMENT OF ID CARD.**

Office identity card is a portable document, typically a plasticized card with information, that an employee is required or encouraged to carry as a means of confirming membership of an organization.

- Upon misplacement of an Identity Card by any staff.
- Such employee will obtain Police report with sworn affidavit to protect such employee in case of any misuse by an unauthorized persons.

- Photocopies of the sworn affidavit and police report will be required to process replacement by HR Department at the cost of such employee.
- If an ID card is damaged in the course of work or worn as a result of time it will be replaced by the Company.

**Manager, HR & Administration.**

Date: **November 21, 2013.**

**Approved by GM.**

**SUBJECT: PROCEDURE FOR MEDICAL ATTENTION.**

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Purpose; Medical cover for all employees is provided by the company free of charge to the employees.

- In case of unwellness of an employee such report to HR Department for referral note to see the medical attendant at the site clinic and care will be provided.
- In event there is need for referral to the main Hospital when a case is beyond the site Clinic, a referral letter will be done by the Medical attendant.

- The referral letter must be authorized by the HR Manager; in case of severe unwellness GM's approval will be sought.
- All employees should note that cases of HIV/AIDS, TBs, STDs, will be referred to Government Hospitals.
- HR Department must receive update brief on the progress of such staff's health from the Management of the Hospital.

### **Prolonged Unwellness.**

Any staff out of work for longer than normal period as a result of illness is categorized as prolonged unwellness.

HR ensures such staff is paid three (3) months with full pay (gross) followed by three (3) months on half pay in one calendar year, if confirmed. If on probation, i.e. has not completed six (6) months service, will be paid one (1) week with full pay (gross).

If after the six (6) months he is still unwell, HR advises he resigns. If he does not then HR advises the management to terminate his appointment.

**Manager, HR & Administration.**

Date: **November 21, 2013.**

**Approved by GM.**

**SUBJECT: PROCEDURE FOR TRAINING AND DEVELOPMENT.**

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Purpose; For HODs to be aware of value employee skills add to organizations and that, if employees fall short of skills required to perform its duties necessary steps should be taken with HR Department to arrange learning program required.

- This is done on the basis of the gap noticed. HR Department and the HOD of any concerned department identifies the staff lacking in a certain skill that is affecting his performance negatively.
- HOD and HR Department will jointly source for a competent training consultant in the area deficiencies is noticed.
- HR Department and the HOD will agree on trainer and HR gets GM approval before processing.
- HR Department will send a schedule to ITF (Industrial Training Fund) to register the request.
- HR Department prepares a letter sending the staff on training and supports such staff with funds through Finance Department for external training only.

At the end of training period, the staff resumes back to work and present a copy of certificate of attendance to HR Department for proper filing.



- While back at work it is expected that such staff will need to be assessed for improvement. Such employee need to transfer the knowledge gained to other employees.

### **Manager, HR & Administration.**

Date: **November 21, 2013.**

**Approved by GM.**

### **SUBJECT: PROCEDURE FOR TERMINATION.**

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Purpose; termination mean cessation of an employee contract of employment, which can be occasioned by serial misconduct or gross misconduct.

- Before this happens such employee would have been issued query, reply received and investigations properly carried by HR Department and recommendation to terminate would have been approved by the GM.
- Termination properly issued with due consideration given to avoidance of unnecessary legal issues thereafter i.e required notice period or payment in lieu of notice.
- Though terminates the appointment of any staff through the approval of the management without assigning any reason to it.
- HR Department prepares a letter of termination and presents it to the concerned staff giving one (1) month notice in the case of a confirmed staff, and two (2) weeks for a staff on probation. In the alternative pay in lieu of notice, a month or two weeks salary is paid respectively to the concerned staff, and any other accrued benefits.
- HR ensures he hands over all company's properties in his possession at the point of presenting the letter to the employee.
- HR ensures the Security Department restricts the employee's access till he is escorted out of the company's premises.

**Manager, HR & Administration.**

**FROM: HR Department.**

**DATE: November 20, 2013**

**SUBJECT: PROCEDURE FOR DIESEL PROCUREMENT.**

- Store Keeper and Maintenance Manager check fuel dump and compare with record to ascertain re-order level and quantity.
- Storekeeper process requisition and give Procurement Officer to source for suppliers and LPO issued.
- Storekeeper will process NPA fire coverage check ready.
- Procurement Officer will get details of suppliers i.e vehicle no, quantity and Company Name for Storekeeper to write letter to Port Manager, copy Port Security Officer and Traffic Manager to ease access.
- On delivery date Procurement Officer informs Internal Auditor, Storekeeper, CSO (CSO to assist in getting access for the truck) and Maintenance Department to be on standby.
- Maintenance Department check quality of the product while Internal Auditor ascertains quantity supplied after discharge of the product.

**Manager, HR & Administration.**

**DATE: November 20, 2013**

**Approved by GM.**

**SUBJECT: PROCEDURE FOR MAILS.**

Purpose; to ensure all mails coming and going out of the Terminal are properly handled and trackable.

**INCOMING MAILS:**

- All mails are received and stamped at HR & Administration Office by Human Resource Officer.
- The HRO will register and forward to GM's Office.
- Mails that needs urgent attention i.e with respect to operations e.t.c, will be given to such HOD for immediate handling.
- Mails sent to GM's Office will be handled by GM he will minute on such for concern HOD.

**OUT GOING MAILS:**

- For any mail dropped at HR & Admin Department for dispatch, must have a received copy.
- The Dispatch Rider will register in his dispatch book.
  
- At the point of collection the receiver stamps a photocopy and signs the registered dispatch book.
- On return the dispatch rider send the stamped received copy back to the sender or (HOD).
- The dispatch books remain in custody of the dispatch rider as an evidence of delivery.

All should be aware of this procedure.

Josepdam Port Services Nigeria Limited

## Standard Operating Procedures

(SOPs)

## **HEALTH AND SAFETY DEPARTMENT**

# **JOSEPDAM PORT SERVICES NIGERIA LIMITED**

## **STANDARD OPERATING PROCEDURES**

Health Safety and Environment (HSE) standards in Josepdam Port Services (JPS) has stepped up her game in ensuring that HSE is upheld to International Standards. The following are procedures in place during operations of either day or night shift. ALL persons in our facility must wear their PPEs, while in the terminal. Minimum requirement for ALL Persons are reflective jackets/high visibility clothing.

## **Vessel Arrival**

When a vessel berths in our terminal and all governmental agencies have carried out their respective duties, the HSE department;

- Goes on board to inspect load test certification carried out on lifting gears if still valid –
- Inspect in some cases if firefighting equipment on board are still serviceable and valid -
- Collect Material Safety Data Sheet (MSDS) for chemicals or wet cargo
- Ensure Gang way ladder is properly positioned with safety

***Duration: 20 mins.***

## **Discharge Operations**

Series of activities are carried out during the discharge operations. The manpower has been outsourced to stevedoring contractors.

*Before the vessel commences discharged operations, the HSE department;*

- Participates in a pre-berthing operations meeting to discuss the kind of cargo onboard the vessel via the manifest document provided by the shipping agent. The meeting involves all stakeholders participating in the discharge operation e.g. Contracted stevedores, JPS staff, shipping agent, consignee etc

The kind of cargo onboard will determine equipment and lifting gears for discharge.

***Duration: 30 mins.***

- Ensures all lifting gears (e.g. chains, wires, slings, belts, nets, grabs etc ) to be used for discharge are carefully inspected by representatives from JPS and the Stevedoring contractor to ensure they are valid for usage and both parties will sign off on validation

***Duration: 20 mins.***

- Ensures all personnel on board and ashore are properly kitted with basic PPEs without which the non-complying personnel will not be allowed to work except the requirements are met

***Duration: as needed***

- Ensures standby ambulance attached with medics are on-site by both stevedoring contractor and JPS for emergency response during day or night operations

***Duration: 24hrs***

- Ensures that Restricted Areas at the Quay are respected by authorized personnel only

***Duration: 24hrs***

- Ensures that Life Buoys are located at strategic intervals to help assist in the case of Man-Over-Board
- Ensures all obstacles and encumbrances are cleared from the quay to prevent collision of slip, trip and fall hazards
- Ensures the berth is kept clean before any operation commences

During vessel discharge, the HSE department;

- Ensures that the personnel discharging the vessels maintain compliance with PPE policy
- Ensures that the quay is tidied up to prevent slip trip and fall.

- Ensures that all lifting gears are monitored to ensure they are still OK to be used
- Monitors compliance with all HSE standards

#### Stacking of Cargo, HSE department;

- Ensures pipes/coils etc should be adequately wedged to prevent rollover or shifting during vibrations
- Monitors Forklift or crane operators while travelling with cargo from Quay Apron to stacking section
- Ensures banksmen are present and give directives to operators while stacking cargo
- Ensures Hazardous cargoes are stacked at designated “Areas”
- Ensures all personnel are PPE compliant once in the stacking area
- Ensures only authorized persons are allowed in the section.
- Ensures aisles are not blocked or hindered for easy navigation and delivery of cargo
- Ensures work equipment used are in good shape (brakes, lights, horn, reverse alarm, no leakages etc)

#### Taking delivery of Cargo, HSE departments;

- Ensures trucks coming into the terminal meets minimum safety standards (e.g. all mechanical aspects are in good working order and availability of safety accessories – c-caution, safety belts, wedge, fire extinguishers etc)
- Ensures trucks are lined up in the loading bay and parked at the truck holding area until they are ready. These arrangements are monitored in other not to hinder or block emergency routes
- Supervises loading operation to ensure the work equipment operator and truck driver are in sync while loading is on going
- Ensures truck assistants do not hang on trucks while in motion
- Ensures personnel do not hang on forklifts while in motion
- Ensures operators are not distracted by the use of other devices that could produce noise such as; phones, music speakers etc



- Ensures banksmen assist work equipment operators in areas where blind spots are noticed
- Ensures loaded cargoes are partially latched before leaving the stacking/loading area before properly latching in the truck holding area. This will prevent cargo falling off the truck and delays at loading area.
- Supervises work equipment operators to ensure the right equipment are used to load a particular kind of cargo
- Re-directs work equipment that are defective and returned to the workshop for attention
- Enforces appropriate disciplinary actions against non complying personnel

**THANK YOU**