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**NEPAL AGRICULTURAL RESEARCH
AND PRODUCTION PROJECT**

**FINANCIAL AND PERSONNEL MANAGEMENT
SYSTEMS STUDY**

May 1986

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SGV & CO.
in association with

WINROCK INTERNATIONAL INSTITUTE FOR
AGRICULTURAL DEVELOPMENT



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May 16, 1986

Winrock International Institute for
Agricultural Development
Agricultural Research and Production Project
P. O. Box 1336
Kathmandu, Nepal

Attention: Dr. Carl Hittle
Chief of Party

Gentlemen:

We are pleased to submit our report on the initial phase of the management study conducted for the Agricultural Research and Production Project (ARPP). This phase involves the general review of existing financial and personnel management systems of ARPP office and those systems of the Department of Agriculture and Development of Livestock which are pertinent to the ARPP.

We have also included in this report our proposed detailed work program for the second phase of the study. Phase 2 involves the design and development of financial and personnel management systems, identification of training and equipment needs and conduct of initial training of appropriate GON personnel. Based on our review in Phase 1, the work activities in Phase 2 will require 3 manmonths each for the Specialists.

We will be glad to answer any question you may have concerning this report.

Very truly yours,

Sycip, Gorres, Velayo & Co.

Copy to: Mr. Richard R. Harwood
Deputy Director, Technical
Cooperation Division
Winrock International

COPY NO. _____

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INTRODUCTION

OBJECTIVES OF THE STUDY

The Agricultural Research and Production Project (ARPP) of the Government of Nepal (GON) started on October 1, 1985 with three objectives:

1. to develop GON's capability to conduct relevant agricultural research
2. to implement intensive agricultural production programs in the hill, and
3. to meet requirements for improved seed in the hill.

The United States Agency for International Development (USAID) contracted Winrock International Institute for Agricultural Development (Winrock) to provide technical assistance, training, and equipment needed to help the GON implement the ARPP.

In March 1986, Winrock engaged the services of The SGV Group to undertake one aspect of the Project which involves the review and improvement of the management and administrative procedures and policies of the Department of Agriculture (DOA) and Department of Livestock (DOL) pertaining or specific to the Project. This will involve the accounting, budgeting, and financial reporting procedures and systems as well as the personnel policies and procedures on performance appraisal, job evaluation, promotions, and training applicable to the Project. The review also includes identification of training and equipment needs of the Departments' personnel on the aforementioned areas. For this undertaking, SGV assigned a Financial Management Specialist and a Personnel Management Specialist.

SCOPE AND METHODOLOGY

Following the Terms of Reference furnished us, the engagement entails the following activities:

- o Establish fiscal procedures for administration of the ARPP. This task will include formulation of accounting procedures, and establishment of disbursement procedures and methods of reporting which satisfy requirements of the various agencies involved in the Project.
- o Propose systems of financial management for the Research Coordination Committee (RCC) which will exercise financial control of research expenditures at the Ministry level.
- o Propose systems of financial management for the National Agricultural Research Service Center (NARSC) which will administer funds for research and other activities at the Department level.

- o Develop financial management and reporting systems at the divisional, commodity, and farm/station levels.
- o Review and suggest means of improving budget preparations.
- o Review personnel policies of the DOA and the Department of Administrative Management and propose modifications that will make policies more appropriate to scientists and other cadres of the DOA.
- o Review policies and propose modifications relating to professional advancement, merit promotions, professional services, academic improvements, and other professional improvements that will improve the motivation and productivity of professional and other staff.
- o Develop proposals regarding performance appraisal, job evaluation, employee relations, personnel management skills training, and other training.
- o Propose means of establishing performance accountability among professional staff and supporting cadres.

The study is divided into two phases:

- o Phase 1 - this involves the general review and evaluation of existing accounting, budgeting, and financial management reporting systems of the ARPP Office, as well those systems of DOA and DOL, which are pertinent to the Project. It also involves a review of the personnel policies and procedures of the DOA and DOL; and the development of general recommendations to improve noted weaknesses in the reviewed financial and personnel management systems. This phase was undertaken by the Specialists from March 16, 1986 to April 14, 1986.
- o Phase 2 - this involves the design and development of financial and personnel management systems; identification of training and equipment needs and conduct of initial training of appropriate GON personnel. Phase 2 is proposed to be undertaken from October 3, 1986 to December 31, 1986. The detailed work programs for Phase 2 are shown in Exhibits II and III. Based on our review in Phase 1, the Specialists will require a total of six man-months to complete the requirements of the study. This will include the finalization and printing of manuals in SGV Manila.

In addition, the management systems developed by the Specialists must be reviewed by an SGV Partner. Accordingly, we would propose that an SGV Partner be allowed to go to Nepal in the eighth week of the second phase for about five days.

To ensure that the management systems developed by the Specialists are properly implemented, we are proposing that a total of eight (8) man-months be allowed for the two Specialists to assist in the system's implementation in the second year of the ARPP. The activities are also specified in the detailed work programs.

Organization of the Report

This report consists of the following:

- I - Review of financial management systems
- II - Review of personnel management systems
- III - Proposed Work Program - Phase 2

PART I - REVIEW OF FINANCIAL MANAGEMENT SYSTEMS

APPROACH

To accomplish Phase 1 of the study, the Financial Management Specialist conducted interviews with Winrock, USAID and GON officers concerned; reviewed existing literature and government documents; observed existing procedures; and attended meetings of DOA officials. Questionnaires were given to key operating personnel of the GON to gather information on their skills and experiences.

FINDINGS AND RECOMMENDATIONS

The following are the findings and recommendations arising from the review of financial management systems.

APP Project Winrock Office

o Organization Issues

1. The APP Project Winrock Office does not have an organization chart which properly delineates and identifies reporting relationships primarily among the local project staff. For instance, we noted that the Accountant is not certain whether to report to the Chief Accountant or to the Project Coordinator.

On the basis of our interviews with the local staff and the Chief of Party and the review of the functions of the different positions, we have prepared the attached organization chart (Exhibit I) which we propose should be adopted by the Project. This will help clarify reporting relationships and at the same time specify supervisory responsibilities.

2. Formal job descriptions have not been properly drawn up such that some functions particular to a job position are not being undertaken. For example, the Chief Accountant is involved only in the preparation of financial reports every end of the month. During the month, he supervises only the two accounting staff and verifies vouchers and other documents prepared by them but does not monitor the work of field accountants.

There is a need to properly delineate functions of the various positions in the Project Office. Accordingly, proper job descriptions will be formulated. These activities will be covered in Phase 2 of the study. In the meantime, for proper allocation of functions, the Chief Accountant should be required to visit the accountants in the field offices that are covered by the APP Project. He should monitor the activities of these field accountants and resolve problems that are related to accounting and reporting of financial transactions.

o Internal Control Issues

3. The following cases show weaknesses in the system of internal control:

- The Assistant Accountant, who is involved in the preparation of vouchers and recording of business transactions in the books of accounts is also handling cash. This cash represents receipts on refunds of travel advances that had not yet been deposited in the Bank. In the meantime, the cash on hand is used as a revolving fund for large amounts of cash advances.
- There are three imprest funds (at Rs 5,000 each) in the custody of the Administrative Assistant, Procurement Agent and Procurement Assistant. Also, the imprest funds are kept only in metal boxes with lock and key.

To strengthen internal control procedures the following are recommended:

- Accounting personnel should not be allowed to handle cash since they are involved in the keeping of the books of accounts. Accordingly, a person other than the accounting and procurement personnel should be appointed as cash custodian. We recommend that one of the Administrative Assistants be given cash custodian functions in addition to her normal duties. As cash custodian, she will be authorized to receive cash and to deposit it intact in the Bank. Also, she will be authorized to handle the imprest fund which should be kept in a safe with combination lock. The other Administrative Assistant may be appointed as an alternate cash custodian.
- Cash receipts should be deposited intact with the Bank on the next banking day or at least three times a week.
- Only one imprest fund should be maintained to take care of recurring small amounts of expense. A policy should be set as to the maximum amount that can be disbursed from the fund for a single expense item. All other cash disbursements including cash advances must be made by check.

His Majesty's Government (HMG) Accounting System

o Accounting Principle Issues

4. The HMG Accounting System is based on a cash basis principle wherein only cash transactions are recorded in the books of accounts. The costs of goods and services that have been received but have not yet been paid (obligations incurred) are recorded in a special form only at the end of the year. This form is not included as part of the books of accounts. At the end of the fiscal year, the value of the obligations that have been incurred must be reported to the Financial Comptroller General's Office. Also, for these obligations to be liquidated, they must be included in the budget for the next fiscal year. Under the present system, the costs recorded in the books of accounts do not reflect the complete status of the activities or accomplishments of a particular HMG office.

The Financial Comptroller General's Office should consider adopting the modified cash basis of accounting in order to show the complete status of the financial transactions of the government. Therefore, the value of unpaid goods and services should be recognized as liabilities and corresponding funds should be reserved to liquidate such obligations. Under the modified cash basis of accounting:

- There is proper matching of costs with revenues,
- There is proper correlation of costs with project accomplishments or project benefits, and
- The budgeting system of the government could be made much simpler and more factual.

o Organization Issues

5. The accountants (financial controllers, chief accountants, senior and junior accountants) working for the government, that is, those assigned in the different ministries and departments of the government are functionally and administratively under the control and supervision of the Financial Comptroller General. The Financial Comptroller General controls the accountants functionally through the formulation of financial policies and rules; he controls the accountants administratively through the rights of transfers, reassignments, promotions and dismissals. In evaluating the performance of the accountants, the Financial Comptroller General participates up to the extent of 50% of the evaluation and the remaining 50% is accomplished by the office where the accountants are assigned. In reality, therefore the accountants are responsible to, at least, two supervisors in the performance of their work.

It is best that the Heads of the different ministries and departments of the government should have full administrative control of all of the employees working in their particular ministry or department including the accountants in order to promote closer coordinative effort and teamwork toward attaining the goals and objectives of its office. Measures should be adopted towards having the Heads of the different ministries full administrative control over their employees commensurate to the Ministries responsibility for fulfilling the objectives of their particular offices.

o Training Issues

6. Our review shows there is a need to train the HMG accountants not only on the HMG accounting system but also on project accounting, inventory accounting, financial reporting, reconciliation of general ledger and subsidiary ledger accounts and reconciliation of bank balances. Due to this weakness, accountants in the field offices are late in submitting their financial reports.

A practical approach to correcting this weakness is to train a local staff on the aforementioned areas who can subsequently act as trainer of the HMG accountants. On the basis of our review and observation, we have identified the Chief Accountant of the Project as the person who can be trained and later on act as a trainer. Due to the limited time allotted to the Financial Management Specialist and the numerous tasks to be accomplished in Phase 2 of the Study, we recommend that the Chief Accountant be trained in Manila, Philippines, utilizing the training personnel and facilities of the SGV Development Center. He could be trained on the different areas identified above for at least 30 days.

Financial Management Reporting System

o Reporting Issues

7. The HMG accounting system requires the following reports from the field offices of the Ministry of Agriculture:

- Monthly Statement of Expenditure. This statement shows budgetary operations and the position of funds up to a certain period. It has two parts: The first part of the statement contains columns for the current month's expenditures, releases up to the current month, budget head numbers, heads of expenditure, total annual appropriation, expenditure up to the current month, and balance of budget. The second part of this statement contains total releases up to the period, total expenditures up to the period, bank and cash balances, outstanding advance and net expenditures (total expenditures minus advances).
- Monthly Statement of Advance Expenditure. This statement is prepared for reporting the advance expenditure made by the field offices during the month. Advance expenditures are made for goods and services. This statement contains the columns for the date of advance, name of the person who took the advance, amount of advance, and cause of remaining advance.
- Bank Reconciliation Statement. This monthly statement shows reconciliation between the bank balances of the cash books and pass book.
- Financial Statement. This statement is prepared trimesterly, semi-annually and annually by the field offices to show the detailed financial operation. It shows budgetary allocation with adjustment by supplementary budget and budget transfer from one budget head to another, if any, current trimester release and expenditure, release expenditure up to the current trimester, and balance left under each budget head.

These statements are not submitted on time. For example, the reports from the field offices (farming systems) covered by the ARP Project for the period July 1985 to February 1986 (Shrawan to Magh 2042) were submitted only in April 1986. Hence, expenditures

for July could be claimed from USAID only after seven months. According to DOA accountants, the reasons for delayed submission of reports are:

- lack of guidelines on report preparation
- lack of trained accounts staff
- lack of accounts staff in some field offices

From a project management standpoint, these reports do not show adequate data to be useful to decision makers.

A manual on financial reporting system for the ARP Project should be prepared for the guidance of accounts staff. The manual shall cover financial reporting procedures, content and format of reports, number and frequency of reports and responsibility for preparing such reports. This will be addressed in Phase 2 of the Study.

A short seminar with on-the-job training should be given to all accounts staff involved in the AFP Project. They should be trained on the requirements of the Project, the importance of reporting the right information on time, procedures for keeping books of accounts, and other aspects of financial rules and regulations of HMG and financial administration of the Project. This will be addressed partially in Phase 2 of the Study.

Staff needs should be assessed and proper representations should also be made so that appropriate staff are assigned to field offices as necessary.

PART II - REVIEW OF PERSONNEL MANAGEMENT SYSTEMS

APPROACH

The Personnel Management Specialist conducted the survey in the light of a current proposal to centralize and coordinate all agricultural research activities, and thereby improve overall research efficiency, through the Research Coordination Committee at the ministry level and the National Agricultural Research and Services Center (NARSC) at the departmental level.

The Personnel Management Specialist used interviews as his main data gathering tool and talked to about fifty persons: officials of His Majesty's Government of Nepal (HMG/N) and other institutions who are familiar with the research functions of the Ministry of Agriculture, and scientists and administrative support staff assigned in agricultural research and production stations. Pertinent documents were analyzed to verify some information gathered during interviews. Reports on various studies previously undertaken were reviewed.

Although the study focused on scientists, the Specialist had to gain familiarity with the overall HMG/N personnel systems, policies and procedures because these affect the scientists.

FINDINGS AND RECOMMENDATIONS

A general observation about the present personnel policies and procedures is the low priority given to the agricultural research function. Production is emphasized, and research is not given full recognition as a distinct and essential activity which can give impetus to production through the development, diffusion, and adaptation of new technology. This situation reflects an imbalance that the Agricultural Research and Production Project seeks to correct by pushing as one of its objectives the improvement of research administration to develop technologies more effectively and thus enable farmers to produce more.

The low priority given to the research function produces in the personnel involved a general perception of the lack of clear career paths for them and the severe limitation of their advancement and promotion opportunities. Scientists, for example, are at times constrained to abandon their areas of specialization because the only promotions available are in other fields.

More specifically, the findings and recommendations are as follows:

Manpower Planning

1. In line with the objective to more effectively coordinate and improve the effectiveness of agricultural research activities, it will be appropriate to identify research positions and define them more precisely. This activity will lead to the development of clear career paths for scientists doing research and related work.

2. Based on an analysis of the requirements of research work undertaken by the Ministry, a forecast of manpower required to perform present and future research and related activities should be prepared, in terms of number of people and level of competence. This forecast will be the basis of an overall manpower planning plan for the research functions of the Ministry.
3. An inventory of current personnel engaged in research work should be undertaken. Their present level of competence in research work should be evaluated and their potentials for further development assessed; the results of the evaluation will serve as a basis for training for higher positions and larger responsibilities and for general career planning activities for all scientists doing research and related work.
4. Job descriptions should be prepared for each type and level of position, on the basis of a definition of research work in terms of specific activities and tasks to be performed. The descriptions shall follow the usual format of specifying the duties and responsibilities and the minimum qualification guidelines for each position.

Performance Appraisal

5. An effective Performance Appraisal System (PAS) starts with properly prepared job descriptions; these job descriptions form the basis for developing dimensions of performance and the standards against which actual performance is evaluated.

The existing PAS of HMG/N which applies to the scientists in the Ministry of Agriculture is inadequate because it does not provide meaningful and objective feedback to scientists on the quality of their work and does not motivate them to achieve excellent results. A proposed PAS that will be suitable to scientists is a results-based performance planning and evaluation system that can serve as a tool to motivate them toward higher productivity and quality of output and assist them in their professional development. Developing such a system will require mainly the identification of dimensions and standards of performance and definition of the data base that can provide objective measures of actual performance.

6. Although the proposed PAS will be primarily aimed at professional development, it will also be useful to link it directly to compensation and other rewards. Salaries are generally perceived to be low and incentives (especially for those assigned to hardship posts) are inadequate. Introducing changes in the compensation scheme for scientists is currently constrained by HMG/N rules; there is, nevertheless, a strongly felt need to look into the possibility of compensating them as a separate group so that they may be more appropriately rewarded in relation to the important function they perform.
7. Preliminary inquiries indicate that HMG/N approval will have to be obtained for the design and implementation of a PAS for scientists. Because such a PAS is needed to professionalize further the research function of the Ministry, efforts must be exerted to get the approval.

It is proposed that in Phase 2 of the study, the Personnel Management Specialist will work on designing a PAS appropriate to scientists.

Training

8. A training needs survey must be made to identify the professional development needs of scientists. This survey should be systematic and should make use of appropriate technology so that the results can become a basis for the design of a continuing in-house development program for scientists.

Interviews disclosed a need to upgrade the supervisory abilities of senior-level scientists, particularly their interpersonal and communication skills which are essential for supervisory effectiveness. At higher levels of responsibility, scientists must have good interpersonal skills so they can provide the right motivational climate to their subordinates and deal effectively with superiors, peers, support staff, and farmers and other persons outside the Ministry. It is therefore proposed that the Specialist conduct, in Phase 2 of the study, the pilot run of a Managerial/Supervisory Skills Building Workshop whose main focus will be the improvement of interactive or "people" skills of participants, including their communication styles.

9. The Administrative Specialist of ARPP should work with the Personnel Management Specialist in developing the workshop since it will rely heavily on role-playing for its effectiveness. Also the assistance of a counterpart fluent in both English and Nepali is essential. The Administrative Specialist will also be briefed on his involvement in the design of the PAS and other activities to be done during Phase 2 of the study. For this purpose, he will attend, together with the Chief Accountant for ARPP, a briefing at the SGV Development Center in Manila. A detailed work program for the briefing is shown in a separate engagement proposal.

Administrative Support to Scientists

10. The effectiveness of scientists doing research and related work depends partly on the adequacy and efficiency of administrative support they get. There appears to be a general dissatisfaction among scientists with the quality of support they are getting from the administrative staff. There were comments on delays in purchase of items requisitioned or typing of letters, and a general distrust of the efficiency and reliability of the administrative machinery in the farms and stations.

The organization of administrative work in the farms and stations must be improved by strengthening work planning and scheduling, streamlining office systems and procedures, reviewing office equipment needs, and training administrative staff to upgrade their skills.

The Personnel Management Specialist, with the assistance of the ARPP Administrative Specialist, will undertake these activities during Phase 2 of the study.

CONCLUDING OBSERVATIONS

A couple of additional observations gathered during the survey are summarized below. The Ministry of Agriculture may wish to consider them for further study and seek consultancy assistance for their implementation:

1. The overall personnel function of the Ministry should be developed and strengthened so it can play a more proactive role of helping all managerial and supervisory staff handle their managing-people functions more effectively. The Personnel unit should initiate and implement a continuing program to update officer-level staff of the Ministry on modern human resources management approaches and techniques. Staff assigned to the Personnel unit should also be familiar with and up-to-date on key personnel functions like job analysis and design, manpower planning, training needs analysis, and course design, conduct and evaluation.
2. The Ministry must develop the capability to efficiently gather statistical data and prepare timely personnel reports that can guide the officers of the different departments on personnel matters. A computer-based Human Resources Information System may help the Ministry manage more efficiently its personnel record keeping, performance appraisal, salary and benefits administration, and other personnel functions.

PART III - PROPOSED WORK PROGRAM - PHASE 2

FINANCIAL MANAGEMENT SYSTEMS

During Phase 2 of the Study, the Financial Management Specialist will develop and design accounting and disbursement procedures and financial reporting system for the ARPP; develop financial management systems for the RCC and the NARSC; and, develop budgeting and financial reporting systems at the divisional, commodity and farm/station levels. He will also conduct an orientation/seminar on the NARSC financial management systems for the accountants assigned in the head offices of the Ministry of Agriculture and related departments.

The work program for Phase 2 entails three months. Exhibit II shows the detailed work program and schedule.

A follow-up engagement is necessary in Year 2 of the AFPP in order to train the HMG accountants assigned in the field offices and to monitor the implementation of the developed financial management systems. This will ensure the project management that the management systems developed in Year I of the AFPP are properly implemented.

PERSONNEL MANAGEMENT SYSTEMS

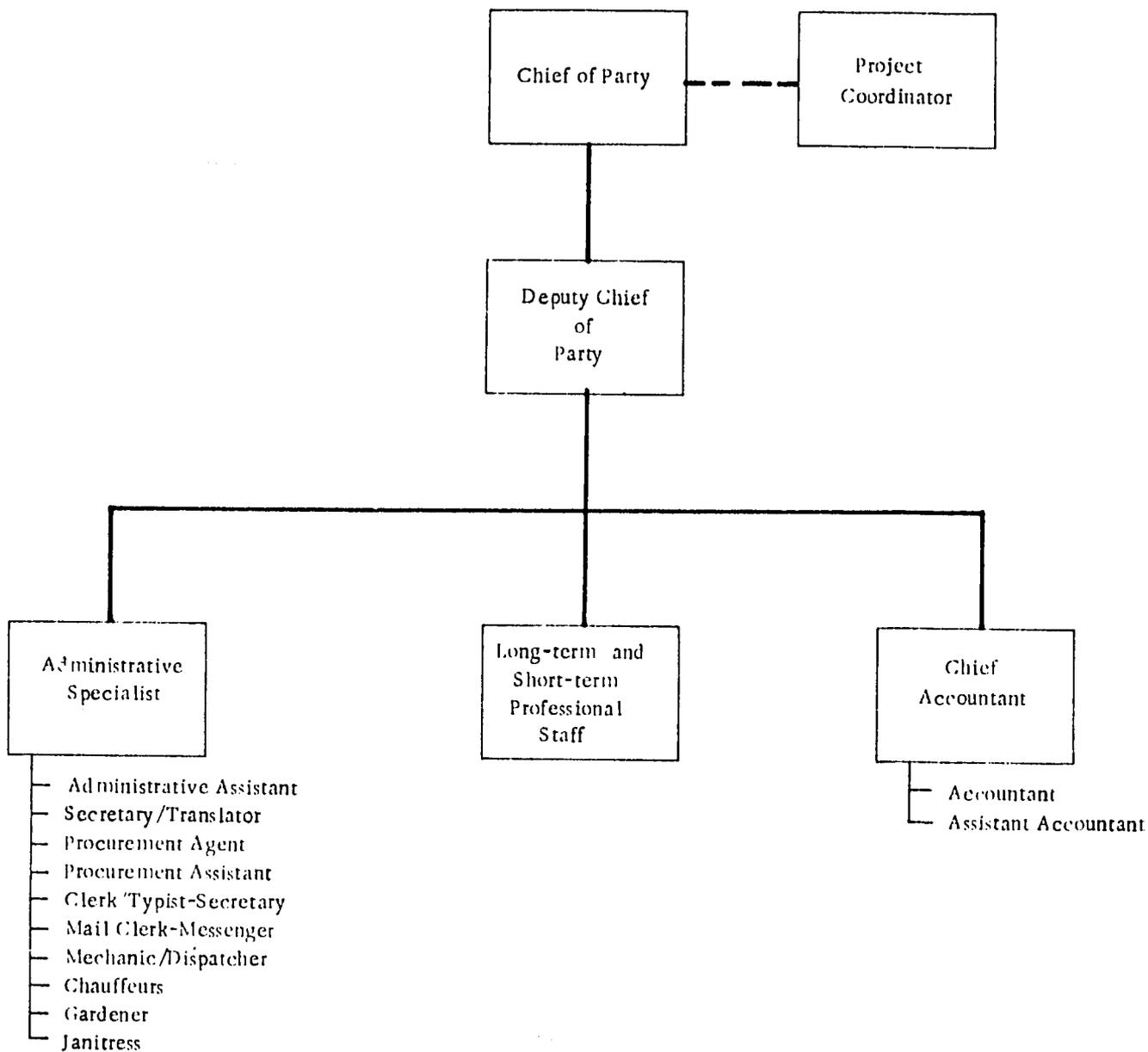
The Personnel Management Specialist's role in the AFPP engagement is to review personnel systems, policies, and practices and to develop options for improvements. Phase 2 of the study will be devoted to improvement in the areas of job analysis, performance appraisal and training of personnel involved in research work. Through structured interviews, workshops and meetings, the basic features of a PAS appropriate for scientists will be developed. A study on how to improve the efficiency of administrative support staff will be completed and a pilot run of the Managerial/Supervisory Skills Building Workshop will be conducted.

The work program for Phase 2 covers three months. This schedule will give the Specialist sufficient time to evaluate the pilot run of the workshop and to complete a manual for the implementation of the PAS. Details of the work program are shown in Exhibit III.

A follow-up engagement in Year 2 of the Project will be necessary to conduct the "training of raters" component of the PAS and to institutionalize the Managerial/Supervisory Skills Building Workshop by training a core group of trainers who will conduct it for other officers who will not be able to attend the pilot run of the program.

We wish to emphasize that the above schedule and manmonths for the activities of Phase 2 are based on the assumption that the Administrative Specialist and Chief Accountant will do some preliminary work necessary for Phase 2. By undergoing the proposed Systems Improvement Planning and Implementation Program in Manila, the aforesaid AFPP staff will be equipped with the necessary skills to assist in undertaking the activities in Phase 2.

AGRICULTURAL RESEARCH AND PRODUCTION PROJECT
PROPOSED ORGANIZATION CHART



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AGRICULTURAL RESEARCH AND PRODUCTION PROJECT
WORK PROGRAM

EXHIBIT II

ACTIVITY	WEEK											
	1	2	3	4	5	6	7	8	9	10	11	12
<u>Financial Management Consultant:</u>												
1. Develop accounting and disbursement procedures and financial reporting system for the Agricultural Research and Production Project (ARPP)	■											
2. Develop financial management systems including budgeting for the Research Coordinating Committee (RCC) and the National Research and Services Center (NARSC)			■									
3. Develop financial management and reporting systems at the divisional commodity, and farm/station levels						■						
4. Conduct an orientation/seminar on the NARSC financial management systems for the accountants assigned in the head offices of the Ministry of Agriculture and related departments								■				
5. Prepare draft of final report										■		
6. Finalize and print financial management systems manuals and final report in SGV-Manila												□
<u>Activities for Year-2 of the ARP Project:</u>												
1. Train accountants assigned in the field offices 2 months												
2. Assist in the implementation of the NARSC financial management systems in the head office and field offices 2 months												
Total 4 months												

LEGEND:

- At ARPP/MOA offices in Nepal
- At SGV Office in Manila

