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Cameroon PRAMS I Project

**Consultant Report**

**Reorganization of NWCA  
and Staffing Issues**

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## **INTRODUCTION:**

Richard Greene provided one month of technical assistance to the NWCA structure during the month of July. He visited all NWCA cooperative Unions and discussed staffing issues with managers and Union boards. He also visited many Societies as well as spending considerable time discussing personnel issues with the Apex General Manager and NWCA President. In general, he supported a staffing proposal previously submitted for the Apex which called for an initial minimum core staff and department expansion based on profit centers. The proposal recommended that the NWCA Apex initially reduce its staff to 27 personnel. At Unions, Mr. Greene has proposed a basic staff of, at most, five, while at the Society level he suggested payment of Society staff based on tonnage.

The following report includes recommendations of Mr. Greene concerning staffing issues. The report includes three sections:

- Reorganization of the NWCA Apex
- Reorganization of Unions and Societies
- A Draft NWCA Personnel Manual

In addition two Annexes are included:

- Scope of Work: Staffing Analysis
- ISTI Technical Assistance Team Original Proposal for Reorganization of NWCA Apex (Dated May 26, 1992)

## **I. REORGANIZATION OF THE APEX.**

### **1.0 Role of the Apex.**

1.1. The staffing of the Apex is determined by two factors:

- a. the mission of the Apex and
- b. the profitability of the Apex activities (i.e. to cover the cost of its operations).

1.2. The primary mission of NWCA is to market member Unions' coffee on the international market.<sup>1</sup> It is clear from the financial position of NWCA, that the Apex organization must find the organizational configuration with the least cost to carry out the mission of coffee marketing. This is also necessary in order to provide the best price to producers (especially in this time of depressed coffee prices). Currently, even after the latest reduction from 58 staff to 37 staff, personnel is the largest cost to the NWCA Apex.<sup>2</sup>

1.3. All auxiliary activities (except those that are clearly making profits)<sup>3</sup> should be suspended until the organization can find an integrated solution to meeting past and future financial obligations.

1.4. Future auxiliary activities should be started only if costs of these activities can be covered through revenues generated from those activities and the activity provides a service that members are willing to pay for and that promotes the overall objective of NWCA Apex financial viability. NWCA cannot afford to continue to lose money on services or activities that "might" be profitable in the future.

1.5. The NWCA Apex task of selling member Unions coffee on the international market can be a bare bones operation of at most 5-6 full time staff.

### **2.0 Staffing of the Apex.**

2.1 The long-term ISTI technical assistance team's proposal of profit centers is a good one and this path should be pursued.

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<sup>1</sup> Although NWCA did not have direct control over the marketing of coffee in the past, coffee marketing has been and still continues to be the major preoccupation of the NWCA.

<sup>2</sup> Please note that presently NWCA does not pay the salary of the General Manager and therefore costs do not reflect this salary. Only allowances are paid by the NWCA apex.

<sup>3</sup> The supply service may be an example of this, but unfortunately as the accounting is not done on a cost recovery or profit center basis it is difficult to tell whether this is true or not.

2.2. NWCA Apex operations must be based on the harsh realities of covering costs. Staff and other costs must be reduced to a bare bones operation and personnel must be chosen based on qualifications. The alternative will be the demise of the NWCA Apex.

2.3. NWCA has been distracted from its primary mission of selling member coffee on the international market. This has resulted in activities that are not well thought out, that cannot cover costs and that are draining the organization of scarce resources.

2.4. Those departments that can cover costs now (and produce a budget to show this and adhere to the budget) should continue to operate. Those who cannot should be dissolved. This will result in the following structure:

2.4.1. Mission of NWCA Apex: to market member Unions' coffee

Core Staffing:

1. Overhead: General Manager<sup>4</sup>  
Executive Secretary  
Accounting: (2)  
Administrative Driver

2. Marketing (1) as a cost center<sup>5</sup>

2.4.2. Other departments can begin operations only as cost centers. All cost centers exist only because they can cover their costs.<sup>6</sup> Personnel hiring should be based on a defined time, performance based contract. (This is apparently a possibility under the new labor code and could help to avoid future labor problems if a department proves unable to cover costs and must be dissolved.) These departments (or sub-departments) are as follows:

2.4.3. Transport (number of personnel to be determined by budgets and realization of activities in budgets). If the transport department cannot cover its cost, NWCA will have to hire vehicles to meet transport obligations.

2.4.4. Engineering (number of personnel to be determined by budgets and realization of activities in budgets).

2.4.5. Farm supplies (number of personnel to be determined by budgets and realization of activities projected).

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<sup>4</sup> This position would be required only if other cost centers operate.

<sup>5</sup> Cost center, profit center or revenue center, refers to a department or service that is self sufficient, that is able to at least cover the costs of its operations from the revenues generated from the activities of the service or department.

<sup>6</sup> Another option is that if one department is making a profit, this profit could be used to subsidize a less profitable department.

### **3.0 Dissolving Departments.**

#### **3.1. The Need to Retain Departments**

Discussions with NWCA Apex staff and elected officials has often centered around why we cannot cut staff and the need to retain certain departments, even in the face of NWCA's difficult financial position.

If we accept that NWCA Apex's primary mission is to market member Unions' coffee on the international market, then this is how we should focus our activities and staffing concerns. Additional activities/services will have to be justified as follows:

1. What does the proposed activity/service contribute to NWCA's viability?
2. Can NWCA afford to lose more money on non-profitable departments?
3. How will the activity/service cover costs?
4. Where will start-up funds (cash-flow) come from?

All departments are consistently defended as necessary to the NWCA. However realistic business plans/budgets should be prepared to justify this. Two departments that are the most questionable on cost recovery terms are the internal audit department and the roasting operation.

#### **3.2. Internal Audit.**

The NWCA Apex has been consistently criticized for its lack of internal controls by external auditors, evaluators and consultants. The point of an internal audit service is to assure that internal control procedures are effective and are being executed at the level of the NWCA Apex. Cooperative restructuring means that the Unions and Societies will have a degree of independence never previously experienced by the cooperative structure. Issues concerning the internal control mechanisms at the Unions and Societies are strictly up to the respective structures and no longer the responsibility of the Apex organization.<sup>7</sup>

Although the memorandum of understanding between NWCA and USAID calls for an expansion of the internal audit service, it would probably be best to determine the type and form of services most required by Unions and Societies. Presumably the intention was for the Apex to provide services to Unions and Societies. This recommendation is only feasible if implemented on a cost recovery basis and if the objective is to reduce the cost of external audits. Audits of the cooperative structure by NWCA would not be viewed as external and objective and therefore additional expense for external audits will be necessary.

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<sup>7</sup> If Unions and Societies want the apex to take on this task, then they must be willing to pay the full cost of the service provided. That is 2 FCFA/Kilogram for audit salaries plus expenses in doing the audits. Eliminating internal audit represents a 10% decrease in Apex personnel expenses.

Given the size of the proposed structure the NWCA Apex, it makes sense that one of the people in the accounting department perform the role of a "financial controller"(an internal audit function). He/she would have equal status as the head of accounting and report directly to the General Manager. His/her role would be to prepare and monitor budgets/business plans, monitor cash flow, help with bookkeeping and participate in management reporting.

The cost-effectiveness of a separate internal audit service needs to be determined. This type of analysis cannot be done by technical assistance alone but requires the close collaboration of the NWCA structure.

Internal monitoring and control can be accomplished by one person. If the Apex wishes to perform auditing functions of Societies and Unions, costs must be covered and it must be done with the understanding that external audit expenses will still be incurred.

### **3.3. The Roasting Unit.**

The roasting unit has been consistently unprofitable. The roasting unit uses funds to produce a product that thus far has difficulty competing with other roasted coffees and is not a large outlet for member Unions coffee. Scarce resources and efforts would be better used in selling green bean at this point in time.

Establishing the roasting unit on a cost recovery/profit center basis would help to pinpoint the problems of the unit. However, this cannot be done without the commitment of the NWCA Apex.

### **4.0 The Importance of the Profit (Cost) Center System.**

It is important that NWCA Apex embrace the notion of cost centers and implement the idea as soon as possible. Previously, NWCA Apex has not been doing budgeting and financial reporting by department (or activity). This has made it difficult to ascertain profitability of certain activities. Member Unions also need to know the cost of services/activities available through NWCA Apex so that rational economic decisions can be made concerning the selection of services. The NWCA Apex has made a good start through the internal cost<sup>8</sup> exercise carried out with the help of ISTI technical assistance.

### **5.0 The Rational use of Grants and subsidies.**

Many discussions concerning the retention of departments and personnel have focussed on possible grants from donors, especially the European Development Fund. It is a fact that without EDF grants, the NWCA year-to-date loss would be 139 million FCFA. If the possibility of EDF grants (or others), still exists, these funds should be used to meet NWCA liabilities (especially debts to coffee farmers) rather than funding activities and personnel that NWCA cannot afford in the short-run and most probably not afford in the long-run.

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<sup>8</sup> See the report of financial consultant James MacDade

## **6.0 Personnel Selection.**

Finally, it is not enough that the Apex reduce its personnel levels. It is also imperative that it retain only those personnel capable of carrying out their assigned functions in a competitive market, and, if necessary, hire new personnel who do have the required capabilities. For this purpose the selection criterion is not simply education and experience, but, most importantly, direct evidence, in the form of evaluations by former supervisors or clients, that a candidate has the capability of performing well the job for which he or she is being considered.

## **7.0 Conclusion**

The changes at NWCA are urgent. Given the financial position of the NWCA Apex, delays in reorganizing and getting back to the business of selling coffee will only mean larger losses. If NWCA is unwilling to be proactive and take the initiative for drastic change, the increased losses can mean further debts and eventually a lack of cash. NWCA cutbacks in this scenario are a function of how long employees are willing to go without being paid and how long farmers will be willing to go without coffee payments.

## **II. REORGANIZATION OF MEMBER UNIONS**

### **1.0 The role of Unions.**

1.1 Like the NWCA Apex, the organization of the member Unions is determined by:

- a. the Union's mission and
- b. the profitability of their activities

1.2 The primary mission of the cooperative Unions is to process and transport member Societies' coffee to the point that the Apex takes on the responsibilities of transport to the port and marketing on the international market.

### **2.0 Staffing of Unions.**

The Unions, as long as they maintain their current level of activity, should reduce their professional and clerical staffs to five or fewer permanent positions depending on volume.<sup>9</sup> These positions should involve the following functions, general management, mill operation, storekeeping, accounting and finance, secretarial/clerical/administrative, and cashier. The cashier function should be combined with another, most likely the secretarial etc., since it isn't a full time function in any Union. (Combining it with any other could weaken the Union's checks and balances system.)

In low volume Unions, functions such as manager and mill operator or manager and accountant, should be combined as well. The last combination is not ideal, from a checks

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<sup>9</sup> This means that casual or daily wage laborers must also be kept to a bare minimum.

and balances point of view, but when faced with bankruptcy an organization must forego optimization in favor of survival.

The number of permanent drivers, who should double as messengers, should be determined by the number of vehicles operational year around (emphasis on year around), and the number of watchmen by security conditions.

All other personnel needs should be met through casual hire or contracts for specific jobs. Casual hire should, where possible, be on a piecework basis or, where that is not possible, with daily hiring determined by the manager himself. It is important that the manager take on this responsibility to avoid overhiring and hence idle workers and inflated costs, which have been a serious shortcoming of the Unions. Use of the piecework mode should be maximized. Another way of reducing Union personnel costs will be by reducing casual and piecework rates.

An alternative to casual hire is contracting with someone to perform a specific job, such as receiving, weighing, checking the quality of and accepting the coffee, or evacuating it, or even operating the mill or store. Under this system, no one is employed by the Union. The contractors hire the people they consider necessary to do the job. Contracting for large scale operations can reduce costs and improve quality, if rigorous procedures are applied for getting the best price and supplier and to specifying the work to be performed. Contracts are less useful for small scale operations, such as those of a Union, which can be directly supervised, but there may be occasions on which they are appropriate.

### **3.0 Cost and Quality Controls.**

Most of these means of reducing personnel costs and improving performance are being used by one Union or another and all should be considered in order to get Union costs down to levels that will make immediate survival possible and, in the long run, maximize benefits to the farmer. These points relate to process rather than structure, i.e. how people are hired rather than how their jobs are described, but they serve the same purpose of increasing the efficiency and quality of Union operations.

Indeed appropriate hiring procedures generally will have more effect on the quality of performance than such static devices as job descriptions. Piecework, for example, relates cost directly to productivity and controls productivity without the need for as much direct supervision. A contract for a specified job can do the same though that is a somewhat trickier proposition.

Such devices as piecework and contracts give the person performing the work a direct incentive to perform well, while salaried employees often require constant supervision and rewards and punishments to assure that they are doing the job in accordance with its description.

### **III. PRIMARY SOCIETIES.**

#### **1.0 Role of Societies.**

The primary mission of the Societies is to get the coffee from the farmer to the mill (at the Union or other processing facility). This service should be provided on a strictly businesslike basis. There would appear to be economies of scale in a service that collects beans at intermediate assembly points from which they can be transported to or picked up by the processor rather than for each farmer to take his beans to the assembly point individually.

Collection could be at intermediate assembly points reachable by handcart or directly at the farmstead. It would appear likely that it would be less costly for the parchment to be carted from the assembly point, or farmstead, to the mill in a truck rented (or on rare occasions owned) by the co-op rather than each farmer worrying about getting his coffee to the mill individually.

This service could be provided by the Union, but it is likely, to work more reliably and efficiently at the primary Society level. The Union would have too much ground to cover, mistakes would be made and excessive burdens would be placed on Union management.

#### **2.0 Society Service Charges.**

Stating that a service is to be provided on a businesslike basis means that the Society manager should behave as an entrepreneur, whose business is to move coffee from assembly point to mill. It is a service for which he should charge the farmer competitive rates. However, since the manager is an employee of the Society, the rates he charges the farmer should be the result of not arms length bargaining, but of examination of Society costs by the farmer, and of member imposed cost restraints including negotiation of the manager's level of compensation.

Manager compensation, however, should not be a fixed salary, but a fee on each bag of coffee (or unit of other commodity) moved by the Society. This would give the manager an incentive to provide the best and least costly services he can to the farmers so as to bring their business to him rather than losing it to competitors.

#### **3.0 Staffing of Societies.**

Most Societies should at least initially limit themselves to one permanent employee, the manager. If more are needed they can be hired on a casual basis, until it is demonstrated that the Society can compete and maintain a volume of year round operations that would keep more employees fully occupied.

Since farmers should be charged on a per bag basis for acceptance, storage and transport, and they would know what the charge is and how it was calculated, they will be able to spot excess hiring readily, and report this to the board and oversight committee. The

manager, moreover, will have an incentive to retain as much of the service fee for himself as he can rather than having to share it with other employees.

#### **4.0 Other Services Provided by Societies.**

Societies will probably not need to undertake any other service with respect to coffee other than acceptance, storage and transport, in which they are already engaged. There is, however, a role for diversification after the Society has mastered the management necessary to efficiently carry out their coffee business activities.

There is much talk of Societies as the base of the co-op movement, but it is incorrect to view their role as one of providing a large variety of services. Services should be assigned to the level within the co-op system that can provide them most efficiently and effectively.

Rather the Societies should serve as a focal point for education, member surveillance of the Union, and election of member representatives to the Union board. The Society, then, should be a service for the local transport and assembly of coffee combined with a framework for education and organizing efforts among the members to protect their interests.

There has been talk of centralizing the pulping and washing of beans at the Society level rather than each farmer doing it. This, however, would involve substantial capital investment. Moreover, it's doubtful, that under current conditions in the coffee market, the return on the resulting improvement in quality would cover costs.

It remains to be discussed how coffee, and other products would pass from farmer to Society, where the money would come from for paying the farmer, and how the manager's initial operational costs would be covered. However, as similar questions are involved at the Union level and the Union is an essential link in the funding process, the questions of funding and ownership has been discussed by other ISTI consultants.<sup>10</sup>

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<sup>10</sup> Please see reports of Resta and various reports on the crop revolving fund and funds for the financing of operating expenses.

## **IV. DRAFT PERSONNEL MANUAL FOR NWCA.**

### **1.0 Introduction**

This Manual consists of two parts, Part I, Function Descriptions and Selection Criteria, and Part II, Personnel Evaluation, Promotion, Discipline and Termination.

Part I describes the various functions to be carried out by the permanently employed professional and clerical personnel of the NWCA and the criteria and procedures to be employed in selection of those personnel.

Part II provides a performance evaluation form to be filled out annually for every permanent member of the NWCA professional and clerical staff by the staff member's immediate supervisor, explains how performance is to be evaluated and the form filled out, sets forth promotion and pay increase criteria, and discusses disciplinary measures and termination for cause procedures.

### **2.0 Part 1 - Function Descriptions, Selection Criteria and Procedures.**

This Part describes the functions to be carried out by the permanently employed professional and clerical personnel of NWCA and the criteria and procedures for their selection.

The function descriptions provided herein serve the purpose of position descriptions but are slightly different in their scope and purpose. Instead of describing particular positions, they describe sets of related functions that a particular category of employee would carry out.

These are not quite position descriptions in that one employee may and often will carry out more than one set of functions, depending on the amount of work that a particular set of functions entails. For example, in a small Union the manager might also have direct responsibility for mill operation, or the clerk typist might also be the cashier. Which sets of functions a given individual will carry out will depend on his or her capabilities and workload.

Conversely more than one employee may carry out a given function. In that case, one will have supervisory responsibility. The responsibilities of a supervisor are listed below as a separate function. The same description of supervisory functions is applicable to all types of supervisors.

Finally, some individuals serving as assistants may be assigned only some of the responsibilities listed in the function descriptions. Thus, assistant bookkeeper or accountant may be responsible, depending on his or her skills and workload, for ledger entries, but not for financial analysis.

This Part also describes the criteria and procedures for selection of permanent professional and clerical personnel. This material is commonly covered under the label "Qualifications Statement," but the guidance provided here covers both less and more than the conventional qualifications statement.

## 2.1. Selection Criteria.

Rather than consisting of a list of qualifications, the selection criterion is very simply that the prospective employee must have demonstrated the ability to carry out the functions described in the function descriptions set out below in an effective and efficient manner, or at least have demonstrated a high potential for carrying out those functions for which he or she has not previously held responsibility. The procedures to be followed so as to determine whether a given candidate has the required ability or potential, which are a critical element of the selection process, are described below.

The differences between this and the conventional qualifications statement are significant. The conventional qualifications statement sets forth the type of experience, education and training required of a person who is to fill a particular position. However, these qualifications do little to assure that a candidate is likely in fact to carry out the functions of a particular position in an effective and efficient manner.

Conversely, although particular levels of education and particular kinds of training may prepare an individual for a particular job, other individuals may develop a higher level of capability through experience, particularly in the management area. The actual result of setting education and training prerequisites for positions is often to limit the pool of candidates to mediocre ones who fulfill the education and training requirements, and exclude superior candidates who acquired their abilities through experience in work requiring the same skills as the position to be filled, rather than through education and training.

Where the pool of qualified candidates is large, as in many industrialized countries, education and training criteria pose no problem. Such criteria may also be important because of the highly technical nature of the work to be performed. Where the pool is small, however, as in most developing countries, particularly outside the capital, and a relatively modest level of technical knowledge is required, as in the case of many NWCA positions, limiting eligibility to those with relatively extensive education or training can result in selection of inferior candidates.

Available candidates with the required education and training may not have demonstrated much competence or potential competence. In such cases it is desirable to broaden the pool by including less extensively educated or trained candidates who have, however, demonstrated through performance their competence or potential competence in the functions to be carried out.

The competence demonstrated by the candidate, moreover, need not be in the same type of business as the job for which he or she is being considered. Thus, someone who was a private businessman or worked for private business may well make a better Union manager than candidates who have spent their entire careers in cooperatives, especially in that the NWCA cooperatives have, up till now, been run more as government agencies than as businesses.

The knowledge of cooperatives possessed by those with cooperative experience can be acquired by outsiders. Understanding of business, and cooperatives are or should be busi

nesses, is less easily acquired. Even more important, only certain individuals have the abilities necessary to become effective managers. Individuals who have worked for a number of years without demonstrating such abilities are unlikely to develop them.

Similarly, education and training in accounting is in itself less important than demonstrated competence and, above all, diligence in keeping books. Someone who has completed only a general secondary education or less, and received only informal, on-the-job training, may do a better job of bookkeeping than someone with secondary education in accounting or a university degree, for reliability is more important than level or type of education. The knowledge necessary for keeping cooperatives' books is easily acquired. Where, however, the manager depends on the accountant for budgetary or financial analysis, broader education or experience will be required. Similar analyses might be made for other functions.

## **2.2. Selection Procedures.**

There are two critical elements in selection of personnel. The first is identification of the functions the individual will have to be able to perform, which indicate what skills and characteristics he or she must have. The second is the procedures by which it can be determined whether a candidate has the requisite characteristics or has or is likely to be able to acquire the requisite skills.

In order to determine whether a candidate has the required skills and characteristics, or the potential to acquire them, those involved in selection (board members or officials of the organization for whom the employee will work or to whom he or she will supply services) must interview the candidate and talk to those for or with whom he or she has worked.

In the case of candidates with no previous work experience the person or persons making the selection should talk to the candidates' teachers. However there should be few such personnel on the permanent payroll of the NWCA, particularly at the Union or Society level. Such small organizations cannot meet their needs with inexperienced personnel as their experienced personnel will be too busy carrying out their primary functions to train and supervise inexperienced personnel and cover for them where they are not up to the job.

In talking to previous employers, clients and or colleagues of the candidate, the interviewer should query the informant about the candidate's skills or promise in each of the functional areas listed in the pertinent function description, proceeding through the list systematically, item by item. The interviewer should also ask the informant for examples of the candidate's ability to perform in the required areas, so as to be able to form a judgment as to the reliability of the informants evaluation, or, if it is a question of learning potential, what reasons the informant has for believing the candidate has the required potential.

Managerial candidates who have most of the required skills and have shown aptitude in acquiring them, may be presumed capable of acquiring other skills they may lack.

In interviews with candidates the interviewer needs also to proceed through the function list systematically, asking the candidate how he or she would perform a particular function, and pressing for specificity.

Where, as may often be the case, those selecting personnel do not have the knowledge necessary to ask critical questions of informants or candidates, or to assess the quality of their answers, outside help should be sought. Such help may well be required in choosing Union managers, since the necessary areas of knowledge may not be represented on the board.

Such help should not, in the long run, be required in filling positions below the managerial level, since one of the most important requirements of managers is that they should understand the purpose of the functions carried out in the organization and how the important ones are carried out. They should thus be capable of assessing the qualifications of any candidate. However, some managers, particularly in the early stages of NWCA reorganization, may not understand certain functions sufficiently to assess candidates.

### **2.3. Functions of the Union Manager**

The objective of Union management is to maximize farmer profits made possible by the activities of the Union, in a way, however, that does not impair the financial viability of the Union.

In order to maximize farmer profits the manager will be responsible for assuring that the Union provides, in a timely manner, processing, and, in some cases, inputs, in quantities responsive to farmer need and of the highest quality and at the lowest cost of which it is capable.

Thus, it is the responsibility of the manager to assure that other employees of the Union are doing their jobs as they should be done, in an efficient and effective manner, that they are doing everything possible to:

produce coffee of the highest quality of which the mill is capable;

hold both the direct and indirect costs of receipt, storage, processing and outshipment to the minimum; and

assure the financial viability of the Union.

To achieve these objectives the manager will be responsible for:

1. monitoring the quality of the processed product frequently and on a regular basis to determine whether it is attaining the desired quality;
2. finding out why quality is lower than it should be, if that is the case, and taking prompt and effective corrective action, including introduction of improved methods and training and instructions to or discipline or discharge of personnel;

3. promptly obtaining effective outside help if diagnosis of the problem or identification of its solution is beyond his capabilities;
4. informing himself in the technology of processing so as to be able, with the help of the staff, to identify, diagnose the causes of and devise solutions to problems that do not require a high degree of specialization for their identification or solution;
5. assuring that employees of the mill arrive on time and put in a full day's work;
6. taking steps to maximize employee productivity (that is to assure that employees produce as much as possible in the time and with the equipment available);
7. assuring that mill expenses are held to a minimum, particularly those expenses arising from the number of employees and levels of compensation, but also, though not limited to, those arising from inappropriate facilities and equipment (that is, equipment which is insufficient, or excessive, or not of the right sort), inadequate maintenance of equipment and facilities, and excessively costly equipment, supplies or services;
8. hiring personnel, including daily determination of who will be employed on a casual basis;
9. providing guidance and instruction to supervisors in carrying out their supervisory duties;
10. developing or assuring that the Union financial officer, if there is one, develops a realistic annual budget, in which likely revenues are equal to planned expenses (balanced budget);
11. assuring that expenses do not exceed the budgeted amounts in any category, or adjusting the budget to accommodate increases in some categories by lowering the budgeted amount in others;
12. assuring that Union accounts and inventories are in proper form, up to date, accurate and complete;
13. assuring the adequacy of equipment and facilities maintenance;
14. assuring that appropriate standards are established for quality of produce delivered to the mill, that the quality is up to those standards, and that payment is reduced appropriately where it is not;
15. assuring that produce is stored upon receipt and after processing, in such a manner as to minimize losses;
16. assuring that beans are processed quickly so as to reduce such deterioration as may occur and so that it can be sold promptly so as to pay off creditors and reduce interest costs;

17. assuring that funds are set aside, or obtain credit, for expansion of mill capacity in such a way as to respond to increasing farmer demand, for replacement of equipment (amortization), taking increasing costs (inflation) into consideration, and for purchase of equipment that will lead to remunerative improvements in product quality;
18. obtaining credit, if necessary, to pay farmers for produce upon delivery to the Union; and
19. providing the financial analyses necessary to obtain credit for all necessary purposes, or assure that such analyses are properly performed by another in the organization or by an outside advisor of demonstrated competence and that the end product satisfies lender standards.

#### **2.4. Functions of the Mill Operator.**

The mill operator is responsible for bean processing and maintenance and repair of the processing machinery. In this connection will be responsible for:

1. assuring that incoming coffee are processed promptly;
2. maximizing the productivity of the processing (that is, the amount produced each day) and the quality of the processed beans, insofar as that is affected by the processing;
3. assuring that the machinery is properly maintained and repaired, obtaining competent help when a necessary repair is beyond his capabilities and assuring that those helping do the job well;
4. assuring the maintenance of a supply of frequently used spare parts sufficient to assure that processing time is not lost at a critical moment due to lack of spares;
5. assuring maintenance of the necessary power supply;

#### **2.5. Functions of the Storekeeper.**

The storekeeper will be responsible for:

1. assuring that incoming produce and other items are of the quality and quantity represented by the person delivering it, including correct weight;
2. assuring the availability of labor for unloading incoming items where necessary;
3. assuring that incoming produce is marked as to origin and date of delivery;

4. maintaining the cleanliness and dryness of the areas in which the items are stored, assuring that they are free of pests that will eat or damage the produce and that they are secure from pilferage;
5. organizing storage in such a way that items can readily be found;
6. keeping clear accurate and up-to-date records of the amount of items received, by whom delivered, date of delivery, weight where appropriate, and condition or quality, and of the quantity, weight, condition or quality date of transfer and recipient of items issued from the storage area;
7. issuing receipts and, as appropriate, payment vouchers (for payments to be made by the cashier) for items received;
8. maintaining supply of bags and other supplies, tools, equipment and spare parts required by the mill or other parts of the Union or that may be kept on hand for sale to farmers and assuring that these supplies are kept in a manner that will minimize the risks of loss, damage or deterioration;
9. maintaining inventories of supplies including bags, tools and equipment procuring new ones within the amounts provided for in the annual budget in such a manner as to assure that adequate stocks are always available;
10. assuring the timely delivery of supplies tools and equipment.

## **2.6 Functions of the Financial Officer.**

The Financial Officer will be responsible for:

1. keeping the accounts of the Union in a ledger recording all receipts and disbursements promptly upon their occurrence and broken down into categories useful for management and financial analysis purposes as set forth in the accounting and financial information manuals of the Unions including, but not limited to, for example, cost per kilogram of product sold, direct and indirect costs, capital investment, and personnel, materials and other operational costs by type;
2. entering financial records on a computer where a computer is available;
3. obtaining from the cashier and storekeeper on a daily basis records of cash receipts and disbursements and inventory acquisitions and issuances;
4. keeping records on the value of all Union assets, including inventories, at acquisition value and adjusted for depreciation, sales and change in market value;
5. preparing annual budgets for the Union as a whole and helping other section chiefs prepare budgets for their functions;

6. identifying, initiating and responding to needs for new categories and combinations of information and reports that will be helpful for Union management; and
7. producing balance sheets and financial statements and analyses for loan application and other purposes as required by the Manager.

## **2.7. Functions of the Cashier**

The cashier will be responsible for:

1. making and receiving all payments on behalf of the Union whether by cash or by check;
2. assuring that the amount paid or received is correct;
3. obtaining or issuing appropriate receipts for payments made or received;
4. keeping clear, accurate and complete records of all sums disbursed or received including date of payment or receipt and purpose, and sharing those records with the bookkeeper on a daily basis; and
5. securing Union cash and other instruments of payment.

## **2.8. Functions of a Supervisor.**

A supervisor, whatever his or her specialized function, will be responsible for:

1. defining the duties of such permanent or casual employees as may work for him or her in a precise and understandable manner;
2. assuring that his or her subordinates work diligently and carry out their functions promptly and in the manner required, so as to maximize productivity and the quality of production and minimize costs;
3. advising the manager as to the level of permanent and casual labor required in such a manner as to minimize costs while assuring the diligent execution of the required jobs;
4. providing subordinates with guidance and, if necessary, on-the-job training that will enable them to do their jobs properly;
5. making note of the performance, strengths and weaknesses of subordinates, including specific examples, and periodically evaluating them for purposes of granting or withholding pay increases, assigning higher responsibility or discharge;

6. proposing or, where appropriate, taking disciplinary action in the event of inadequate or improper performance on the part of subordinates; and
7. selecting persons to be hired to assist in carrying out the functions of the organizational unit to which the supervisor belongs.

### **3.0 PART II - Performance Evaluation, Pay increases, Promotion, Counselling, Discipline and Discharge.**

#### **3.1. Performance Evaluation.**

Performance evaluations will be prepared twice a year for all permanent employees, by their supervisors, the Manager being the supervisor of all section chiefs. The Manager will be rated by the President of the Board of Directors with the concurrence of the other members of the Board. Members who disagree with the President may prepare their own evaluations.

These evaluations will serve as a basis for determining whether the employee merits a pay increase, promotion to higher responsibilities, discipline or discharge, and to form a basis for counselling, discipline or discharge.

The Performance Evaluation consists of two parts, an evaluation of the overall performance and general attributes desired of all employees (such as productivity and reliability) and an evaluation of the employee's performance of the various functions for which he or she is responsible. The rating form follows the descriptive portion of this Part.

#### **3.2. Pay Increases and Promotions**

Pay increases and promotions to higher responsibility will be based on performance evaluations. To merit a pay increase, an employee's performance must be rated average or better. To merit promotion it should be rated a good deal better than average. This and section D. need to be checked with a labor lawyer.]

#### **3.3. Counselling**

All employees should receive counselling at evaluation time as to how they can improve their performance and prepare themselves for higher responsibilities, but those whose performance is lower than average should receive particularly detailed counselling and be advised what they need to do to raise their rating.

#### **3.4. Discipline and Discharge**

Employees whose performance is substantially lower than average (1 or 2 on the rating scale provided in the evaluation form) will receive a written notice that their performance is unsatisfactory, with particulars as to the way in which it is unsatisfactory supported by examples from their work, and accompanied by a written warning that if they do not improve by the next rating period, they may be subject to discharge.

<b>PERFORMANCE EVALUATION</b>	
Employee's name:	
Position:	
Annual Salary:	
Length of Service:	
Evaluation Period:	
Date of Evaluation:	
<b>PART I</b>	
<b>OVERALL PERFORMANCE</b>	
Circle a number representing the quality of the employee's performance. 1 represents the lowest level of performance, unsatisfactory, 2 signifies substantial improvement needed, 3 is less than average, 4 is average, 5 is above average, 6 is distinctly superior and 7, represents the highest level of excellence.	
	1 2 3 4 5 6 7
<b>GENERAL ATTRIBUTES</b>	
Productivity (Amount of work produced.)	1 2 3 4 5 6 7
Quality of Work	1 2 3 4 5 6 7
Reliability (Extent to which can be relied upon to carry out instructions responsively and well.)	1 2 3 4 5 6 7
Responsiveness (Willingness to take on special tasks.)	1 2 3 4 5 6 7
Initiative (Extent to which employee sees and proposes ways of improving operations and sees the need for action and initiates it rather than waiting for instructions.)	1 2 3 4 5 6 7
Ingenuity and Resourcefulness (Extent to which employee shows imagination and energy in solving problems and devising new and better ways of doing things.)	1 2 3 4 5 6 7
Problem Solving Ability (Ability of employee to diagnose the causes of problems and propose effective solutions.)	1 2 3 4 5 6 7
Organizes Work Well	1 2 3 4 5 6 7
Helpfulness (to fellow workers)	1 2 3 4 5 6 7

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Relates Well to Others	1 2 3 4 5 6 7
Leadership Abilities	1 2 3 4 5 6 7
<b>PART II</b>	
<p>Attach a copy of the standard function descriptions from the Personnel Manual describing the employee's functions, circle the numbers on the left below of those functions for which he or she is responsible, and write in a brief, one to three word, description of the function. Then rate the employee on the function by circling the appropriate number on the right. If the employee is not responsible for any of the specific functions described under any number, draw a line through those portions of the description on the attachment.</p>	
1.	1 2 3 4 5 6 7
2.	1 2 3 4 5 6 7
3.	1 2 3 4 5 6 7
4.	1 2 3 4 5 6 7
5.	1 2 3 4 5 6 7
6.	1 2 3 4 5 6 7
7.	1 2 3 4 5 6 7
8.	1 2 3 4 5 6 7
9.	1 2 3 4 5 6 7
10.	1 2 3 4 5 6 7
11.	1 2 3 4 5 6 7
12.	1 2 3 4 5 6 7
13.	1 2 3 4 5 6 7
14.	1 2 3 4 5 6 7
15.	1 2 3 4 5 6 7
16.	1 2 3 4 5 6 7
17.	1 2 3 4 5 6 7
18.	1 2 3 4 5 6 7
19.	1 2 3 4 5 6 7
20.	1 2 3 4 5 6 7

**ANNEX I  
SCOPE OF WORK  
STAFFING ANALYST/PERSONNEL SPECIALIST**

## **BACKGROUND:**

In February 1992, a reorganization plan for the NWCA Apex was developed. The purpose of the plan was to reduce operating costs and to have a staffing configuration that more closely relates to the goals and objectives of the NWCA Apex. The reorganization plan requires refinement and written position descriptions as well as qualifications statements. Reorganization plans also need to be developed for the 11 cooperative Unions.

## **SCOPE OF WORK:**

The consultant will:

1. Assist to finalize the NWCA Apex organizational chart.
2. Assist NWCA to establish position descriptions for each post and qualifications statements.
3. Assist Unions in the development of a reorganizations plan. Help them to develop position descriptions and qualifications statements.
4. Help NWCA (Apex and Unions) to address the question of the transfer of Union managers.
5. Analyze and develop a strategy for the simultaneous reorganization of the Apex, the Unions and the Societies in order to make the best use of the employees to be retained.
6. Establish objective criteria for the selection of employees.
7. Establish personnel evaluation criteria and procedures.
8. As time allows conduct workshop in areas of most need. Possibilities include employee selection, supervisory skills, delegation of responsibilities.

## **PERIOD OF SERVICE:**

The consultant is expected to complete the scope of work in 5 weeks.

## **REPORTING:**

The consultant will report directly to the Chief of Party and write a concise report on each item of the scope of work as accomplished.

**QUALIFICATIONS:** An advanced degree in human resources development and at least 10 years experience in similar subjects in developing countries.

**ANNEX II**

**ISTI LONG-TERM TECHNICAL ASSISTANCE TEAM'S**

**PROPOSAL FOR NWCA APEX REORGANIZATION**

## **2.0 PROPOSED ORGANIZATIONAL CHART AND POSITION DESCRIPTIONS FOR THE NWCA APEX (Drafted 26-5-92)**

### **2.1. Mission of NWCA Apex.**

The new organizational structure of the Apex organization of NWCA is based on the Apex's mission to cover Apex costs while providing a competitively priced service to Unions. The Apex aims to do the following:

Provide marketing services, including export marketing, roasted coffee marketing and the selling of agricultural inputs.

Provide plant maintenance and transport services

Provide auditing and management consulting services.

### **2.2. Rational for Reorganization into Profit Centres.**

The structure consists of a administrative/overhead unit of **eleven (11)** employees and profit centers that will be expected to cover the costs of their operations including a portion of the overhead costs. Making the different departments into profit centers will enable management to pinpoint those activities that are profitable and those that are not. It will also enable Unions to identify services that they wish to purchase from the Apex and know the exact price of those services.

There are many benefits of dividing NWCA Apex into profit centers. It enables Unions and Societies to compare the services offered by each profit center to services all ready available to them by non-NWCA companies. There is no one company which can offer all the services the Apex can offer as a whole, so competition is not practically possible. When presented as profit centers, each center can compete with services already in the market. This should ensure that each Union and Society within NWCA will be able to choose the most competitive price for the service it wishes to use.

### **2.3 Financial Operation of Each Apex Department.**

Operationally, each department would have to establish a balanced budget by November 1, 1992. First, each department must define its goals and objectives. Each department must project the type of services that the Unions require (this will later be adjusted according to the reaction of the clients: the Unions). Each department must realistically estimate the amounts of services and prices to be charged to the Unions for these services, based on the amounts and types of resources required to provide the services. The key is that a department should not be allowed to begin operations without a balanced budget.

As the technical assistance team has previously suggested, local currency should be used to establish a commercially based loan fund to finance (not subsidize) operating expenses.

Given the debt situation of NWCA the financing would allow NWCA profit centers to begin operations. Financing would be based on balanced budgets and cashflow projections. Continued financing would be based on a balanced budget that has been respected by the center (i.e., the profit center has broken even or made profits).

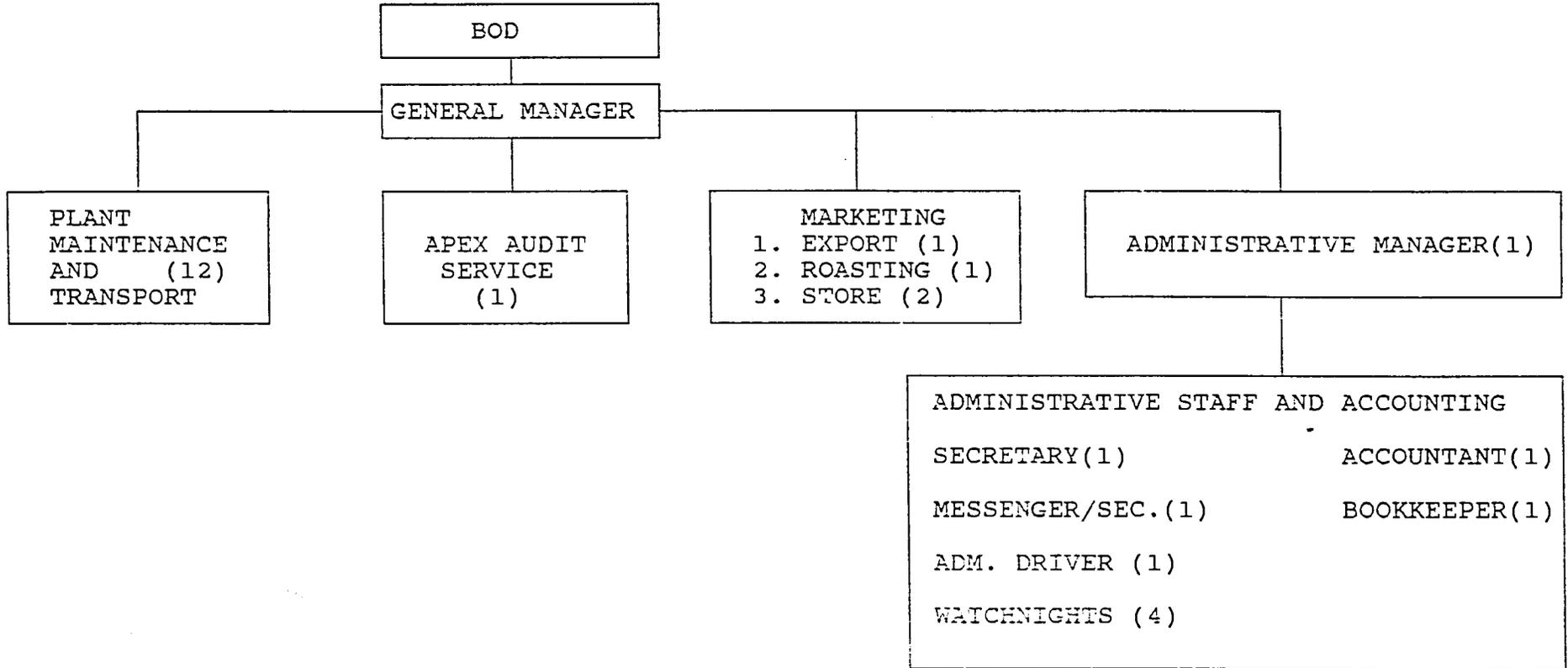
If a profit center fails to cover its costs after a predetermined period, further restructuring should be done (cut costs further, increase service fees, etc). Financing will not be provided if restructuring does not occur. If after a further set period (or the discretion of the BOD: the Board must decide how long losses can be incurred) the profit center can still not cover its costs (including overhead), the department should be liquidated.

The organizational chart suggested and number of employees is consistent with the Board of Director's discussion on the subject as well as discussions with USAID. The profit center concept combined with operating financing will assure that NWCA only undertakes to provide Apex services that Unions are willing to purchase.

#### **2.4 Location of Departments.**

The departments of the Apex should all be located in a central location to ensure maximum efficiency. NWCA has sufficient buildings and stores to regroup all of the proposed Apex activities in one central location.

# ORGANIZATIONAL STRUCTURE NWCA APEX



### **3.0 ADMINISTRATIVE DEPARTMENT.**

- 3.1. **Mission:** The mission of the administrative department is to provide services that are required by all of the profit center departments.
- 3.2. **Specific Services:** The department is the administrative and management core of the Apex. The Department is composed of 11 employees and provides services that are required by all of the profit center departments. By having one Department to serve all of the profit center departments, costs are kept to a minimum. The Department will provide all secretarial and accounting services and overall coordination through the Apex Administration Manager and General Manager. It is this Department that will provide the information on the profitability of other departments and the management decisions to close departments based on the failure of a department to cover costs. Since the administrative department is basically a shared service to departments, each department will pay a portion of the Administrative department's costs.
- 3.3. **Unit Structure:** The Administrative Department will require four offices, (one for the General Manager, one for the Administrative Manager, one for the secretary and messenger and one for the accounting section) that are centrally located so that all departments may have easy access. The rental cost/overhead of the office space should be in line with enterprises with similar activities as not to overburden the profit centers with excessively high overhead fees. One administrative vehicle will be assigned to the Administrative Department and will be charged in the overhead fees paid by each department.
- 3.4. **Employees of the Administrative Department are:**
  1. General Manager
  2. Administrative Manager
  3. Administrative Staff to include:
    - Secretary
    - Messenger/Secretary
    - Administrative Driver
    - Watchnights (4)
  4. Accounting Section to include:
    - Accountant
    - Bookkeeper

Cleaning Services to be done on a contract basis.

## **4.0 ENGINEERING AND TRANSPORT DEPARTMENT**

### **4.1. Mission of Engineering and Transport Department.**

To ensure Unions and Society are offered the most competitive services possible to meet their engineering and transport needs. The Engineering Department will operate with a minimum core of salaried employees. Short term contractors and casual tradesmen will be used to complete larger projects. It is assumed that in ensuring that Unions and Societies receive the best and most competitive Engineering services this department will be given most contracts to provide Unions and Societies with:-

- a. Engineering services
- b. Engineering advice and Engineering Technical consultancy.
- c. Transport maintenance and advice.

### **4.2. Specific services provided by the Engineering and Transport Department to all NWCA C.B.U's will be.**

- a. Service, overhaul and maintain stationary machinery.
- b. Re-align and remove existing machinery as agreed necessary.
- c. Supply and install spare parts to all stationary machinery.
- d. Provide technical advice and a consultancy service for all Engineering performed (Including all civil construction).
- e. Provide training and education for use and repair of all stationary machinery.
- f. Provide pre and post season inspection reports on machinery as agreed necessary by each C.B.U.
- g. Provide a break down repair service for all stationary machinery.
- h. Provide heavy transport at competitive rate to any department or C.B.U. of NWCA. As a secondary service, provide transport to other business at rates which ensure a profit to the department.
- i. Provide service facilities for any NWCA vehicle at competitive rates.

### 4.3. Engineering and Transport Department Description

- a. The Engineering Department should occupy two offices. One Office for the Manager/Chief Engineering and a secondary office with basic facilities for the core staff to perform their required administration duties. These two offices should be situated very close to the Engineering store where all spare parts are kept. These offices should be in close proximity to the Engineering workshop and vehicle service workshop so the manager can control operations at all times. Ideally the Engineering Department should occupy one small self-contained office/spareparts store/workshop unit. Work shop facilities should be kept to a minimum as most Engineering will be done at each C.B.U.. Any specialized Engineering will be contracted out (i.e. machining, grinding, engine rebuilds). The rental cost/overhead cost of premises occupied by the Engineering Department should be in line with businesses with which they are competing to ensure that the department is not burdened with an uncompetitive overhead.

To perform its set mission the Engineering Department will require two dedicated Engineering personnel vehicles suitable to performing their mission. These vehicles will be the responsibility of the department to maintain, run and replace from revenues of the operation of the department. The existing trucks will be the responsibility of the Engineering Department to run, maintain and replace with revenues, ideally, directly from the income from these vehicles. These vehicles should not be run at a loss or subsidized by any department. The purpose of these vehicles is to ensure NWCA has a competitive option over local private transport firms. This will ensure all NWCA C.B.U's can attain the most competitive price for their heavy transport needs.

### 4.4. Staffing Needs:

To provide the staffing requirements to allow the Engineering Department to fulfill its mission it is believed that the following Core staff will be required.

- 1/ Manager/Chief Engineer.
- 2/ Senior Mechanic
- 3/ General Mechanic
- 4/ Industrial Electrician
- 5/ A Driver for each dedicated personnel vehicle.(2)
- 6/ A Driver and Motto mate for each operational Truck.(6)

## **5.0 MARKETING DEPARTMENT**

### **5.1. Mission of the Marketing Department:**

- a. To ensure Unions and Societies are offered the most competitive services possible to meet their Coffee marketing needs.
- b. To Roast and sell roasted NWCA coffee as a commercial enterprise.
- c. To ensure farmers are provided with the most competitive services and prices provide a commercially to provide agricultural supplies and equipment to farmers of NWCA.

### **5.2. Specific Services provided by the Marketing Department.**

1. With respect to Coffee marketing.
  - i. Obtain crop estimates for use in determining the marketing strategy and for forward selling.
  - ii. Discuss with Unions and Societies the optional methods by which their coffee can marketed.
  - iii. Negotiate all Internal Marketing Agreements which involve the Apex Organization and relate to marketing of coffee.
  - iv. Prepare annual Marketing plan and present plan to G.M. and N.W.C.A. Board of Directors.
  - v. Sell coffee at the best price and make arrangements for the most rapid return of funds to the owners of the coffee.
  - vi. Coordinate Classification, Processing and Grading standards and schedules to conform to agreed Marketing Plan and buyer requirements.
  - vii. Monitor Marketing plan vs actual performance. Report regularly to Apex, Unions and Society management on the performance.
  - viii. Provide a wide variety of coffee marketing information to Apex, Union and Society Management, to enable them to keep abreast of the coffee market situation.
2. With respect to Roasting and sales of NWCA Roasted coffee.

- i. Roast and sell roasted NWCA coffee.
  - ii. To run the Roasting section as a commercially viable operation.
3. With respect to supply of farm supplies and equipment.
- i. To investigate the agricultural supply and equipment requirement needs of farmers of NWCA.
  - ii. To meet the agricultural and farm supply needs of the farmers of NWCA.
  - iii. To provide a mechanism to allow farmers to pay for the Agricultural products and services supplied by the marketing Department.

### **5.3. Marketing Department Description.**

The Marketing Department requires two offices and adjoining tasting/roasting rooms along with a larger store for Agricultural supplies to carry out its mission. The offices should be in close proximity to the Offices of the Apex Administrative staff and the Apex Accounting Staff. The Marketing Department will have its own specific running costs to cover along with its component of Apex Overhead costs. The marketing office should be a modern office with direct telephone and Fax line. The coffee sample store and roasting room should be equipped for stock keeping of a large number of coffee samples, in a very orderly fashion. The tasting equipment should be sufficient to allow quality control and comparison of coffee and for demonstration purposes to small groups of interested officials. The rental cost/overhead cost of the premises occupied should be in line with the cost structure of the Department. The aim should be to provide adequate facilities without burdening the profit center department with and uncompetitive overhead.

To perform its mission the Marketing department will require a dedicated personnel vehicle capable to travelling to all Unions. This vehicle will be the responsibility of the Department to maintain, run and replace from revenues of the department.

### **5.4. Staffing Needs**

All of the Administration and Accounting needs of the Marketing Department will be met by the Apex Administrative Department. The department will have a dedicated vehicle,. From this assessment it is believed that the following Marketing personnel will be required to fulfill the Mission of the Marketing Department.

- a. Manager.
- b. Roaster/Assistant manager
- c. Storekeeper.
- d. Assistant Storekeeper.

## **6.0 APEX AUDIT SERVICE.**

- 6.1. Mission:** To ensure Unions and Societies are offered the most competitive services possible to meet their auditing and management consulting needs. The audit department will operate with a minimum core of salaried employees. Short-term contractors will be used to complete larger projects. Since the primary asset of an accounting and auditing firm is its reputation, it is expected that the Apex audit service will be certified or have an affiliation with an established and recognized Cameroonian accounting/auditing firm. The audit service will provide:

Auditing Services  
Accounting and Bookkeeping technical assistance  
Management Consulting Services.

- 6.2. Specific Services** include the verification and reconciliation of registers, journals, bank accounts, the preparation of official external audits, and assistance to Unions and Societies in addressing audit recommendations.
- 6.3. Description:** The Apex Audit Service will require a minimum of one office and one computer and one service vehicle whose costs will be covered fully by operations. Additional support staff will be hire on a contract basis as the volume of work dictates.
- 6.4. Staffing Needs:** The Apex Audit service will consist of one manager initially, until the level of work for the Department is determined.

## **7.0 POSITION DESCRIPTIONS: (key staff only)**

### **7.1. GENERAL MANAGER**

#### **QUALIFICATIONS:**

University Graduate: economics, commercial degree or business administration. 5-10 years prior general management experience in an industrial/commercial enterprise with full profit and loss responsibilities. Able to lead management effort consisting of financial, commercial and administrative activities.

## RESPONSIBILITIES:

Act as the Chief Operating Officer, report to the Board of Directors on the day-to-day as well as the overall and long-term activities of the organization.

Develop short and long-term operating goals and objectives.

Work with the NWCA management team, develop and execute business plans. Be responsible for achieving planned results.

Ensure that the funds and other assets of the organization are properly managed and protected and, that all dealings by the organization with third parties take place in accordance with established Board approved procedures in the best interest of the organization.

Represent the organization in all matters regarding NWCA as a juridical entity, bank finance, property transfers, government compliance, etc.

Ensure that NWCA activities are carried out responsibly and competently by all departments and profit centers and that due attention is given to the hiring, motivation, training and evaluation of staff.

## 7.2. ADMINISTRATIVE MANAGER

### QUALIFICATIONS

The Administrative Manager will be a university graduate in economics, commercial business, or business administration. He/she will have a minimum of five years of prior general management experience in an industrial/commercial enterprise with full profit and loss responsibilities. The Administrative Manager must demonstrate ability to lead management consisting of financial, commercial, credit, service, personnel and administrative activities.

### RESPONSIBILITIES

The Administrative Manager will report directly to the General Manager of NWCA Apex. He/She will supervise the Chief Accountant and manage the secretary, messenger, administrative driver and the night watch directly. In addition, he will be the General Manager's chief of staff with regard to all personnel issues from the central office and from the various profit centers. The Administrative Manager will be able to act on behalf of the manager in his absence.

### **7.3. ADMINISTRATIVE STAFF**

#### **3.3.1 APEX SECRETARY**

At least 10 years experience as an executive secretary. Computer and typing skills required. Filing and organizational skills must be superior. Secondary School education. Bookkeeping skills preferred.

#### **RESPONSIBILITIES:**

The Apex secretary has important responsibilities concerning the general administration of NWCA. The secretary performs duties related to all departments of NWCA, especially for marketing, accounting and the general administration sections.

Concerning the marketing section:

1. Prepare all export documentation
2. Keep a complete file on each lot of coffee exported.
3. Maintain a filing system for the various documents related to the exportation of coffee.

Concerning General Administration:

1. Typing of general correspondence for all departments
2. Filing of documents.
3. Preparation of requisitions for office supplies. Management of office supplies.
4. In collaboration with the designated staff, prepare logistics for meetings.
5. Responsible for fax, telephone, telex. Maintain journals for incoming and outgoing correspondence.
6. Supervise the office messenger/sec. and make office assignments as necessary.

Concerning the accounting section:

1. Maintain the petty cash fund. Prepare weekly justifications and documentation.
2. Keep blank checks.
3. Prepare checks and check justification forms.
4. Prepare Bank deposits.

5. Assist with payroll as necessary.
6. Carry out other tasks as requested by the Administrative Manager.

#### 7.4.1 ACCOUNTANT.

**QUALIFICATIONS:** Certified or chartered accountant with 5-10 years experience in the private sector. At least three years experience in a supervisory capacity. Results oriented. Practical computer experience preferably with accounting software packages.

**RESPONSIBILITIES:**

The accountant will report to the administrative manager. The accountant will not only be responsible for understanding OCAM and GAAP accounting principles and practices but will need to manage a general ledger software accounting program. He/she will also supervise an assistant accountant/bookkeeper.

More specifically he/she will

1. Authorize petty cash disbursements.
2. Verify and approve the daily report of cash on hand (bank)
3. Keep the coffee exports journal.
4. Do bank reconciliations.
5. Verify and approve bank deposits.
6. Prepare and send bills to all accounts receivable at the end of each month. Follow up on the same. Prepare a report at the end of each month.
7. Assist various profit centers to establish the price of services. Establish a system to track each department individually and determine on a monthly basis departmental profits (losses). Prepare reports to the AM and GM on the same.
8. Calculate and record depreciation
9. Review and approve payroll.
10. Keep the general journal and general ledger
11. Assign and supervise the work to be done by the bookkeeper and secretary (for

the accounting function).

12. Prepare monthly financial statements.
13. Prepare analyses and reports concerning the state of affairs of the Apex and per request of the AM and GM.
14. Upon request of the BOD supply information on the operations of the Apex.

#### **7.4.2. ASSISTANT ACCOUNTANT/BOOKKEEPER**

**QUALIFICATIONS:** Will have a technical school certificate in accounting and have accounting and/or bookkeeping experience with a commercial business. He/she will have practical computer training preferably on-the-job experience using accounting packages.

**RESPONSIBILITIES:**

The assistant accountant/bookkeeper will be responsible for posting transactions to the general ledger accounting program, making daily backups, responsible for meeting deadlines in generating periodic reports and management reports. Responsible for carrying out any duties as assigned by the accountant.

#### **7.5. MARKETING MANAGER.**

**QUALIFICATIONS AND EXPERIENCE:** Degree or Diploma in Business Studies, Marketing or equivalent. Proven record in of successful business management preferably in the marketing of Coffee. Bilingual French/English with minimum 5 years experience in an industrial/commercial enterprise.

**RESPONSIBILITIES:**

- a. To be responsible for the financial management of the Marketing department profit center.
- b. To manage day-to-day affairs of the marketing department.
- c. Report directly to the General Manager, NWCA.
- d. To fulfill the Mission of the Marketing department as detailed in the specific services statement of the Marketing department.

More Specifically:

With respect to Coffee marketing.

- i. Obtain crop estimates for use in determining the marketing strategy and for forward selling.
- ii. Discuss with Unions and Societies the optional methods by which their coffee can marketed.
- iii. Negotiate all Internal Marketing Agreements which involve the Apex Organization and relate to marketing of coffee.
- iv. Prepare annual Marketing plan and present plan to G.M. and Apex Board of Directors.
- v. Sell coffee at the best price and make arrangements for the most rapid return of funds to the owners of the coffee.
- vi. Coordinate classification, Processing and Grading standards and schedules to conform to agreed Marketing Plan and buyer requirements.
- vii. Monitor Marketing plan vs actual performance. Report regularly to Apex, Unions and Society management on the performance.
- viii. Provide a wide variety of coffee marketing information to Apex, Union and Society Management, to enable them to keep abreast of the coffee market situation.

With respect to Roasting and sales of NWCA Roasted coffee.

- ix. Roast and sell roasted NWCA coffee.
- x. To run the Roasting section as a commercially viable operation.

With respect to supply of farm supplies and equipment.

- xi. To investigate the agricultural supply and equipment requirement needs of farmers of NWCA.
- xii. To meet the agricultural and farm supply needs of the farmers of NWCA.
- xiii. To provide a mechanism to allow farmers to pay for the Agricultural product and services supplied by the marketing Department.

## **7.6. MANAGER/CHIEF ENGINEER.**

**QUALIFICATIONS AND EXPERIENCE:** A diploma or degree in Mechanical Engineering or equivalent. A proven record of managing diverse Engineering operations in an Agro-Industrial Environment. Wide Engineering experience and Technical ability. A sound knowledge of the financial requirements to run a profit center, Engineering department.

### **RESPONSIBILITIES:**

- i. Day to day operation and management of the NWCA Apex Engineering and Transport Department. Reporting to the General Manager NWCA.
- ii. Responsibility for the profitability and financial Management of the Apex Engineering Department.
- iii. Responsibility for supervision and performance of staff of Engineering Department Vehicles.
- iv. Responsibility for operation, productivity, and maintenance of Engineering Department.
- v. Responsibility for spareparts control and supply by Engineering Department.
- vi. General:- The Manager/Chief Engineering is responsible for the successful fulfillment of the Mission of the Apex Engineering Department.

## **7.7. SENIOR MECHANIC**

**QUALIFICATIONS AND EXPERIENCE:** A trade certificate in Fitting And Turning or equivalent. A wide range of experience in Engineering installation and construction. Successful management of numerous tradesmen on numerous job sites in an industrial environment. The ability to communicate verbally and in writing to staff above him and below. Possess practical skills to perform most trade skills at a level at or above most other trades people he will be supervising.

### **RESPONSIBILITIES:**

- i. Report directly to Manager/Chief Engineer.
- ii. Carry out the Engineering duties as directed by Chief Engineer.
- iii. Where necessary supervise personnel employed the Engineering Department.
- iv. Fulfill the Mission of the Engineering Department. Restructuring of NWCA Apex Marketing Department.

**7.8. MANAGER/CHIEF OF APEX AUDIT SERVICE.**

**QUALIFICATIONS:** Certified accountant with at least ten years experience in private sector auditing and accounting. Practical computer experience. Track record of success with credible record to assist the credibility of Audit Service.

**RESPONSIBILITIES:**

Must organize and manage the business unit as a profit center. Will contact and bill clients either on an accounting basis or fully commercial basis. Will provide services on a profitable basis as outlined in the mission and service description above.

Will manage contract employees who will perform the majority of the fieldwork necessary.

Will manage the relationship with a recognized auditing and accounting firm which will provide the certified opinion needed by clients.