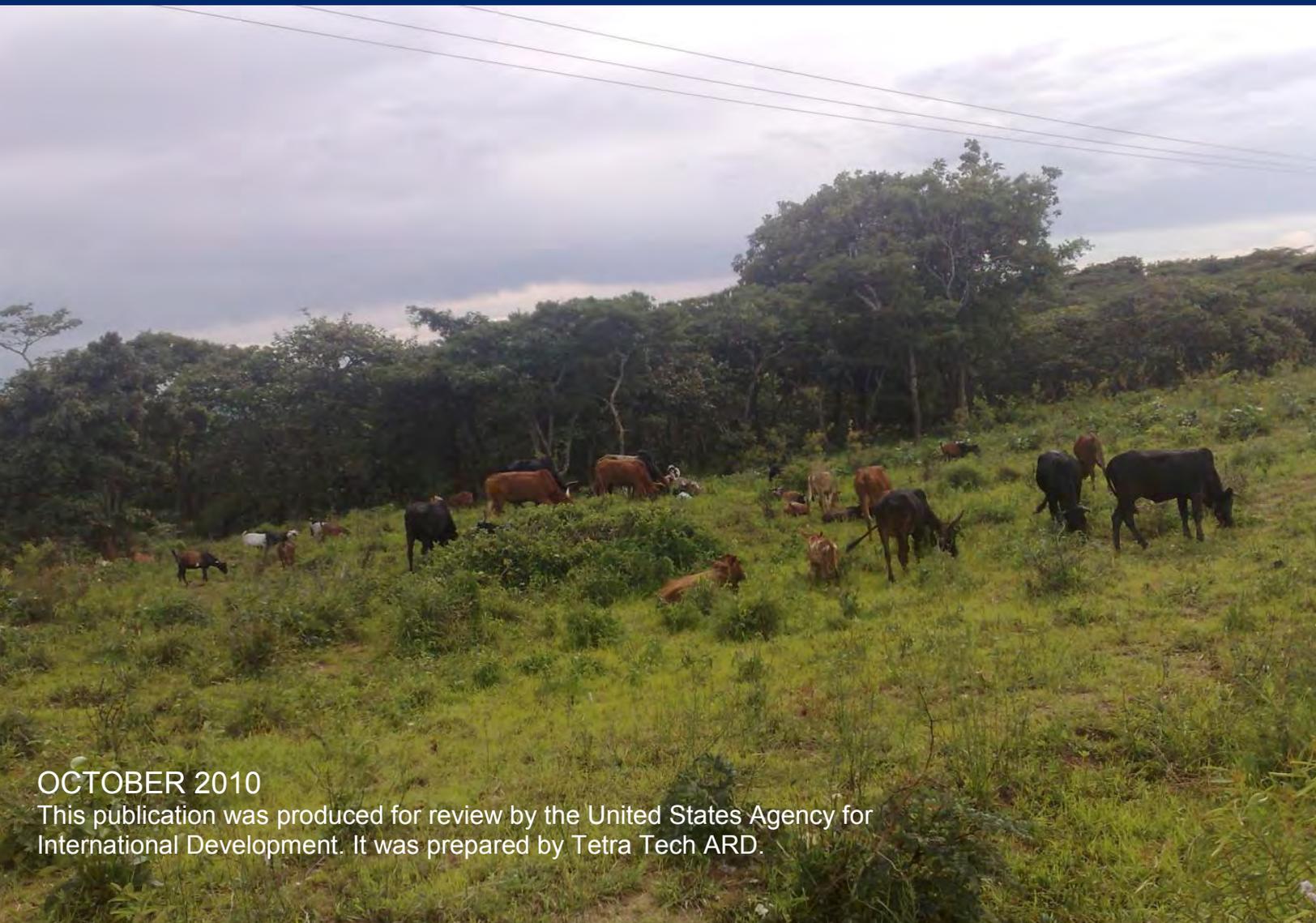




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# TECHNICAL ASSISTANCE SERVICES IN SUPPORT OF THE MINISTRY OF AGRICULTURE (TASMOA) PROGRAM COORDINATION UNIT (PCU) OPERATIONS MANUAL



OCTOBER 2010

This publication was produced for review by the United States Agency for International Development. It was prepared by Tetra Tech ARD.

**LIBERIA: TECHNICAL  
ASSISTANCE SERVICES  
IN SUPPORT OF THE  
MINISTRY OF  
AGRICULTURE (TASMOA)  
PROGRAM COORDINATION UNIT (PCU)  
OPERATIONS MANUAL**

**OCTOBER 2010**

**DISCLAIMER**

The author's views expressed in this publication do not necessarily reflect the views of the United States Agency for International Development or the United States Government.

# FOREWORD AND ACKNOWLEDGEMENT

The Program Coordination Unit (PCU) is a new responsibility of the Ministry of Agriculture (MOA) and is a new major component of the on-going reform and institutional strengthening of the ministry. A major challenge that the ministry is faced with serious urgency right now is the implementation of the Agriculture Sector Rehabilitation Project (ASRP). It is for this reason that resource material such as this PCU Operations Manual is being developed to serve the requirements for organizing, managing and implementing the day-to-day operations of the PCU.

As a new function of the ministry, the PCU will need to make things happen in the most appropriate, relevant, effective and efficient manner and sustain it to the point of outputs and expected outcomes expected to be delivered by the ASRP. Moving forward requires consistency and responsiveness to MOA operational needs. The PCU Operations Manual will serve this purpose.

The manual should be considered as evolving, and certain modifications will no doubt be undertaken during the various stages of project implementation; consequently, regular updating will become a key task of the PCU Coordinator.

Training on how to use and implement this manual is crucial to the start-up activities of the PCU.

The development of this manual would have not been possible without the valuable ideas, comments and suggestions of the MOA Senior Management Staff and other technical personnel. We extend our sincerest gratitude for their expert contributions.

ARD-USAID Team

# MESSAGE

The Program Coordination Unit Operations Manual is a major achievement of the ARD-USAID Team who provide the Ministry of Agriculture with the capacities for institutional reform and strengthening. The PCU is a concrete realization of the team's efforts. From this time onwards, the Ministry of Agriculture shall build its capabilities on implementation management from this Operations Manual.

The creation of the PCU has already facilitated the acquisition by the Ministry of Agriculture of at least three (3) agricultural projects, something which the Ministry has never been able to do in the past. Of these projects, the Agriculture Sector Rehabilitation Project (ASRP), valued at about US\$ 24 Million grant funding assistance from the African Development Bank (AfDB) and the International Fund for Agricultural Development (IFAD), is not only the largest MOA project, but also the most comprehensive because it basically covers the entire integrated agricultural program that will benefit the farmers and the poor sector of Liberia. This Operations Manual will provide meaningful insights and solutions to the huge tasks ahead.

The time to perform is now. The „how to perform' procedures have been laid down in this manual. The work therefore should commence with the PCU administering the whole program.

It is my heartfelt gratitude to the ARD-USAID Technical Assistance Support to the Ministry of Agriculture (TASMOA) for wholeheartedly building and installing the needed architectural reform and institutional improvement program, the fruits of which we shall now begin to harvest.

I suggest therefore that appropriate training should be conducted for the concerned personnel on the use of this manual. I also suggest that the PCU Coordinator and the Ministry of Agriculture senior management, technical, and support personnel learn to use this manual and thereby bring to fruition our commonly shared goal of revitalizing not only the Ministry of Agriculture, but the entire agriculture sector.

**DR. FLORENCE A. CHENOWETH**

Minister of Agriculture

# TABLE OF CONTENTS

FOREWORD AND ACKNOWLEDGEMENT .....	ii
MESSAGE III	
TABLE OF CONTENTS .....	iv
LIST OF FIGURES .....	v
LIST OF TABLES .....	v
LIST OF ACRONYMS .....	vi
EXECUTIVE SUMMARY .....	viii
<b>1.0 INTRODUCTION: THE PROGRAM COORDINATION UNIT OPERATIONS MANUAL.....</b>	<b>1</b>
1.1. PURPOSE OF THE PCU OPERATIONS MANUAL .....	1
1.2 WHY THE NEED FOR THE PCU OPERATIONS MANUAL .....	1
1.3 MANUAL USERS .....	2
1.4 HOW TO USE THE MANUAL .....	2
1.5 CONTINUOUS UPDATING OF THE MANUAL .....	2
<b>2.0 PURPOSE, ESTABLISHMENT AND FUNCTIONS OF THE PROGRAM COORDINATION UNIT .....</b>	<b>3</b>
2.1 PURPOSE.....	3
2.2 ESTABLISHMENT AND DOMAIN.....	4
2.3 KEY FUNCTIONS.....	4
2.4 LEADERSHIP STRUCTURE .....	7
2.5 RESULTS .....	7
<b>3.0 PCU ORGANIZATION, MANAGEMENT AND PERSONNEL.....</b>	<b>9</b>
3.1 ORGANIZATIONAL STRUCTURE.....	9
3.2 FUNCTIONS AND RESPONSIBILITIES .....	10
3.3 PCU STAFFING .....	14
3.4 SALARY AND COMPENSATION BENEFITS .....	16
3.5 RECRUITMENT AND QUALIFICATION STANDARDS .....	16
<b>4.0 INTERNAL CONTROL AND FINANCIAL MANAGEMENT .....</b>	<b>18</b>
4.1 INTERNAL CONTROL .....	18
4.2 PLANNING AND BUDGETING.....	22
<b>5.0 AUDITING.....</b>	<b>25</b>
5.1 ANNUAL INDEPENDENT FINANCIAL AUDIT .....	25
5.2 ANNUAL INDEPENDENT TECHNICAL AUDIT.....	25
5.3 REPORTS AND SCHEDULE OF REPORTING .....	26
5.4 ANNUAL FINANCIAL STATEMENTS .....	27
<b>6.0 PROCUREMENT GUIDELINES.....</b>	<b>28</b>
6.1 PROCUREMENT OF CONSULTANT SERVICES .....	28
6.2 PROCUREMENT OF GOODS .....	29
6.3 SMALL WORKS PROCUREMENT .....	31
<b>7.0 ADMINISTRATION.....</b>	<b>33</b>

7.1	OVERVIEW .....	33
7.2	FIXED ASSET ACQUISITION, UTILIZATION AND MAINTENANCE .....	33
7.3	FIXED ASSET UTILIZATION .....	35
7.4	FIXED ASSET MAINTENANCE .....	35
<b>8.0</b>	<b>OPERATIONAL PROCEDURES .....</b>	<b>36</b>
8.1	INTRODUCTION .....	36
8.2	CASH IN BANK .....	36
8.3	BANK .....	38
<b>9.0</b>	<b>SUPPLIES AND PROPERTY .....</b>	<b>42</b>
9.1	CUSTODY .....	42
9.2	RECONCILIATION .....	42
9.3	PROPERTY AND EQUIPMENT .....	43
<b>ANNEX A:</b>	<b>PCU POSITIONS TOR .....</b>	<b>44</b>
	TECHNICAL POSITIONS FOR THE PCU .....	44
	PCU Program Coordinator .....	44
	Financial Management Specialist .....	47
	Procurement Specialist .....	49
	Monitoring and Evaluation Specialist .....	51
	Irrigation/Rural Infrastructure Engineering Specialist .....	54
	NATIONAL TECHNICAL POSITIONS .....	56
	Gender and Community Development Specialist .....	56
	Agronomist .....	58
	SELECTION CRITERIA .....	60

## LIST OF FIGURES

Figure No	Title	Page
1	Performance Framework of the MOA PCU	5
2	Performance Outputs of the PCU	6
3	MOA – PCU Organizational Structure	9

## LIST OF TABLES

Table No	Title	Page
1	PCU Staffing	15
2	Reporting Requirements	26

# LIST OF ACRONYMS

ADF	African Development Fund
ACC	Agricultural Coordinating Committee
AfDB	African Development Bank
ASRP	Agriculture Sector Rehabilitation Project
AWPB	Annual Work Plan and Budgeting
CPCU	County Program Coordination Unit
CSA	Civil Service Agency
DAF	Department of Administration and Finance
DPCU	District Program Coordination Unit
DFID	Development Fund for International Development
DM	Deputy Minister
FMS	Financial Management Specialist
GC	Governance Committee
GOL	Government of Liberia
HRM	Human Resource Management
IDA	International Development Agency
IFAD	International Fund for Agricultural Development
IFI	International Financial Institutions
ILO	International Labour Organization
JICA	Japan International Cooperation Agency
LISGIS	Liberian Institute for Statistical and Geo-Information Services
LPC	Local Project Coordinator
LRDC	Liberia Reconstruction and Development Committee
M&E	Monitoring and Evaluation
MOA	Ministry of Agriculture
MOF	Ministry of Finance
MOPEA	Ministry of Planning and Economic Affairs

MOPW	Ministry of Public Works
NCB	National Competitive Bidding
NGO	Non- Government Organization
NOL	No Objection Letter
NS	National Shopping
OM	Office of the Minister
OPEO	Office of the Principal Executive Officer
PEO	Principal Executive Officer
PCU	Program Coordination Unit
PIMP	Project Implementation Management Plan
PIP	Public Investment Program
PMT	Project Management Team
PMTO	Project Management Team Officer
PRS	Poverty Reduction Strategy
SOE	Statement of Expenditures
TA	Technical Assistance
TASMOA	Technical Assistance Support to the Ministry of Agriculture
TAT	Technical Advisory Team
TOR	Terms of Reference
USAID	United States Agency for International Development
UNDP	United Nation Development Program
WB	World Bank

# EXECUTIVE SUMMARY

The Program Coordination Unit (PCU) Operations Manual is a major breakthrough in the history of the Ministry of Agriculture and its use will pave the way for orienting the MOA personnel in project administration, internal control and financial management, including budgeting, procurement and supply management and other important aspects of the PCU operations.

This PCU is being organized at a time when the MOA is enhancing its functions and responsibilities to better serve the poor sector of Liberia. The PCU consists of top level management in order to ensure effectiveness and efficiency in its operations. The Office of the Minister exercises overall administrative supervision and control. This Committee will provide top-level policy guidance, advice and direction in order to harmonize the PCU technical and operational responsibilities and concerns with international and national policies and the investment programming of projects in the agriculture sector.

The PCU Coordinator is the key person within the PCU who is expected to exercise strong leadership, refined decision-making and professional administrative management and control over day-to-day PCU operations. A key function of the PCU will be to coordinate MOA management with all major stakeholders so as to ensure participative and integrative project planning, development and coordination of efforts including those of international financing institutions and donors involved.

The PCU is backstopped by a team of technical advisers, the Technical Advisory Team (TAT) which will provide advice and technical support services to the MOA project implementing teams at the project management level. These expert advisers are being posted by the International Financial Institutions (IFI) and Donors to ensure that the needed specialized skills are made available in an accessible way to the project management teams and the county PCUs.

This Operations Manual will serve as both an orientation and a resource for PCU and MOA personnel so as to making the PCU operational. It should be noted that the PCU is tasked, to design and develop the PCU systems and procedures in order to keep itself attuned to the changing needs of all IFI, Donors and other implementing partners as a practical guide for optimum transparency and accountability in PCU operations and management.

# 1.0 INTRODUCTION: THE PROGRAM COORDINATION UNIT OPERATIONS MANUAL

## 1.1. PURPOSE OF THE PCU OPERATIONS MANUAL

1.1.1 MOA reform and restructuring is based on practical solutions for dealing with reform processes and avoiding previous systemic failures. Given that reform processes require a clear conception of the results to be achieved, a solution management scheme must be designed both to encourage effective participation and also to build commitment. The entry point in this particular reform is the upcoming AfDB/IFAD Project.

1.1.2 The African Development Bank (AfDB) and the International Fund for Agricultural Development (IFAD) have approved a technical assistance (TA) grant for the Agriculture Sector Rehabilitation Project (ASRP) valued at US \$24 million, including the GOL in-kind contributions. Preparations are currently in progress to implement this ASRP. It will be the first time ever for the MOA to be allowed to implement and manage such a large project and also be allowed to hire qualified personnel. It is thus to be expected that MOA capacity building activities will build dynamism and ownership for future sustainability.

1.1.3 The appropriate ASRP resources will be employed to build capacity in an iterative fashion, using the “learning by doing” approach. This PCU Operations Manual will serve to guide the PCU to both reform and to decentralize the MOA so as to provide trained service providers for Liberia’s farmers and thus to the nation in general.

1.1.4 This PCU Operations Manual is to be seen as a tool for the MOA to first manage implementation of the ASRP and thereafter to manage and implement all further TA and other donor assistance.

## 1.2 WHY THE NEED FOR THE PCU OPERATIONS MANUAL

1.2.1 The ASRP is the largest project that the MOA has ever had the opportunity to implement in post-war Liberia. Ministry leadership must show both the donors and the Liberian people that Liberia has a MOA that works for them. This PCU Operations Manual will facilitate these goals by paving the way for effective, efficient and resource-based project implementation and project management. This PCU Manual will help provide guidance towards Liberian prosperity via constant improvements in MOA service performance.

## 1.3 MANUAL USERS

1.3.1 This Operations Manual is intended for use by the IRC team and MOA management and personnel tasked to carry out implementation of the ongoing ASRP and all other such projects that the Ministry will acquire and implement in the future.

1.3.2 This PCU Manual is intended to be used alongside the **Civil Service Reform Strategy** (2008-2011) document of June 2008, which is readily available from the Civil Service Agency (CSA).

## 1.4 HOW TO USE THE MANUAL

1.4.1 This particular version of the PCU Operations Manual is a final draft and can be used as such. This manual should be used with other procedural manuals for project administration such as those used by AfDB, IFAD, WB, USAID, EC and other development institutions.

1.4.2 This PCU Manual can also be used in relation with GOL MOF financial and accounting management operations manuals, procurement guides, internal control guidelines as well as the Civil Service Agency's personnel manual and other such rules and regulations.

## 1.5 CONTINUOUS UPDATING OF THE MANUAL

1.5.1 As this PCU Operations Manual is a final draft electronic version, it is meant to be flexible enough to be further developed according to future ongoing MOA management input and needs. It can and should be adapted to future changing conditions, policies, rules and procedures. This PCU Manual can be updated so as to continuously adapt to developments within the MOA and in the GOL and among donors and other MOA supporters and partners.

1.5.2 The responsibility for continuously updating of this Manual will ultimately rest on the PCU staff and advisors as well as all interested MOA management and staff.

# 2.0 PURPOSE, ESTABLISHMENT AND FUNCTIONS OF THE PROGRAM COORDINATION UNIT

## 2.1 PURPOSE

2.1.1 MOA is a lead organization in the drive to attain Liberia's growth and economic stability. To achieve this objective the MOA must receive sufficient development project assistance funds. The ministry needs to be able to carry out large agricultural and fisheries development projects that can improve production, storage marketing and exports, as well as plant and fisheries infrastructure support to sustain the country's economic growth and food security, which are expected to be achieved within the medium-to-long-term. Establishing a MOA Program Coordination Unit (PCU) is necessary to manage the project implementation management processes.

2.1.2 The PCU is a major component of the ongoing MOA reform and restructuring. As an avenue for institutional strengthening of the ministry, the PCU intends to create a sustainable capacity within the MOA so as to be able to facilitate the development of project administration and procurement skills through actual experiential "learning by doing" involvement which in turn will improve individual skills to provide momentum for efficient and effective project development, implementation, monitoring/evaluation, as well as resource generation and utilization.

2.1.3 The TOR for the PCU may form part of a draft reform program that may be proposed for Presidential or Cabinet consideration on public sector reform and decentralization process that may need to be implemented by other ministries and agencies based on the criteria approved by the Governance Commission (GC).

2.1.4 The PCU is a transitional vehicle to build the capacity in the MOA to continue and sustain improved project administration and sustainable decentralization. It will enable the MOA to be responsible for its internal resource management reform process, with facilitation provided by the GC, the Ministry of Finance (MOF), the Civil Service Agency (CSA) as well as the donors through oversight, guidance and monitoring to ensure that project management and financial management reforms are implemented consistently.

2.1.5 The goal of the PCU is to coordinate projects and project management to effectively and efficiently support and sustain the Government of Liberia's (GOL) development strategy. The main aim for establishing the PCU is to ensure the efficient functioning of the institutional formal structural framework set up for aid coordination (harmonization and alignment process) and Official Development Assistance (ODA) management and coordination within the MOA. The PCU will be the umbrella for all activities related to harmonization, alignment and improvement of aid effectiveness.

2.1.6 The objectives of the PCU are:

- To oversee implementation of all MOA projects and project administration-related activities including the required harmonization and alignment processes. The PCU will be responsible for leading a MOA-donor development of a plan of action for the implementation of any commitments made;
- To support the MOA in its leadership role to implement the Poverty Reduction Strategy and other aid coordination development programs;
- To organize and lead consultations and consultative group meetings;
- To draw up international aid cooperation frameworks and aid coordination strategy;
- To establish a development aid data base system providing and sharing information on MOA aid flows on a regular and timely basis;
- To supervise, coordinate and monitor all agriculture sector projects that will be based in the various counties or districts of Liberia;
- To help manage, report on, and procure equipment and services for projects;
- To help build capacity of the Department of Administration and Finance (DAF) and other Departments of the MOA;
- To introduce to selected competent MOA personnel the required skills and training to manage computerized accounting systems and procurement processes; and
- To develop and strengthen MOA staff capacity in the area of project administration and implementation management, including monitoring and evaluation and reporting.

2.1.7 The PCU TOR provides a guide concerning the essential elements needed for project ownership, while also allowing an appropriate degree of flexibility for the ministry.

## **2.2 ESTABLISHMENT AND DOMAIN**

2.2.1 High-level leadership is responsible for the PCU. This will establish capacity and address any weak ownership and implementation of projects within the ministry. The Minister may designate a high ranking official to exercise general supervision of the PCU on her behalf.

2.2.2 The PCU is established in the Central MOA in Monrovia. It shall have a decentralized operational structure at the county level (CPCU) and district level (DPCU) where actual project implementation is to occur.

## **2.3 KEY FUNCTIONS**

2.3.1 The PCU will facilitate and oversee the implementation of projects in line with approved policies and procedures of the GOL, the Donors and any International Financing Institutions (IFI). Following the establishment of the PCU, its first major task will be to develop a Project Implementation Management Plan (PIMP) aligned to key PCU functions.

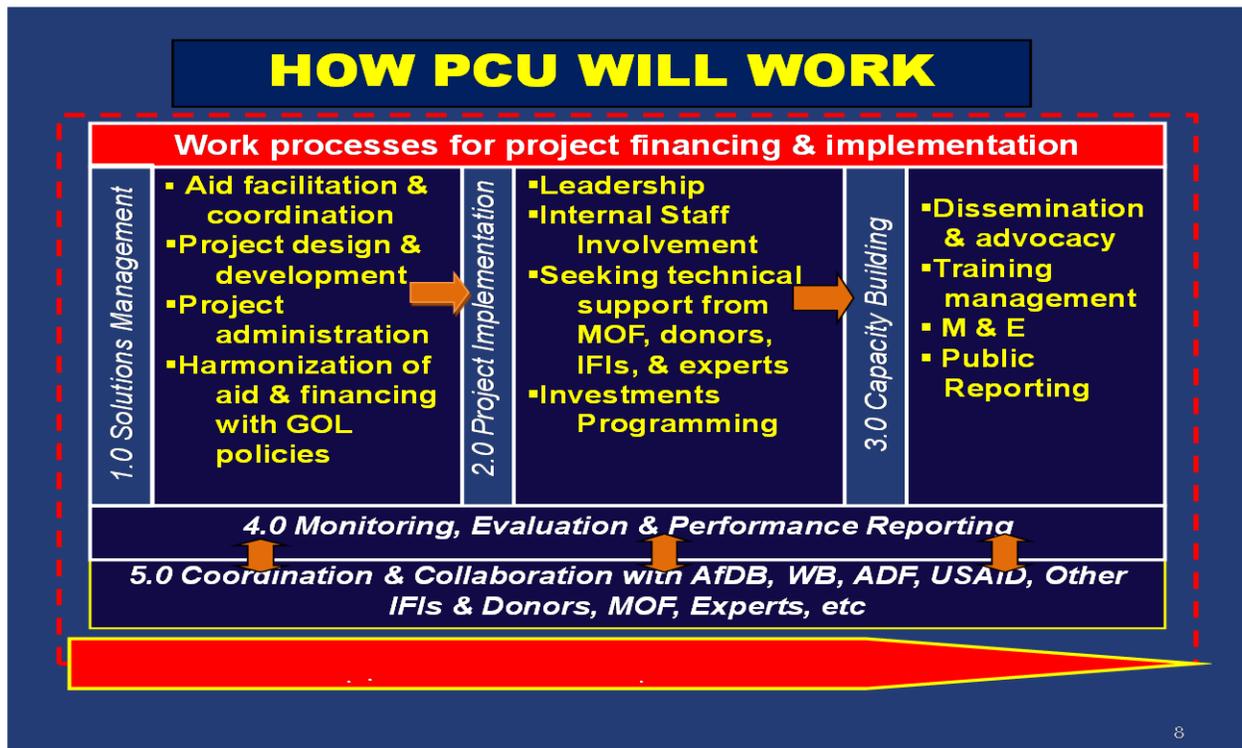
2.3.2 As the facilitator for project implementation in the MOA, PCU functions shall include:

### **2.3.2.1 Project Aid Coordination and Facilitation of Donor-MOA/Government Dialogue**

2.3.2.1.1 Overall coordination with international financing institutions such as the World Bank (WB), African Development Bank (AfDB), Danida, IFAD, USAID, JICA, EC, UNDP and all other Donors and financial institutions on all matters relating to the financial and technical assistance support of development projects;

2.3.2.1.2 Development, implementation and operationalization of an effective and efficient Coordination Management Strategy in the MOA - both at the central and local levels, and its implementing partners in project design, development, implementation, performance monitoring and evaluation and reporting;

**Figure 1: Performance Framework of the MOA PCU**



### 2.3.2.2 Project Implementation Management Oversight

2.3.2.2.1 Facilitate and coordinate the regular monitoring and evaluation (M&E) of projects implemented in the agriculture sector. It shall develop and implement a M&E System and Procedures together with a Public Reporting System for the MOA according to the requirements of the respective IFIs and Donors;

2.3.2.2.2 Provide analyses and progress updates to the MOA Minister on project implementation and take corrective measures when necessary;

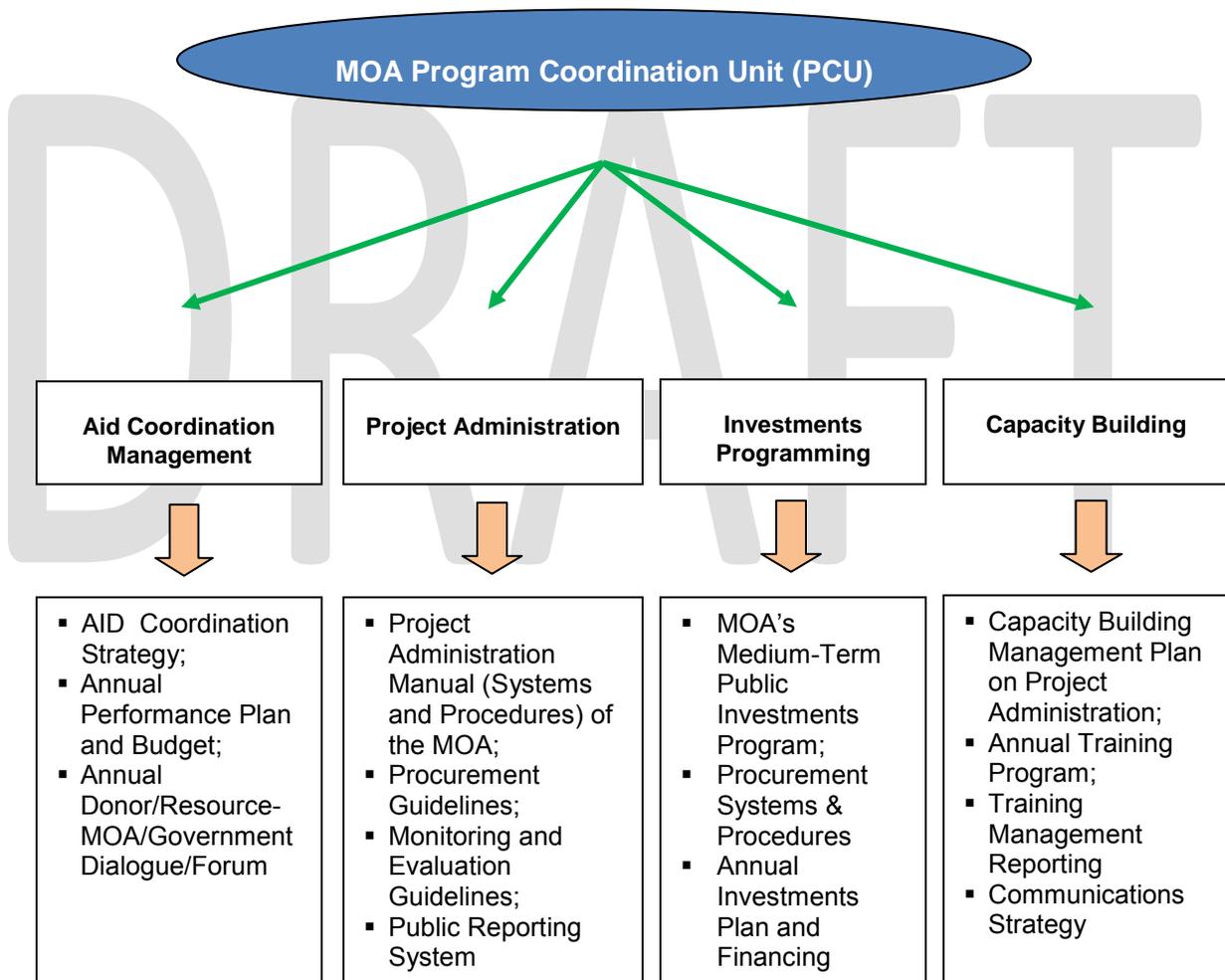
2.3.2.2.3 In coordination with the Department for Administration and Finance, the PCU shall prepare its Annual Budgetary Expenditure Program and manage the execution of its financial and operational requirements consistent with established rules and procedures on accounting, budgeting auditing and other public financial management regulations of the GOL.

### 2.3.2.3 Investments and Procurement Program Coordination

2.3.2.3.1 Through the PCU, the MOA will coordinate with its development partners, the Ministry of Finance (MOF), the Ministry of Planning and Economy Affairs (MOPEA) and other key stakeholders on agriculture sector investment projects and programs such as procurement of goods and services for various projects.

2.3.2.3.2 In cooperation with the MOA Planning and Development Department, the PCU will coordinate *Medium-Term Agricultural Sector Investment Programs*, assist in finalizing the *Annual Investment Program* and ensure the inclusion of both programs into the Annual Budget of the Ministry;

**Figure 2: Some Indicative Outputs of the MOA PCU**



### 2.3.2.4 Capacity Building on Project Administration

2.3.2.4.1 Assist in developing the capacity of MOA personnel on all aspects of project administration. The PCU will prepare a *Capacity Building Plan on Project Administration* for the MOA and facilitate MOA annual budget support and effective implementation in coordination with the Department of Administration and Finance;

2.3.2.4.2 Ensure effective, efficient and economical transfer of capacity to MOA personnel to institutionalize project administration skills, knowledge and capacities.

## **2.4 LEADERSHIP STRUCTURE**

2.4.1 High-level oversight will be provided by the MOA Minister or designee. The PCU will prepare and develop the MOA Aid Coordination Strategy in consultation with the AfDB, IFI and Donors to be consistent with all MOF requirements as well as all GOL laws and policies.

2.4.2 The MOF will guide the MOA PCU to ensure implementation and dissemination of policies, regulations, procedures, guidelines, etc. so as to ensure the consistent application of project administration and procurement policies.

2.4.3 The PCU Coordinator will report regularly to the Minister or designee. A progress report produced by the PCU and signed by the Minister shall also be submitted each quarter to the MOF, MOPEA and respective ADF / IFI / Donor. This will include progress in implementation of projects over the last quarter, highlights of any implementation issues and reporting against monitoring indicators. An annual progress report signed by the Minister will also be produced and submitted to the ACC.

2.4.4 The PCU will periodically evaluate the effectiveness of project implementation concomitant with the loan or technical assistance (TA) agreements entered into by and between the ADF / IFI / Donor and the GOL and the MOA.

2.4.5 The PCU Coordinator will be held responsible for the management of the PMT as well as the CPCU and DCPU. He must assist these responsibility centers to produce the expected results in the most effective, efficient and economical manner possible.

## **2.5 RESULTS**

2.5.1 The MOA PCU is being established for the medium-term time period, but will have a limited life-span. The following results are expected of the MOA PCU:

2.5.1.1 Improved operational efficiency and effectiveness of project administration and public procurement and public expenditure management all focused on project accountability and results;

2.5.1.2 Improved aid coordination harmonization and alignment with ADF / IFI / Donors requirements;

2.5.1.3 Developed and improved portfolio and public investment program (PIP) management with performance-based infrastructure of M&E;

2.5.1.4 Developed and improved capacity of MOA personnel in project administration duties, including project implementation performance assessment and monitoring, public reporting, communications and expenditure management;

2.5.1.5 Developed and improved capacity for Aid / Loan acquisitions, coordination, implementation and investment programming;

2.5.1.6 Developed and improved MOA personnel capacity on effectiveness and efficiency of agricultural sector project management including the development of policies, rules and regulations that complement with international best practices as enunciated by the ADF/IFI/Donors;

2.5.1.7 Systematic communication of project management results to the ADF/IFI/Donor, the MOF, the MOPEA, all ministry officials, key government counterparts and the public;

2.5.1.8 Established and functional mechanisms to ensure coordination of donors and government resources in support of MOA development programs aimed at poverty reduction, economic growth and socio-political stability; and

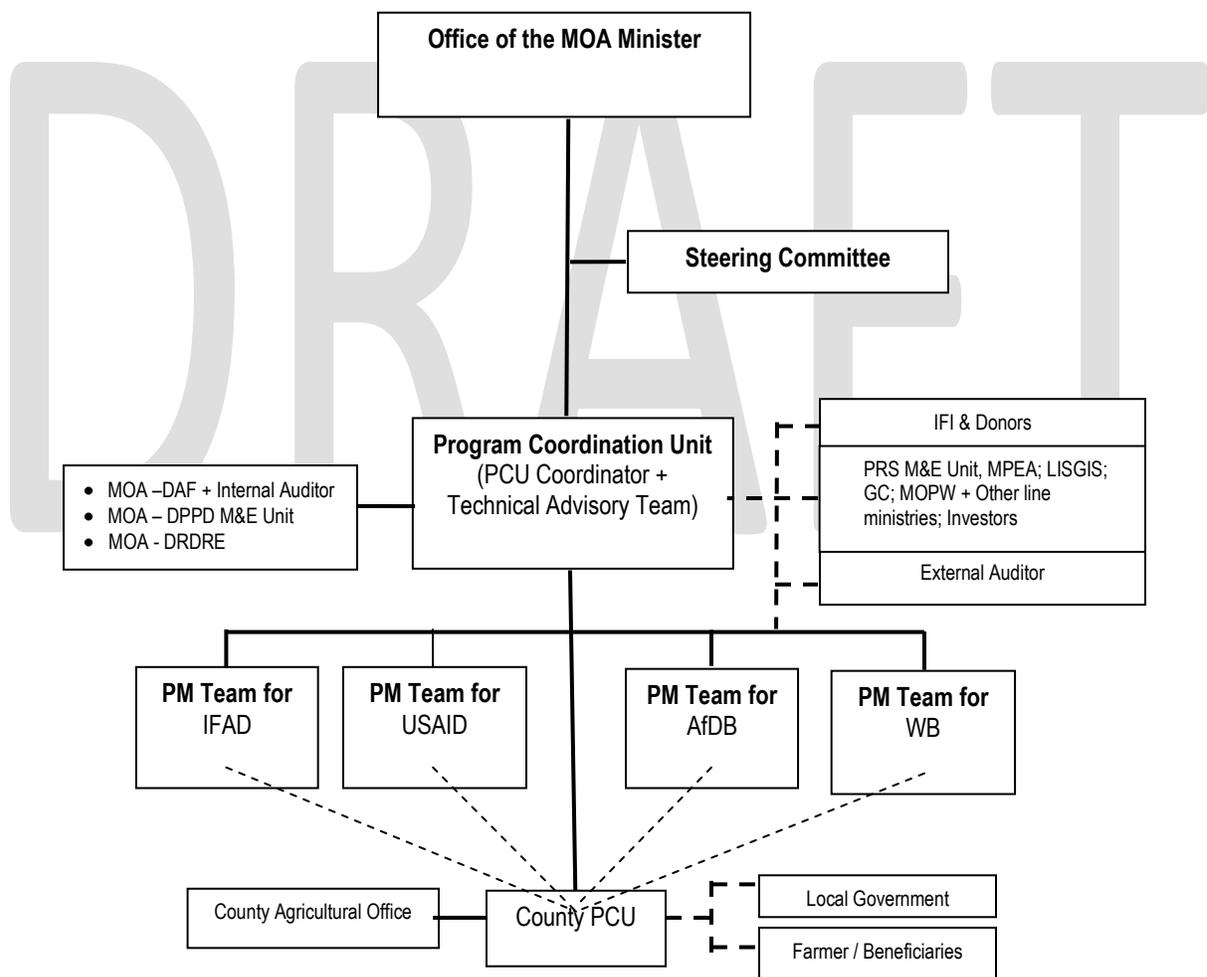
2.5.1.9 Transfer public resource management skills/knowledge from PCU consultants to the Liberian civil servants and other relevant MOA departments and units.

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# 3.0 PCU ORGANIZATION, MANAGEMENT AND PERSONNEL

## 3.1 ORGANIZATIONAL STRUCTURE

Figure 3: The MOA Program Coordination Unit



3.1.1 The organizational structure of the PCU is presented in Figure 3. The PCU shall operate under the Office of the Minister.

3.1.2 A Steering Committee to provide top-level policy advisory services shall be composed of the appropriate Deputy Ministers and Department Directors.

3.1.3 The PCU as the umbrella office shall exercise direct supervision over the PMT for all projects of each IFI / Donor implementing one or more MOA projects /programs. The PMT is to be based at the Central PCU; and at the CPCU and DPCU located at the county and district levels respectively.

3.1.4 The PCU Support Staff will be composed of directly hired, seconded or designated personnel from the DAF elsewhere, as required, and shall be responsible for providing day-to-day operational general administrative and support services.

3.1.5 The PCU will be a temporary (ad-hoc) organization and may be disbanded after an agreed period with its staff re-absorbed / integrated back into their respective previous GOL positions.

## 3.2 FUNCTIONS AND RESPONSIBILITIES

**3.2.1 Office of the Minister (OM)**–The OM shall exercise overall authority, administration and control of the MOA programs and projects.

**3.2.2 Steering Committee (SC)**–The Steering Committee shall be the avenue for top level policy directions; advice and guidance to ensure that MOA project management is consistent with GOL priorities and investments in the agriculture sector. Its responsibilities are limited to and are focused on:

3.2.2.1 Analytical discussions of/for providing alternative recommendations on top-level issues and concerns relative to agriculture and fisheries programs and projects administration that fall within the ambit of PCU mandated functions;

3.2.2.2 Ensuring that top-level decisions are harmonized with international financial institutions and donors as well as GOL agricultural assistance (loans, credits, grants) goals and objectives, and are carried out and reported by the PCU Coordinator during SC regular or special meetings.

3.2.2.3 Accepting the PCU budget.

3.2.2.4 The SC should avoid duplicating the functions and day-to-day management and operations of the PCU. Its main responsibility is to “steer” policy and **not to “row”**.

3.2.2.5 SC meetings shall be conducted in the most transparent manner possible.

**3.2.3 PCU Coordinator**–The PCU Coordinator will coordinate all MOA agricultural project implementation and be fully responsible for the day-to-day management of same. Under the general supervision of the Office of the Minister, and in liaison with and guided by the Technical Advisory Team (TAT) headed by the Financial Management Specialist, the responsibilities of the Program Coordinator will include, but not be limited to:<sup>1</sup>:

3.2.3.1 Coordinate and supervise all PCU activities in liaison with the IFI, donors and the GOL.

3.2.3.2 Organize and conduct program management meetings, as well as assisting the National Steering Committee (NSC), including providing all information required by the NSC and acting as the secretary for that committee.

3.2.3.3 Coordinate the recruitment of technical assistants and specialists to fill all PCU positions, as well as the recruitment of short-term specialists and other service providers required for implementing projects.

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<sup>1</sup> Ministry of Agriculture, Agriculture Sector Rehabilitation Project, Terms of Reference for Technical Assistance.

3.2.3.4 Appraise PCU technical staff on a regular basis on their individual job performance.

3.2.3.5 Ensure effective supervision of contracted service providers.

3.2.3.6 With the assistance and guidance of the Procurement Specialist, take full responsibility for procurement of goods & services in PCU and project implementation. Approve contracts for all transactions undertaken by all projects in accordance with IFI and donor procedures, as well as GOL procedures where applicable.

3.2.3.7 As the head of the project implementation team, coordinate and supervise the activities of all Implementing Partners, in particular NGOs and Consultant/Technical Service Providers (TSP) to ensure effective delivery of PCU program services. Collaborate with partners, including the private sector, in value chain development.

3.2.3.8 Ensure effective planning and execution of PCU and project activities as per the appraisal report and grant agreements. Prepare Annual Work Plans and Budgets (AWPB) and a Procurement Plan for approval by the National Steering Committee, and ensure submission to ADB and IFAD for approval by October of every year. Authorize the subsequent release of funds for agreed activities and ensure timely and appropriate reporting on progress and problems of program implementation, including quarterly and annual progress reports, a mid-term review report, audit reports and a project completion report in accordance with agreed reporting formats.

3.2.3.9 Coordinate and fully participate in the activities of all development bank supervision missions with all national stakeholders, including prior in-country arrangements for the proper participation of the stakeholders in the mission activities.

3.2.3.10 Undertake any other activities to ensure smooth and effective implementation of all programs.

3.2.3.11 Approve the appointment of all PCU personnel, subject to the Civil Service and donor or IFI rules and regulations, and ensure merit-based recruitment, selection, promotion and other personnel actions.

3.2.3.12 Approve all official travel, participation in local or international training and organized capacity building activities and personnel movements to project sites in the counties and districts, subject to the appropriate guidelines.

3.2.3.13 Conduct M&E and prepare and submit progress reports on project implementation, including management issues and concerns, to the Minister, donors, IFI and other relevant offices, within the period specified by the Minister and donor/IFI.

**3.2.4 Coordination Management with Stakeholders** – Coordination management is a major function of the PCU in its work structure. The main objective is to adopt effective, efficient linkages with key players and all stakeholders.

**3.2.4.1 Coordination with MOA Departments** on personnel, financial management, procurement and general support, control and technical responsibilities – The PCU shall closely coordinate and establish direct work linkages and relationships with MOA staff departments to provide administrative and technical support services in its day-to-day operations, which include:

3.2.4.1.1 Department of Administration and Finance (DAF) – 1) Merit-based recruitment, selection, appointment, placement, training, performance planning and assessment, pay and grading levels and other HRM-related tasks covered by Civil Service Rules and Regulations; and 2) Financial management tasks such as resource allocation, budgeting, accounting, bookkeeping and accounts, internal control, accountability

monitoring, evaluation and reporting, procurement and asset management, other general service tasks as well as general public expenditure management concerns in accordance with existing accounting, auditing, budgeting and management rules and regulations. DAF personnel shall serve as key support staff to PCU operations.

3.2.4.1.2 Department of Regional Development, Research and Extension (DRDRE) – Coordination with the DRDRE is important particularly during the implementation of the ADB-funded projects at the county and district levels.

3.2.4.1.3 Department of Policy Development and Planning (DPDP) – DPDP coordination facilitates collaborative monitoring and evaluation of PCU supervised projects so as to facilitate an overall perspective over MOA agricultural project investments.

**3.2.4.2 Coordination with the MOF** - Whenever necessary and in order to attain consistent, appropriate and effective PCU administrative and financial management, it will be necessary for the PCU Coordinator to liaise with the MOF. This will ensure adequate and proper reconciliation of procedures and guidelines, especially on procurement of goods, works and services, M&E, reporting, internal control systems and project reviews and assessments.<sup>2</sup>

**3.2.4.3 Coordination with the MOPEA** - The PCU will regularly coordinate with the MOPEA on matters pertaining to public investment planning and programming and M&E responsibilities<sup>3</sup> and other matters relating to MOF functional jurisdiction.

**3.2.4.3 Coordination with the LISGIS** - The PCU will establish coordination mechanisms for sharing statistical information on project administration, especially with the LISGIS which is the repository of data on GOL program results.

**3.2.4.4 Coordination with the MOPW** - Whenever necessary during the project planning and implementation stages, the PCU Coordinator and CPCU Coordinator shall collaborate & cooperate with the Ministry of Public Works (MOPW) on projects requiring public works and infrastructure assistance/approval (building agricultural access roads, etc.) for coordinated governmental effort towards developing the agriculture sector.

**3.2.4.5 Coordination with Other Line Ministries** – As required, appropriate coordination mechanisms shall be established with other line ministries on various common concerns relating to PCU operations and project implementation.

**3.2.4.6 Coordination with County and District Governments** - Operational management and control of the CPCU requires the supervision and control by the PCU Coordinator. A delineation of decision-making and reporting relationships must be maintained. The PCU Coordinator shall define (*in its Operations Manual on Project Administration*) the areas and means of coordination with the local governments at the county and district levels, as well as the coordination mechanisms with Local Agricultural Offices (LAO). This will be in line with the decentralization plan of the MOA.

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<sup>2</sup> MOA PCU Management in the MOA is the first such case and so the MOF may have to learn from MOA experiences on project financing and financial management. System and procedures may have to evolve from this MOA experience for roll-out and/or use by all other GOL ministries and agencies.

<sup>3</sup> Note that the MOPEA may also learn from the MOA experiences. A MOPEA Operations Manual on Investment Coordination and M&E may need to be written.

### **3.2.4.7 Coordination with NGOs, Community Leaders and Agriculture Sector Investors -**

The PCU will also coordinate with the NGOs, community leaders and other interested groups to ensure their cooperation and participation in areas of common concern such as the delivery of goods and services needed for effective, efficient and economical project implementation at all project sites.

**3.2.5 Technical Staff of the PCU** – The Office of the PCU Coordinator shall be staffed by technical specialists in appropriate positions. These will compose the Technical Advisory Team (TAT) to be recruited nationally and/or internationally.

**3.2.5.1 Technical Advisory Team (TAT)** - The Program Coordinator shall be assisted by the technical advisory expert team. The TAT will be composed of specialists in project management, financial management, asset management and procurement, monitoring and evaluation, and will include an infrastructure engineer and/or other technical experts in agriculture and fisheries development. It is expected that these consultants will be funded by a variety of sources including GOL capacity development facilities and the GOL core development budget, the donors, the African Development Fund (ADF) and IFI.

3.2.5.1.1 Functions and responsibilities of TAT–The TAT shall be responsible for:

3.2.5.1.1.1 The transfer of knowledge, skills and capacity to MOA staff in the PCU, the PMTs and/or line positions so as to sustain a long term capacity.

3.2.5.1.1.2 Each TAT Advisor shall be responsible for building technical capacities through mentoring, coaching or training the PCU Coordinator, the PM Officer, CPCU Coordinators, and other MOA personnel working on project administration, project management, communications, monitoring and evaluation, reporting, financial management, procurement, and other fields.

3.2.5.1.1.3 These experts shall also provide technical advice to the PMT and the CPCU in their particular line of expertise.

3.2.5.1.1.4 Composition of TAT - During the medium-term, the PCU will be provided technical advisers with the following expertise:<sup>4</sup>

3.2.5.1.1.4.1 Financial Management Specialist (1)

3.2.5.1.1.4.2 M&E Specialist (1)

3.2.5.1.1.4.3 Irrigation/Infrastructure Specialist (1), and

3.2.5.1.1.4.4 Procurement Specialist (1)

**3.2.6 Project Management Teams (PMT)** - One PMT will be established for each ADF/IFI/donor or TA-supported MOA agricultural projects. It will be headed by a Project Management Officer under the direct supervision of the PCU Coordinator. The PMT Officer shall be technically and administratively responsible for project management of each project being implemented and funded by each ADF/IFI/donor. He shall receive advice from the Technical Advisors Team through the PCU Coordinator and shall be responsible for:

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<sup>4</sup> These positions were requested by the African Development Bank Group in the MOA initial project (Agriculture Sector Rehabilitation Project), as approved in a letter dated 4 May 2009 written by Mr. Franck Perrault.

3.2.6.1 Submitting recommendations to the PCU Coordinator on procurement of goods, works and services;

3.2.6.2 Supervising PMT staff on the performance of assigned functions and responsibilities;

3.2.6.3 Monitoring and evaluation of project implementation progress including financial performance (control of obligations, fund utilization and disbursements and ensuring effective accountability mechanisms);

3.2.6.4 Preparing and submitting work progress and financial reports for approval by the PCU Coordinator and submission to the ADF/IFI/donor, to the MOA and to the MOF; and

3.2.6.5 Ensuring the timely, effective and efficient project implementation at county levels.

**3.2.7 County Project Coordination Units** - County PCU units will be established in counties that are co-operating in project implementation. Such units will be headed by a County PCU Coordinator (CPCU). A CPCU could cover more than one project financed by an IFI/ADF/donor in several counties and/or district project sites. Working under the direct supervision of the PCU Coordinator, the CPCU shall be responsible for:

3.2.7.1 Supervision and coordination of the day-to-day CPCU operational management;

3.2.7.2 Coordination with local governments (county and district), Local Agricultural Offices, agriculture investors and farmers or other beneficiaries regarding PCU implementation issues and concerns affecting them and other groups;

3.2.7.3 Opening of bank accounts for project funds for operational and direct project expenses as allowed by the ADF/IFI/donor and/or the Minister and held responsible and accountable for incurring obligations and expenses within the limits authorized by administrative and financial management;

3.2.7.4 Providing leadership and decision making to resolve any issues and problems on project implementation management on all project sites;

3.2.7.5 Monitoring and evaluation of project implementation progress;

3.2.7.6 Preparation of implementation progress and financial reports for PCU submission;

3.2.7.7 Receiving and providing information and orientation for visiting guests, technical advisors, MOA and ADF/IFI/donor officials, including the PCU Coordinator and other stakeholders involved in the project implementation;

3.2.7.8 Bringing to the attention of the PCU any decision for required action, any management issues and concerns that are not within his/her authority or technical competence; and

3.2.7.9 Performing any other tasks that the Minister may assign through the PCU Coordinator.

### **3.3 PCU STAFFING**

In order to implement the ADB TA for the ASRP, the Central PCU shall be staffed by twenty eight (28) persons. The personnel numbers will depend on the pace and numbers of acquisitions of aid packages in the MOA agricultural investment pipeline and project implementation program. PCU staffing will be a combination of direct hires and personnel on secondment. Assignment to the PCU shall be on the basis of appropriate knowledge, capability and experience in project management, finance and procurement.

3.3.1 The staffing complement of the PCU will initially be comprised of new hires and/or MOA employees on secondment, as shown in Table 1.

**Table 1: Estimated Staffing Distribution of the Program Coordination Unit**

No.	Position Title
<b>A. PCU HQ in Monrovia</b>	
1	PCU Project Coordinator
1	Financial Management Specialist
1	Procurement Specialist
1	Accountant
1	Monitoring and Evaluation Specialist
1	Irrigation/Rural Infrastructure Engineer
1	Gender and Community Development Officer
1	Agronomist
1	Project Internal Auditor
<b>B. MOA Personnel Assigned in the PCU</b>	
5	Agricultural Research Scientists
3	Agronomists
2	Livestock/Veterinary Specialists
2	Entomologists
2	Soil and Water Management Specialists
3	Agricultural/Irrigation Engineers
2	Drivers
<b>C. County PCU (for each Project County)</b>	
1	County PCU Coordinator
1	Financial Management Analyst
1	Accountant
1	Driver

3.3.1.1 The PCU Coordinator will lead the implementation of the program and be fully responsible for PCU day-to-day management. She/He will exercise decision-making and lead the overall MOA project administration management. Her/His immediate staff are composed of the TAT experts and support staff.

3.3.1.2 The Procurement Specialist is responsible for all procurement of goods and services.

3.3.1.3 The Financial Management Specialist is directly responsible for financial management activities of every kind.

3.3.1.4 A technical expert in agriculture or infrastructure may be required, as necessary.

3.3.2 The County PCU will be headed by a CPCU Coordinator to oversee PCU project implementation, facilitate coordination management, and report/liaison between the County PCU and the MOA PCU. He/she shall exercise leadership and decision making on project implementation management and control at the county/district level.

3.3.3 A Program Auditor will perform internal control tasks including the preparation of performance audit reports. This position may be a direct project hire or on secondment.

3.3.4 A driver will be needed to attend to various tasks as well as driving services.

3.3.5 An Annual Independent Financial Auditor and Independent Technical Auditor shall be hired by the PCU through competition following established rules/regulations of IFI/donor consultant hiring, whose salaries shall be paid by the consultant fees.

3.3.6 Increased staffing will depend on the number of projects supervised by the PCU.

### **3.4 SALARY AND COMPENSATION BENEFITS**

3.4.1 As a general rule, compensation and salary levels of seconded personnel into the PCU shall follow the Civil Service Pay and Grading policies. Should the IFI/donor allow a salary schedule higher than the CS pay level, the personnel on secondment may be allowed to receive salary in accordance with such project pay levels as may be authorized by the IFI/donor. A performance-based allowance may be authorized by the IFI/donor to cover any difference in pay rates between the Civil Service pay levels and the project pay rate levels. The appointee however must meet minimum requirements for the position. Performance must conform to the requirements of the IFI/donor. In no case will double compensation be allowed.

3.4.2 Other forms of remuneration such as per diems, transportation and other allowances shall be granted based either on existing rates allowed by the MOF for regular civil service employees or subject to availability of funds/budget or on such rates as the project fund may allow. In no case should double payment be allowed.

3.4.3 Sick and vacation leaves may also be allowed based on the existing rules and regulations for granting them. Travel expenses and per diem expenses may be granted in the form of cash advances or may be claimed as reimbursements for actually incurred expenses if the MOA annual budget provides for it.

### **3.5 RECRUITMENT AND QUALIFICATION STANDARDS**

3.5.1 PCU personnel on secondment are civil servants and their assignment to the PCU is subject to the Civil Service rules and regulations on recruitment, selection, appointment, placement and other pertinent guidelines. When there is a need for outsourcing new staff to fill vacancies in the PCU and the various CPCU, a merit-based procedure shall be observed, including but not limited to:

3.5.1.1 The selection and employment of the personnel will be based on the knowledge, capability and experience of the individual, and shall conform to merit-based recruitment and appointment procedures;

3.5.1.2 Applicants for each position below the CPCU Coordinator will be interviewed by a Selection Committee composed of at least three (3) members: 1) CPCU Coordinator, 2) Representative of the Planning and Policy Development Department, and 3) Representative of the Finance and Administrative Department or Head of Human Resource Management Division. The TOR and selection of the CPCU Coordinator is subject to the approval of the Minister and agreed to by the aid grantor, donor or funding agency.

3.5.1.3 The TOR and the selection of the PMT, CPCU Coordinators and technical and support staff are the responsibility of the PCU Coordinator with assistance from the Human Resource Management Department and are subject to the approval of the MOA Minister.

3.5.1.4 To attract the best qualified applicants, vacancy announcements will be published in several local newspapers. Other media will also be used to announce all vacancies; and

3.5.1.5 After the Screening Committee has summarized the interview, the results will be presented to the Minister for approval.

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# 4.0 INTERNAL CONTROL AND FINANCIAL MANAGEMENT

## 4.1 INTERNAL CONTROL

**4.1.1 Project Fund Management** - The PCU Coordinator shall establish a project fund management system and procedures in cooperation with the Financial Management Specialist Advisor and the MOA-DAF. A Bank Account in the name of the PCU shall be established by the PCU Coordinator in a duly designated bank to serve as depository of project funds for disbursement by the MOA according to the ADF / IFI / Donor procedures on financial management. Utilization of these funds will be subject to established accounting, budgeting and auditing rules and regulations of the ADF / IFI / Donor and the GOL.

**4.1.2 Internal Control Procedures** - Internal control is a process comprising all policies and procedures adopted by the management of the project or entity to assist in achieving management objectives of ensuring the orderly and efficient conduct of the project, including adherence to management policies, the safeguarding of assets, the detection of fraud and error, accuracy and completeness of accounting records, and timely preparation of reliable financial information.

4.1.2.1 As the capacity on project coordination and administration develops, the PCU will develop financial management policies and procedures harmonized with the Financial Management System and Procedures of the GOL and the MOA to ensure that an effective internal control system is built. These policies and procedures shall also be harmonized with the financial management and control procedures and guidelines of the IFI / Donor concerned. Maintenance of appropriate books of accounts will be ensured by the PCU<sup>5</sup>.

4.1.2.2 The PCU Coordinator and the Financial Management Specialist (FMS) shall ensure the proper segregation of duties and responsibilities of persons performing the authorization of the transaction, payments and proper recording of transactions and custody of assets involved, including cash and bank balances. All financial transactions are subject to existing accounting, budgeting and auditing rules and regulations.

4.1.2.3 The PCU Coordinator and the FMS shall likewise ensure correct compliance to internal control mechanisms which may be contained in a MOF/MOA *Financial Management Operations Manual (which still needs to be developed)*:

**4.1.3 Standard Authorization Procedures** - Authorization of subprojects and contracting for implementation shall be carried out in accordance with standard procedures (*Project Implementation Operation Manual to be developed*). The Financial Management Unit shall be responsible for submitting

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<sup>5</sup> This may be a subject that remains to be explored by the MOA, the MOF and the GOL Audit Agency towards developing and establishing an Operations Manual for Auditing.

to the PCU and the Minister for approval all such subprojects and the Procurement Unit shall be responsible for the contracting.

4.1.3.1 Subproject payments shall be in accordance with standard procedures (*established in a Project Implementation Operation Manual*) and shall be certified by the Accountant after clearance via a technical progress assessment.

4.1.3.2 All purchases for administrative and operating expenditures for the amount above US\$ 200 equivalent and/or depending on the project (*or as may be spelled out in a Project Implementation Operations Manual*) shall be approved by the PCU Coordinator and a purchase order will need to be issued.

4.1.3.3 The DAF-Finance & Administrative Section shall be responsible for ensuring that all payment requests are properly authorized and fully supported. No payments shall be made without a voucher supported by adequate payment evidence. The vouchers shall be duly vetted by authorized officers.

**4.1.4 Financial Control System** - All transactions must be supported by documentation, which can be objectively verified by an External Auditor.

4.1.4.1 The Statement of Expenditures (SOE) submitted for replenishment must be reviewed and approved by persons other than cashiers. Original supporting documents (invoices, receipts, relevant sub-grant agreements) will be retained at each participating county office for subsequent audit.

4.1.4.2 The DAF section head of Finance and Administration will arrange field visits and audit each participating county quarterly and each participating district semi-annually.

4.1.4.3 All receipts are to be deposited without any changes on the next working day.

4.1.4.4 Payments will be authorized based on payment approval procedures established for the project (*Identified in an Operations Manual to be developed*).

4.1.4.5 Vouchers will be prepared with adequate explanations, sequential numbering and approved by authorized persons prior to recording such accounting entries.

4.1.4.6 All financial reports shall be reviewed and approved by relevant section heads and the PCU Coordinator prior to submission.

**4.1.5 Bank Accounts Control** - The PCU accountant will reconcile the balances on the bank accounts according to the relevant PCU-DAF accounting records with statements received from the banks at which those accounts are held on monthly basis.

4.1.5.1 The PCU accountant will reconcile accounting records with the IFI / DAF generated disbursement records on a quarterly basis.

4.1.5.2 The DAF-Financial and Administration section head will arrange periodic cash verification with reference to relevant cashbooks and periodic surprise cash counts at both central and county levels.

**4.1.6 Fixed Assets Control** -The Fixed Asset Register will be maintained by the PCU accountant who should be notified about worn out or obsolete assets with no cash value.

4.1.6.1 Any acquired or donated assets will be recorded. This record will include a description of the asset, date received, cost or value, location, and if it was purchased or donated.

4.1.6.2 The DAF-Financial and Administration shall arrange independent verification and physical checks annually in coordination with the External Auditor.

**4.1.7 Procurement Controls** - Depending on the procedural guidelines of the Donor / IFI contracts, all other significant aspects of procurement shall be approved by the PCU Coordinator and monitored by the DAF-Finance and Administrative section.

4.1.7.1 Contract amounts shall be recorded from the agreed-upon contracts, with subsequent changes being in accordance with contract provisions and approved by authorized persons and adjusted to the amounts in the contract records.

4.1.7.2 Amounts invoiced and payments against contracts are to be correctly checked, reviewed and approved.

**4.1.8 Consultants' Fees** - A standard professional fee rate for consultants shall be established for consistency in application within the MOA.

4.1.8.1 External Consultant fees will be denominated in US dollars according to contracts.

4.1.8.2 Standard rates for travel per diems shall be established. Travel Per Diems for actual travel days incurred will be paid according to the rates specified by the MOF for IFI/Donor funded projects.

4.1.8.3 Staff allowances, except travel per diems, will be paid as per IFI/Donor regulations.

**4.1.9 Accounting of Project Funds** The basic accounting principles applicable to the accounting procedures for the Project Funds' activities shall be:

4.1.9.1 The accounting system will be based on the **accrual method of accounting** in which revenues and expenses are recorded as they occur for each accounting period even if revenues have not been collected or expenses have not been paid;

4.1.9.2 Accounting transactions will be recorded in US\$ dollars in parallel with \$L local currency including the Special Account. Transactions arising in other foreign currencies shall be translated at the exchange rates in effect on the transaction dates;

4.1.9.3 Monetary assets and liabilities denominated in other foreign currencies are to be translated at the rate of exchange in effect at the balance sheet date. All exchange differences are to be dealt with in the income and expenditure account;

4.1.9.4 Financial statements will be prepared under historical cost basis accounting. Valuation of assets and liabilities shall be in accordance with accepted accounting principles;

4.1.9.5 Accounting reports will be presented in both US\$ and \$L; and

4.1.9.6 Accounting of project funds shall observe the Donor/IFI Standard Accounting System in conjunction with the GOL Accounting System (*An Accounting System Operations Manual may need to be developed*).

**4.1.10 Accounting for County PCU and other Sub-National Level Entities**

**4.1.10.1 County Financial Management Capacity** - The PCU should ensure that financial management capacities at local levels are made available and operational by providing training, mentoring and issuing guidelines including accounting supervision and meetings to discuss financial management issues. Field visits should be conducted by the PCU financial team at least quarterly to all counties and semi-annually to the districts.

**4.1.10.2 Advance Funds to County PCU Bank Accounts** PCU funds intended for CPCU operating and/or local project implementation will be channelled to a duly designated bank in each county. The CPCU shall open a bank account in accordance with the IFI / Donor and/or GOL rules and regulations, and shall advise the PCU on the bank account details. The PCU will use this bank account for any initial advance or project fund advances and replenishments. The ceilings for advances in each CPCU will be set based on estimated two months expenditures. Replenishment will be made on a monthly basis (*The Project Implementation Operations Manual shall provide details*).

**4.1.10.3 Replenishment for CPCUs** - At the end of each month, the CPCU Accountant will request reimbursement from the PCU by summarizing the amounts paid according to subprojects agreements for subproject claims, supplier invoices/receipts, and consultant operating costs. The PCU will transfer the money from the Special Account at the counterpart bank account to the County Accounts based on the eligible percentage indicated in the Loan/Credit or TA Donor agreement. The original supporting documents will be retained at the CPCU and be subject for audit quarterly by the PCU-DAF financial staff / Auditor. The reports submitting for claims shall consist of:

- 4.1.10.3.1 Statement of Expenditures with summarized expenditures by disbursement category and funding sources (IFI / Donor and GOL);
- 4.1.10.3.2 Bank statements showing all movements during the month;
- 4.1.10.3.3 Bank Reconciliation; and
- 4.1.10.3.4 Ledger from the bank account.

4.1.10.4 Such requests should be submitted to the PCU within five (5) working days after the end of each month. The PCU-DAF Accountant will check the SOE, ask for clarification (if any), obtain the approval for replenishment from the relevant approving manager, and release the replenishment within 5 working days after the receipt of the request. No further replenishment shall be made until the replenishment of the previous month is received and approved and the required reports are submitted.

4.1.10.4.1 Required documents and reports - At the end of every month, the CPCU Accountants should prepare the following documents and submit them to the national office within 5 working days after the end of each month:

- 4.1.10.4.1.1 CPCU Statement of Expenditures (*Accounting Procedures Manual should provide the required forms*);
- 4.1.10.4.1.2 Bank statements showing movements during the month;
- 4.1.10.4.1.3 Cash Book Summary (*Accounting Procedures Manual forms*);
- 4.1.10.4.1.4 Copies of relevant pages of the Cash Book;
- 4.1.10.4.1.5 Bank Reconciliation (*Accounting Procedures Manual forms*);
- 4.1.10.4.1.6 Outstanding Advance Summary (*Accounting Procedures Manual forms*); and
- 4.1.10.4.1.7 Cash Count Sheet Summary (*Accounting Procedures Manual forms*).

4.1.10.4.2 At the end of each quarter (in December, March, June and September), each county should prepare all the above on a quarterly basis;

4.1.10.4.3 The CPCU Coordinator shall be responsible to report the project activities and progress as well as a summary of the use of the funds during the quarter. The report should be submitted within the second week after the end of each quarter.

## 4.2 PLANNING AND BUDGETING

The PCU shall formulate a Work Plan for annual/longer term planning. The Work Plans define activities that should be implemented during the project life with breakdowns into annual activities. The plans will be a compilation of the plans of the Central and Local PCUs covering the planned activities and the necessary budgets.

4.2.1 Based on the TA or Loan Agreement and the annual WP, the PCU shall estimate a disbursement plan from ADF / IFI and government contributions (*if necessary*) in accordance with government regulations and datelines. The budget will be monitored according to the annual WP and budget plan approved by the MOA Minister/MOF and the IFI / Donor.

4.2.2 Similarly, each CPCU shall prepare and submit an Annual Work and Budgeting Plan which shall be incorporated into the PCU Consolidated Work and Financial Plan and serve as basis for quarterly or monthly allocation of operating program funds.

4.2.3 This decentralized work planning process shall be conducted in accordance with the decentralized work and financial planning process every year by the MOA.

**4.2.4 Annual Work Plan and Budgeting** - Annual Work Plan and Budgeting are to be carried out as indicated in the financial summary of the Project Appraisal Document. This document is considered as a restricted document and any modification is therefore subject to approval by the MOA, the MOF and the ADF / IFI / Donor.

**4.2.5 Funds Flow Arrangements** - The PCU will open two bank accounts, one Special Account denominated in US dollar currency for receiving funds from the ADF/IFI/Donor and another in \$L local currency for receiving funds from GOL budgetary allocations. All bank accounts under the PCU will be managed by the designated PCU-DAF Finance Officer.

4.2.5.1 The account from Government contributions will be maintained in \$L local currency for the GOL fund. The account will use a revolving system with a floating amount based on two-months of project expenditures (or as otherwise may be authorized by the IFI/Donor) and recurring eligible expenditures financed by the GOL. Replenishment shall be made monthly based on actual payments made for PCU operating expenses on a revolving basis. The determined amount will be reviewed by the PCU-DAF Financial Management and approved by the PCU Coordinator.

4.2.5.2 CPCU Accounts for Operational Costs and Development Activities - The CPCU Coordinator will open accounts in local currency at local designated commercial banks. Initial funds will be advanced from the Special Account equivalent to two months (or as may be authorized by the IFI/Donor) projected expenditures. Replenishment will be made monthly based on actual payments made. Initial fund allocations to the CPCU account shall require prior approval from the ADF / IFI / Donor Bank, supported with adequate justification from the PCU Coordinator and the work plan.

4.2.5.3 The CPCU Account for Government contributions - The GOL account contributions will be maintained in local currency in the GOL fund. The account will use a revolving system with a floating amount determined by two-month recurring eligible expenditures financed by the GOL. Replenishment shall be made monthly based on actual payments made for operating CPCU expenses on a revolving basis. The determined amount will be reviewed by the PCU-DAF Finance and Administrative section head and approved by the PCU Coordinator.

4.2.5.4 At County level, the fund will be managed by CPCU Coordinator. The designated bank for this account will be selected in consultation with the MOF as to the availability of bank branches at the county and districts levels, time taken in transferring funds, capability in providing monthly bank statements and the financial health of the bank.

**4.2.6 Receipt of Funds** - The principal sources of funding are from the ADF / IFI Loan / TA Donor and the Government counterpart (if any). The PCU may receive cash or checks in the normal course of business from sources other than Donors, e.g., refunds from suppliers. In this case, the PCU-DAF Accountant should deposit intact such receipts to the bank.

4.2.6.1 IFI Loan / Credit or TA Donor Fund - The loan or credit and TA Donor Fund proceeds will be disbursed based on the traditional system (*from the Special Account with reimbursement made based on full documentation and against Statements of Expenditures (SOE), and direct payments from the Loan / Credit Account*).

4.2.6.2 ADF / IFI funds will be channelled through the Special Account. The PCU, under MOA/MOF authority and approval, will establish and operate a Special Account at an authorized Liberian Bank. The PCU Coordinator will manage these project accounts.

4.2.6.3 Replenishment from the Loan / Credit or TA Donor - Every month or when the amounts withdrawn equal 20 % (as authorized by the IFI/Donor) of initial deposits, the PCU-DAF Accountant or designated Finance Officer will prepare the necessary supporting information for a standard ADF / IFI / Donor Withdrawal Application which will be approved by the PCU Coordinator. Such supporting information will comprise SOE listings for expenditures below the prior review thresholds and full documentation details for expenditures greater than the prior review thresholds, and will be prepared in accordance with requirements described in the ADF / IFI Disbursement Handbook.

4.2.6.4 The PCU-DAF Accountant will prepare the withdrawal application using the appropriate ADF / IFI / Donor form and submit this form to the MOF for review and signature. The MOF will then submit the form to ADF / IFI for the replenishment of the Special Account within an allowable number of days of receipt.

4.2.6.5 Documentation submitted with applications must include related bank statements from the bank holding the account. Bank statements must give details of all transactions and must be provided even when no transaction occurred during the month in question. These statements must be reconciled against items included in replenishment applications. Any discrepancies must be explained to the satisfaction of the Loan Department(s) of the ADF/IFI or Donor. For quick processing, the PCU Coordinator can provide required cross-references to items included in replenishment applications.

4.2.6.6 Government Contribution - The GOL will contribute to the project fund a certain funding percentage as agreed in the Grant / Loan or Credit Agreement and this shall be included in the GOL annual budget. To receive this contribution in cash, the PCU Coordinator shall file a request to the MOF. The Budget Department of the MOF will then issue an approval of budget expenditure and a payment order and then notify the Treasury Department to transfer the money

into the PCU account in L\$. (This procedure may need to be reconciled with any existing MOF regulations.)

#### **4.2.7 Disbursement and Payment Procedures**

**4.2.7.1 Payments for Expenditures** – The PCU Coordinator will initiate payment based on payment approval procedures established for the PCU. The PCU Coordinator in cooperation with the DAF will process payments for centrally managed PCU procurements and other program expenditures initiated by the PCU Coordinator. Expenditure payments from counterpart funds will be authorized in a similar manner. The accounting staff assigned for the program within the DAF will be responsible for ensuring that the necessary approvals are obtained prior to processing any payments. Payments from the Special Account will only be made for expenditures actually incurred and must be supported by approved vouchers for payment.

**4.2.7.2 Payment of Salary** - PCU staff will be remunerated via a monthly salary to be paid on the 30th of each month, following the procedures adopted by the MOA-DAF.

**4.2.7.3 Travel Reimbursement** All travel requests shall be authorized by the PCU Coordinator in the case of PCU personnel. Travels of CPCU personnel will be authorized by the CPCU Coordinator in the case of PCU personnel. In all cases, travel expenses/reimbursements must strictly conform to budget procedures.

4.2.7.3.1 PCU employees must formally request approval for travel in accordance to the MOA-DAF / MOF regulations. The PCU Coordinator must authorize the request and submit it to the DAF-Administrative and Finance staff concerned for necessary processing and approval.

4.2.7.3.2 If it is necessary to request an advance, the PCU employee will have to request the amount to be advanced. The PCU Coordinator shall authorize this on a reasonable basis. He has the authority to approve the request for the advance after which the DAF-Finance and Administration Department will process the request.

4.2.7.3.3 The PCU employee has to submit the Statement of Expenditures (SOE) of the advance with actual expenses within seven (7) days after the end of the trip. Any remaining funds must be returned to the Project Fund or Finance and Accounting Unit by the person who was given the travel cash advance.

4.2.7.3.4 If additional expenses must be reimbursed, the person authorizing the trip must authorize this request and submit it to the Finance and Accounting Unit.

# 5.0 AUDITING

## 5.1 ANNUAL INDEPENDENT FINANCIAL AUDIT

The Loan / Credit Agreement may require that the PCU annually audit the loan or TA funds. This audit may be conducted by an independent audit firm with a TOR acceptable to the IFI / Donor.

5.1.1 Selection of Auditor - The selection of the auditor shall be conducted in the same way as it is done for the recruitment of consultants. The process of recruitment shall be based on ADF / IFI or Donor guidelines.

5.1.2 Audit Arrangements - The Financial and Administrative Division shall prepare all financial statements, the Special Account and the statement of disbursement under SOE and all relevant accompanying notes and details to facilitate the audit. The cost of audit will be financed from the proceeds of the ADF / IFI loan / credit or donor TA Fund as a consulting service, at financing applicable to such consulting services.

5.1.3 Audit reports - The auditor will be required to express opinions on: 1) the financial statements; 2) whether the Special Account funds have been correctly accounted for and used in accordance with the Loan / Credit agreement or Donor TA agreement; 4) the adequacy of documents and controls surrounding the use of Statements of Expenditures as a basis for disbursements. The audited financial statements will be submitted to ADF/ IFI /Donor within six months of the year-end.

5.1.4 The first set of issues for the financial audit is related to standard auditing concerns, primarily accounting for funds used at the national level. The second set of issues relates to accounting and bookkeeping practices. Normally, the funding institution provides the guidelines. Such guidelines shall be aligned with the GOL auditing guidelines. Any weaknesses in the project systems must be reported, and suggestions for specific improvements will be given to the MOA Minister and to the PCU/CPCU Coordinator level teams. The auditors will examine not only the accounting system and books but also the level of transparency and accountability of the entire PCU, including all CPCUs.

## 5.2 ANNUAL INDEPENDENT TECHNICAL AUDIT

Annual technical audits will be carried out to determine the quality of the investments. These audits, undertaken by consultants, will provide information in absolute terms as well as information relative to other comparative delivery systems. They will assess if unit costs are reasonable and are being adhered to, and also identify issues related to procurement and contracting issues. The technical audits will also try to establish if operations and maintenance plans are adequate. The reports from these audits will include specific recommendations regarding how the project might better achieve its stated objectives. Consequently, it will be necessary for auditors to be briefed in the unique principles and methodologies of such projects before carrying out field visits.

5.2.1 Reporting - The PCU in collaboration with the Finance and Administrative Division will produce Financial Reports on a monthly and/or quarterly basis depending on the requirements of the ADF/IFI/Donor, including progress reports on program implementation and the use of funds as compared to the previously determined budget. This report will be presented to the MOA Minister, the MOF and the ADF/IFI/Donor for decision-making.

5.2.2 Program financial statements present the general overall financial position of assets, which are managed and used in the project and resources for project implementation, i.e. ADF / IFI credit and counterpart funding.

### 5.3 REPORTS AND SCHEDULE OF REPORTING

Monthly reports will show a summary of physical progress with monitoring indicators, sources and uses of funds by categories and main characteristics, cash and bank balances and a set of reports that will be used as a basis for monthly replenishment. The report at national level will be prepared quarterly to bring together salient information from each project site as well as remarks and field observations from the national level team, relevant information from external sources and financial monitoring reports.

5.3.1 Government required reports and schedule of reporting:

- 1) Disbursement reports - Quarterly, annually;
- 2) Expenditures grouped by budgetary line items - Quarterly, annually;
- 3) Statements of reconciliation with banks and investment-funded authorities - Quarterly, annually

5.3.2 Financial Monitoring Reports (FMR) - The program is requested to regularly submit the quarterly Financial Monitoring Reports and the annual financial statements to the MOA Minister and the MOF. The FMR shall provide sufficient information for program monitoring on the use of funds, if program implementation is on track, and that budgeted costs will not be exceeded.

5.3.3 The PCU will produce the FMR every quarter with: 1) a discussion of PCU progress; 2) sources and uses of Funds Statements; 3) uses of Funds by Expenditure Type; 4) balance sheet; 5) Output Monitoring Report and 6) Procurement Reports.

5.3.4 Procurement Reports - The main purpose of procurement reports is to facilitate program monitoring, including ex-post reviews of procurement and to enable project implementation staff to improve the quality and reliability of procurement administration, taking into account the particular circumstances of each project and loan / donor type.

5.3.5 The Financial Monitoring Reports should be prepared quarterly and submitted to the MOF and ADF / IFI / Donor not later than the number of days stipulated by the ADF/ IFI or Donor Operational Guidelines. The indicative reports are presented in Table 2.

**Table 5.1: Indicative Reports**

No.	Reports	Frequency
<b>1</b>	<b>Discussion of Program Progress and of Financial Status</b>	
<b>2</b>	<b>Financial Reports:</b>	
2.1	Sources and Uses of Fund	Quarterly
2.2	Uses of Funds by Activity	Quarterly
2.3	Balance Sheet	Quarterly
2.4	Special Account Statement	Quarterly
<b>3</b>	<b>Progress Reports:</b>	
3.1	Output Monitoring Report (Unit of Output by Project Activity)	Quarterly
<b>4</b>	<b>Procurement Management Reports:</b>	
4.1	Procurement Process Monitoring (Goods and Works)	Quarterly
4.2	Procurement Process Monitoring (Consultant Services)	Quarterly

## 5.4 ANNUAL FINANCIAL STATEMENTS

At the end of each fiscal year, the PCU Financial Management Specialist / Accountant will prepare the financial statements, the Special Account and the SOE Statement including relevant accompanying notes in a format acceptable to the ADF/IFI/Donor for audit by external auditors.

**5.4.1 Program Financial Statements** - The program financial statement consists of:

5.4.1.1 A summary of Sources and Uses of Funds showing separately funds received from the ADF / IDA / IFI and the GOL as a counterpart fund;

5.4.1.2 A summary of Expenditures will be shown under the main PCU headings and by main categories of expenditures, both for the current fiscal year and for all expenditures accumulated to that date;

5.4.1.3 A Balance Sheet showing Accumulated Funds of the program, bank balances and other program assets and liabilities;

5.4.1.4 Notes to the program statements should include reconciliation between amounts shown in the program records as received from the ADF/IFI/Donor and those shown as having being disbursed by the ADF/IFI/Donor. The mechanism of disbursement (Special Account, reimbursement or direct payment) by reference to individual Withdrawal Application (WA) numbers and amounts should be shown as part of the reconciliation.

**5.4.2 Special Account Statement** The Special Accounts usually comprise of:

5.4.2.1 Deposits and replenishments received from the ADF/IFI/Donor;

5.4.2.2 Payments substantiated by transactions included in Withdrawal Applications;

5.4.2.3 Interest that may be earned from the balances, and

5.4.2.4 The remaining balances at the end of each fiscal year.

**5.4.3 SOE Statement** The SOE Statement is a listing of individual SOE withdrawal applications by specific reference number and amount. The total withdrawals under the SOE procedure should be part of the overall reconciliation of bank disbursements during such periods.

# 6.0 PROCUREMENT GUIDELINES

## 6.1 PROCUREMENT OF CONSULTANT SERVICES

This consists of procurement of services of individual consultants and procurement of services from consulting firms.

6.1.1 Services of Individual Consultants - Individual consultants may be employed for assignments that do not require teams of personnel or external professional support. The most important requirement for the employment of an individual consultant is the experience and qualifications of the consultant. Individual consultants are selected on the basis of their qualifications for the assignment. This selection may be achieved on the basis of references or through a comparison of qualifications among those expressing interest in the assignment or through a comparison of qualifications of consultants approached directly by the PCU Coordinator. Individual consultants must meet all relevant qualifications and be able to carry out the assignment. Capability is based on academic background, experience and knowledge of the local conditions. The selection procedure is outlined below:

1. Preparation of the TOR by the PCU Coordinator, and TOR submission to the Bank<sup>66</sup>
2. Receipt „No Objection Letter’ (NOL) from the Bank
3. Seeking expression of interest preferably through advertisements
4. Evaluating the expression of interest and preparation of a shortlist of a minimum of three consultants based on their qualifications and experience
5. Sending TOR to short listed candidates, along with the request for their CVs
6. Establishing a small evaluation committee (comprising two or three members)
7. Receipt of CVs, evaluation and preparation of evaluation report
8. Submission of the evaluation report to the Bank
9. Receipt of the „No Objection Letter’ (NOL) from the Bank
10. Contract Signing
11. Keep the process confidential until contract signature.
12. Keep all documents on file, and
13. Services can begin.

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<sup>66</sup> TOR for specific positions as the IFI / Bank may identify shall be submitted to the Bank for no objection letter.

6.1.2 Services of Consulting Firms - Selecting a Consulting Firm is similar to selecting an individual consultant. The firm will be selected on the basis of qualifications and references. The selection procedure is outlined below:

1. Preparation of the TOR by the PCU Coordinator and TOR submission to the Bank\*
2. Receipt of the Bank's 'No Objection Letter' (NOL)\*
3. Requesting expression of interest and qualification information relevant to the assignment through advertisement
4. Establishing a shortlist
5. Selecting the firm with the most appropriate qualifications and references
6. Preparation of Request for Proposal (RFP) and sending this document to the selected firm to submit technical/financial, in accordance with the TOR
7. Establishing an evaluation committee (comprising three to five members);
8. Reviewing the proposals and submitting an evaluation report to the Bank;
9. Receipt of the Bank's 'No Objection Letter' (NOL);
10. Contract Signing;
11. Keep the process confidential until contract signature;
12. Keep all documents on file; and
13. Services can begin.

6.1.2.1 All TORs for key assignments shall be submitted to the ADF/IFI/Donor/Bank for the NOL. Some procedures are specified if the contract is subject to Bank 'Prior Review,' e.g., the WB reviews contracts of US\$ 100,000 or more, and as well as the first three contracts.

## 6.2 PROCUREMENT OF GOODS

Via national competitive bidding and national shopping.

6.2.1 National Competitive Bidding (NCB) - This method of procurement will be used when the contract value is greater than or equal to the amount of US\$50,000 for World Bank funded projects (although the specific amount may vary depending on the loan or donor agreement). The PCU will prepare the bidding documents based on the procurement guide of the ADF/IFI and submit to the ADF/IFI / Bank for review and comment. The comments will be incorporated into the documents. On receipt of the NOL from the IFI / Bank, the PCU will process the bid according to the procedure below:

1. The bidding will be announced in a newspaper with a large national circulation, when the bid documents are ready and available;
2. At least 30 days for bid preparation will be allowed before the bid closes;
3. All bids shall be submitted in sealed envelopes and they shall be opened in public, immediately after the scheduled closing time for the bid. A record of all those present at that time will be made;

4. The bid evaluation committee (comprising at least three appropriate persons) will be established to review all bids;
5. A bid evaluation report and the award recommendation must be prepared and submitted to the Bank for review and comments;
6. The Bank will convey its NOL for the award of the contract;
7. On the receipt of the NOL from the Bank, the contract can be awarded/signed;
8. Keep the process confidential until the contract has been awarded; and
9. Keep all documents on file.

6.2.1.1 With regard to the issue of Prior/Post Review, given the nature and type of the project, all NCB contracts are subject to the ADF/IFI/Donor Bank Prior Review. The necessary documentations to be made available for Bank review are:

1. Bank prior approval in the form of a NOL to proceed with bidding and the cleared bidding documents;
2. Copy of the advertisement in the newspaper, with an English translation;
3. Report on the bid opening, with an attendance sheet;
4. Copies of communications with any of the bidders;
5. Evaluation report containing:
  - a. Description of the goods,
  - b. Official cost estimate,
  - c. Date of advertisement,
  - d. Number of bid documents sold;
  - e. Bid closing/bid opening dates;
  - f. Names and addresses of all the bidders who submitted bids;
  - g. Bid prices;
  - h. Responses (yes or no) with remarks;
  - i. Post-qualified bidders;
  - j. A statement that there are no complaints, or if there are any, a copy of each complaint and a statement on how it was resolved; and
  - k. Any other relevant information.

6.2.2 National Shopping (NS) - This method is used for off-the-shelf items of goods or standard specification commodities available from several sources of supply within the country with a contract value of less than US\$50,000 (World Bank). Other Banks may require higher or lower contract amounts. The PCU Coordinator will prepare a letter of invitation for price quotation with the quantity and description of goods as well as desired delivery time and place. The office should obtain price quotations from a **minimum of three qualified suppliers but preferably five or six**. Then, the evaluation report of quotations from suppliers will be prepared by the PCU and submitted to the ADF/IFI/Bank for approval

(if subjected to Prior Review) before the contract is awarded to the supplier with the lowest quoted price. Steps to be followed are:

Preparation of technical specifications and an invitation for quotations documents (and submission to the ADF/IFI / Bank);

1. Receipt of the Bank NOL;
2. Sending an invitation for quotations to suppliers;
3. Receipt of the quotations by a deadline, opening and evaluating them;
4. Preparation of an evaluation report (and submission to the Bank);
5. Receipt of the Bank's NOL;
6. Awarding of the Contract or Purchase Order;
7. Keep the process confidential until the contract has been awarded or purchase order has been placed;
8. Keep all document on file; and
9. Accept delivery

6.2.2.1 Procedures to be followed if the contract is subject to Bank „Prior Review’ are 1, 2, 5 and 6 above. Note that, regardless of whether the contract is prior or post review, the necessary documentation required for ADF/IFI/Bank inspection will be:

1. The invitation letter with a description of the equipment sent to potential suppliers requesting them to quote their price and delivery conditions;
2. List of names and addresses of the firms to whom the invitations for quotation were sent;
3. The quotations submitted by the firms;
4. An evaluation report;
5. The award recommendation; and
6. Signed contract or purchase order

### **6.3 SMALL WORKS PROCUREMENT**

The contract will be awarded on the basis of quotations obtained from at least three reputable domestic contractors in response to a written invitation by the PCU. The invitation shall include a detailed description of the work required, including basic specifications, the required completion date, and a basic agreement form acceptable to the ADF/IFI / Bank, and relevant drawings, where applicable. Procedures to be followed include:

1. Preparation of Technical Specifications and the Invitation for Quotations Documents (for submission to the Bank\*);
2. Receipt of the Bank's NOL\*;
3. Submission of proposals from contractors;
4. Preparation of an evaluation report for submission to the Bank\*;

5. Receipt of the Bank's NOL\*;
6. Awarding of the Contract;
7. Keep the process confidential until contract has been awarded or order has been placed;
8. Keep all documents on file; and
9. Work can begin

6.3.1 Procedures to be carried out if the contract is subject to ADF/IFI/Bank „Prior Review’ are indicated with an asterisk. Similar to the NS procurement method, there are required documents which must be made available for the ADF/IFI/Bank inspection:

1. The invitation letter with the basic design sent to potential qualified contractors requesting them to quote their bids;
2. Names/addresses of the firms to whom invitations for quotation were sent;
3. The bid quotations submitted by each firm;
4. Official estimated price;
5. Evaluation report;
6. Award recommendation; and
7. Signed contract or order

# 7.0 ADMINISTRATION

## 7.1 OVERVIEW

7.1.1 The DAF-Administration Support Unit is responsible for providing support services to allow the PCU to operate efficiently and effectively. The PCU Coordinator will coordinate with the MOA-DAF and ensure: 1) acquisition, maintenance, and control over the utilization of the PCU assets and other supplies; 2) acquisition and provision of services for the efficient functioning of the PCU; and 3) management of all matters related to personnel.

## 7.2 FIXED ASSET ACQUISITION, UTILIZATION AND MAINTENANCE

7.2.1 Acquisition Rules - The PCU acquisition of services and goods shall be based on the ADF/IFI/Bank procurement procedures, regardless of their source of funding. Except unless otherwise agreed upon by the donor, either of two procurement procedures may be applied: 1) National Shopping, and 2) National Competitive Bidding.

7.2.2 Purchase Order - After obtaining the approval of the DAF-Head of Finance and Administration and the PCU Coordinator, the Administrative Officer shall process the order by establishing the Purchase Order duly signed by the Head of Finance and Administration or PCU Coordinator according to his/her financial authority. Purchase Orders must include:

1. Purchase Order Number
2. Date
3. Supplier's name and address
4. Quantity
5. Description of items and their specification
6. Unit Price
7. Total Price
8. Other Charges
9. Delivery Date
10. Delivery Place
11. Delivery Conditions
12. Means of Transportation
13. Conditions/Terms of Payment, and
14. Quotation Reference

7.2.3 Acquisition of commonly used office supplies - Responsible PCU staff shall prepare a Purchase Requisition listing all regular supplies in a standard form designed by the DAF-Head of Finance and

Administrative Division, showing the current stock existing in the unit and the new supplies requested for the month at the beginning of each month. The Purchase Requisition will be signed by the PCU Coordinator and submitted to the DAF-Administrative Officer for verification and adjustment. The DAF-Administrative Officer shall establish a Consolidated Purchase Requisition of the Monthly Office Supplies by including the requests from all the units and the PCU. After studying this requisition, it will be submitted to the DAF-Head of Finance and Administration for approval. After approval, the DAF-Administrative Officer shall prepare the Purchase Order for the PCU or the DAF-Head of Finance and Administration in accordance with existing rules and regulations.

7.2.4 The receipt of the delivery and invoice as well as the process of payment shall be made in accordance to provisions for asset acquisitions.

7.2.4.1 The acquisition of uncommon office supplies - The PCU Coordinator must initiate the Purchase Order to request items required for PCU operations that are not listed as commonly used office supplies. The acquisition process shall be made in accordance with guidelines on asset acquisition.

7.2.4.2 Invoice processing - The Administrative Officer, in collaboration with the PCU Coordinator who initiates the Purchase Requisition, shall ensure that the goods and services received are satisfactory as per specifications and in good condition. The Administrative Officer shall duly verify the invoice jointly with his/her Assistant before submitting it to the DAF-Head of Finance and Administration and PCU Coordinator for payment approval. Thereafter, the complete set of acquisition documents shall be submitted to the Accounting Unit for processing the payment.

7.2.4.3 Contract - For goods procured under National Competitive Bidding, with successful comment and No Objection from the donor, the PCU Coordinator and the supplier shall conclude a contract. The invoice processing and the payment shall be conducted in the same manner as stated under the National Shopping procedure above.

7.2.4.3.1 Note that it is prohibited to break down acquisitions so as to allow the use of the National Shopping procedure. Multiple purchases shall be made to take advantage of large order discounts. Such acquisitions shall be based upon sound arguments which are convincing to the auditors, the MOF and the donors.

7.2.4.4 Fixed Assets Register - Every fixed asset must be assigned by the PCU Coordinator to the person using that unit. This will ensure the responsibility of proper usage and/or maintenance of the fixed asset as well as the liability, in case of damage to the latter. The Fixed assets register (*to be provided in an Accounting Procedures Manual*) must contain: A brief description, i.e., as to the type of office equipment;

1. Equipment model and serial number (if any);
2. Location of equipment;
3. Assigned person using this equipment; and
4. Asset number.

7.2.4.4.1 The Register must be updated to reflect any changes in PCU fixed assets, e.g. recent acquisitions, disposal etc. The physical count of all fixed assets and their comparison with accounting records must be carried out each year. Discrepancies must be investigated and resolved.

## **7.3 FIXED ASSET UTILIZATION**

7.3.1 Unserviceable Assets - Fixed assets, which become unserviceable, should be listed by the PCU Coordinator and/or MOA Minister for disposal recommendation. Equipment and other property acquired within the scope of the project are the property of the MOA PCU.

7.3.2 Office Supplies - The DAF-Administration Unit shall ensure appropriate supplies of quality office materials required for the functioning of the PCU. The DAF-Head of Finance and Administration will maintain a list of suppliers with their telephone number, address and the products provided. He/she should have a good understanding of the market and the quality of service of each supplier to take advantage of available supplies and cost savings.

7.3.2.1 Selection of supplier - One month prior to each semester, the DAF-Administrative Officer shall issue a list of commonly used office supply items and send the letters to different suppliers in order to request a quotation for a six month supply.

7.3.2.1.1 On receipt of these quotations, the DAF-Administrative Officer shall prepare a Comparison Table listing quotations. He should express his recommendation and submit the table to the Head of Finance and Administration for verification and comment, and then to the PCU Coordinator for approval. In all cases, a minimum of three quotations is essential. After PCU Coordinator approval, the DAF-Administrative Officer will sign the contract with the selected supplier(s) to ensure this supply to the PCU for six months. The items that are not commonly in use and do not appear in the supply list shall be acquired through the National Shopping procedure.

## **7.4 FIXED ASSET MAINTENANCE**

7.4.1 Responsibility of the users of the office supplies - The PCU Coordinator will assign staff to prepare the request, verify the delivery of the supply from the DAF-Administration Unit, control the stock or redistribute the supply internally. Information on unsatisfactory supplies shall be communicated to the DAF-Administration Unit immediately in order to complain to the supplier for exchange or timely replacement. A comprehensive list of all appliances and their locations must be established and the list updated to reflect any changes.

7.4.1.1 The PCU Coordinator shall be responsible for the proper use of all PCU services in a safe and economical manner. He/she shall supervise and control the usage of supplies. The decision to assign any office supply to anyone within the PCU and the CPCU is in the sole discretion of the PCU Coordinator.

7.4.1.2 Any misconduct or use of the office supplies for private purposes, or any damage to or loss of office supplies shall be investigated immediately. The offender shall be warned and obliged to make compensation.

7.4.2 Supply of computer parts and accessories, such as printer and photocopier ink and toner - The DAF-Administration Unit shall closely liaise with the PCU in managing the supply of computer parts, accessories and related items. A reasonable stock of computer parts and accessories (diskettes, cables, printer/photocopier toner, etc.) shall be maintained to assure continuous PCU operations.

# 8.0 OPERATIONAL PROCEDURES

## 8.1 INTRODUCTION

The following is indicative of MOA PCU Operations Procedures as a start-up guide for the implementation of the ASRP by the Ministry of Agriculture. As program implementation systems and procedures progress, these procedures shall be revised and/or updated as necessary to fit the requirements of the IFI / Donor in observance of and harmonization with GOL accounting rules, procedures and other relevant regulations so as to prevent any incorrect or inconsistent applications or practices.

This should also be considered in the light of accountability requirements as may be contained in accountability reports and other project reports that should be codified in an *Accounting Procedures Manual, Procurement Manual, Supply and Property Management Manual and other guides which may be developed during the program implementation.*

## 8.2 CASH IN BANK

8.2.1 Petty Cash - A petty cash float should be maintained for minor expenses and for emergency payments such as gasoline, small fines and needed supplies, etc.

**8.2.1.1 Custody** - The petty cash should be kept in a secure box, which can be locked, in the custody of the Accountant at the Program Coordination Unit or at the CPCU in each county.

8.2.1.1.1 The cash box should be placed in a safe vault every afternoon before closing time. The Accountant or Cashier should be accountable for custody of such petty cash.

**8.2.1.2 Payments** - On presentation of a valid and original receipt or invoice, a Petty Cash Voucher should be completed by the Accountant.

8.2.1.2.1 All Petty Cash Vouchers should be sequentially pre-numbered for proper control.

8.2.1.2.2 The maximum size of the Petty Cash fund will be at US\$ 2,500 or the amount authorized by the MOA Minister.

8.2.1.2.3 At national level, any single petty cash payment over US\$ 150 shall be subject to PCU Coordinator approval. For any single petty cash payment below US\$ 150, the Head of Administration and Finance may be authorized by the Coordinator to give approval.

8.2.1.2.4 At CPCU level any single petty cash payment below US\$ 100 will require approval by the CPCU Coordinator and accountant. Any single petty cash payment over US\$ 100 is subject to the Central PCU Coordinator's approval.

8.2.1.2.5 Such vouchers should be signed by the Cashier and passed to the CPCU Accountant for verification of the attached supporting documents before submitting them to the designated approving Officer depending on the amount of each payment. This Officer will sign the required approval for payment.

8.2.1.2.6 The petty cash will be released and the recipient should sign the voucher as confirmation of the cash received.

8.2.1.2.7 The Petty Cash Voucher should be passed to the Accountant to check that all details are correctly completed for entry in the accounting records.

8.2.1.2.8 The Cashier will then enter the details into a manual Petty Cash Book.

8.2.1.2.9 The Petty Cash Book will show the transaction date and a brief description of the transaction, the Voucher reference number, the amount withdrawn or deposited, and the remaining petty cash balance.

8.2.1.2.10 The Accountant will then input the Petty Cash Vouchers into the accounting records, following the standard procedures.

8.2.1.2.11 The Petty Cash Vouchers, together with the supporting documentation, should be filed in the Petty Cash Payments file in sequential number code.

**8.2.1.3 Receipts** - In the event of cash reimbursement to clear an advance, a Cash Receipt Voucher should be prepared and signed by the Cashier.

8.2.1.3.1 The Voucher shall be passed to the Accountant, together with supporting documents attached to it for approval for entry in the Petty Cash Book, including verification of the account code.

8.2.1.3.2 All Cash Receipts Vouchers should be sequentially pre-numbered.

8.2.1.3.3 The Cashier will enter the Cash Receipts Vouchers in the manual Petty Cash Book. The Accounting assistant will post vouchers to the Accounting Records.

8.2.1.3.4 The Cash Receipts Vouchers, together with the supporting documentation, should be filed in the Cash Receipts file arranged in sequential number.

**8.2.1.4 Float Requests** - When funds are depleted, a Petty Cash Float Request should be prepared by the Cashier and submitted with a copy of the petty cash book to the Accountant for signature as evidence of approval.

8.2.1.4.1 All petty cash float requests should be sequentially pre-numbered.

8.2.1.4.2 Should a check be issued for a required amount; the check number should be entered on the float request and the procedures for check payment should be followed.

8.2.1.4.3 On receipt of the cash from the bank, the cash should be put immediately into the petty cash box and the float request signed by the person receiving the cash.

8.2.1.4.4 The Accountant will check that all details, including the account code, are duly completed and will pass them to the Cashier for entry in the manual Petty Cash Book.

8.2.1.4.5 The Accounting Assistant will input the Cash Receipts Vouchers into the accounting records, in accordance with the prescribed procedures.

8.2.1.4.6 The Petty Cash Float Requests should be filed in the Float Requests file in the sequential numbering order.

**8.2.1.5 Reconciliation** - The cash balance in the Petty Cash Book should be reconciled on a monthly basis to the Cash Count Sheet.

8.2.1.5.1 The Cash Count Sheet is signed by the Accounting Assistant who counts the cash and also by the Accountant. The CPCU Coordinator and/or the County PCU Coordinator (CPCU) shall approve the month-end cash count.

8.2.1.5.2 The Cash Reconciliation sheet should be completed for the month-end Cash Count by the Accounting Assistant, reviewed by the Accountant and approved by the Program Coordinator. Any difference between the cash balance counted and the balance per Petty Cash Book must be investigated immediately and reported to the Project Coordinator using a prescribed format (*This may be developed later*).

8.2.1.5.3 Cash reconciliations are to be filed in the Cash Count Sheet and manual Petty Cash Book for that month, in the file of month-end reports.

## **8.3 BANK**

**8.3.1 Custody** - Checking accounts should be maintained for each IFI/Donor and should be independently controlled by the PCU Office.

8.3.1.1 With written agreement from the IFI/Donor, a savings account can be opened and interest earned used for the project, if it is properly accounted for as a separate fund.

8.3.1.2 Bank statements will be addressed to the PCU for the AfDB / ASRP (for example) who will be responsible for ensuring that monthly statements are promptly received.

**8.3.2 Receipts** - When cash proceeds are sent to the bank from the IFI / Donor, a deposit slip or notification should be received.

8.3.2.1 A Bank Receipt Voucher (*may be devised later*) should be completed and signed by the Accounting Assistant. It should then be passed, together with the notification attached, to the Accountant for approval for entry in the Cash Book Journal, including verification of the account code.

8.3.2.2 All Bank Receipts Vouchers should be sequentially pre-numbered.

8.3.2.3 The Accounting Assistant will then input the Bank Receipts Vouchers into the accounting records, following the prescribed procedures.

8.3.2.4 The Bank Receipts Vouchers, together with the supporting documentation, should be filed in the Bank Receipts file in sequential order.

**8.3.3 Payments** - All payments should be made by check unless there is proper justification for payment in cash. Suppliers and subcontractors should be encouraged to accept checks.

8.3.3.1 Once valid and original invoices, requests for funds or salary payments have been properly approved for payment, a Check Payment Voucher (*may be devised later*) should be prepared by the Cashier.

8.3.3.2 All Check Payment Vouchers should be sequentially pre-numbered.

8.3.3.3 The Check Payment Voucher, with all supporting documentation attached, should be forwarded to the Accountant to be reviewed and then signed by the PCU Coordinator or CPCU Coordinator as evidence of approval.

8.3.3.4 The above documents will then be returned to the Accountant for check signature and supporting documents should be stamped "PAID" immediately after approval to ensure there is no duplication of payment.

8.3.3.5 The Accountant will sign the Check Payment Voucher as approval for entry in the Cash Book Journal including verification of the account code.

8.3.3.6 The Cashier will enter the Check Payment Voucher in a manual Cash Book Journal and the Accounting Assistant will put the Check Payment Voucher into the accounting records.

8.3.3.7 The Check Payment Vouchers, together with the supporting documentation, should be filed in the Bank Payments file in sequential number.

**8.3.4 Reconciliation** - The Accounting Assistant should prepare the Bank Reconciliation (*An Accountant Procedures Manual must still be designed*) at the end of each month. The purpose of this control is to compare the closing bank balance per the Cash Book Journal or general ledger in the accounting system with the closing balance in the bank statement. Any reconciled item should be properly identified, explained and approved.

8.3.4.1 The Head of Administration and Finance will review the Bank Reconciliation and will pass this on to the PCU Coordinator, together with a copy of the appropriate Cash Book Journal for his signature as approval.

8.3.4.2 Bank Reconciliation is to be filed with the bank statement and the manual Bank Cash Book Journal for the month in the file of month-end reports.

**8.3.5 Cash Advance** - Cash advances will only be given for the purposes of travel to the county, district or central PCU for workshops, conferences or other coordination tasks.

**8.3.5.1 Requests** -Requests for Funds (*may be devised later on*) and Requests for Advance (*may be devised later*) and the Travel authorization/Budget (*may be devised later*) should be prepared by the person requesting these cash advances.

8.3.5.1.1 Once agreed to by the PCU Coordinator or CPCU Coordinator the request should be submitted to the Accountant, who will sign as evidence of initial approval and forward this to the PCU Coordinator or CPCU Coordinator together with a duly completed Petty Cash Voucher for payment authorization.

8.3.5.1.2 The Petty Cash Voucher must clearly indicate the transaction as an advance and be coded as such for input into the accounting records.

8.3.5.1.3 The person requesting the cash advance, upon receipt of the money should sign the Petty Cash Voucher (*may be devised later*).

8.3.5.1.4 The advance must then be entered in the Outstanding Advance Book (*Accounting Procedures Manual may be devised later*).

8.3.5.1.5 The Advance request should be filed with the Petty Cash Voucher.

**8.3.6 Clearance** -The cash advance must be cleared within 10 days of trip completion.

8.3.6.1 The recipient of the advance must provide a Liquidation or Expenditure Report (*may be devised later*) detailing all payments made, supported by original invoices or expense receipts. The Accountant will be responsible for ensuring that this is done.

8.3.6.2 The Accountant will confirm that all payments are supported by original invoices or expense receipts. The Accountant will be responsible for ensuring that this is done.

8.3.6.3 The Accountant will confirm that all payments are supported by valid and original documentation and will approve the Liquidation or Expenditure Report and will clear the advance as follows,

- A credit entry must be made in the Advance Control Book and the individual advance card for the relevant Project Management Team (PMT) Officer or PCU operating unit.
- If the total expenses are greater than the advance, an additional petty cash voucher should be prepared for the surplus, and the receipt should be signed as confirmation that the cash was received.
- If the total expenses are less than the advance, a receipts voucher should be completed for the cash reimbursement.
- A Journal Voucher (*to be provided in a PCU Accounting Procedures Manual*) will then be prepared from data on the expense report and passed to the Accountant for approval. All Journal Vouchers should be sequentially pre-numbered. The Journal Voucher should be filed in the Journal Voucher File.

**8.3.7 Reconciliation** - At the end of each month, an Outstanding Advance Summary (*this should be provided in the PCU Accounting Procedures Manual*) should be performed by the Accounting Assistant. There should be agreement in the total of the outstanding advances on the individual advance cards to the total per the Advance Control Book and to the general ledger account on the computerized accounting system. Differences must be investigated.

8.3.7.1 This reconciliation should be reviewed by the Accountant and forwarded to the Head of Administration and Finance for approval, together with the Advance Control Book and the personal advance cards.

8.3.7.2 Advance reconciliation is to be filled with the manual Advance Control Book for the month in the file of month-end reports.

8.3.7.3 Personal advance cards should be ongoing over the financial year and should be signed at the end of each month by the concerned individual to confirm to the outstanding balances.

**8.3.8 Purchasing** - All purchase requests, orders, quotations, invoices and expense receipts are to be denominated in \$L.

8.3.8.1 Where the nature of the expense is shown on the invoice in another language other than English, a brief description in English should be added.

8.3.8.2 Purchase Requests (*may be devised later*) must be prepared for purchase. These should be submitted to the person authorized to approve the requests within that range of values (*according to the Authorization Limit for operating Cash and Bank Balances*):

8.3.8.3 If the value of the purchase is expected to be more than US\$100 (*or as may be approved in a set of delegation of authority*), three quotations are to be obtained and a Quotation Summary Report must be prepared to ensure cost and quality control (this may be devised later). The

Schedule with the quotations attached is to be reviewed by the Accountant and then submitted to the PCU Coordinator for approval.

8.3.8.4 For purchases of more than US\$1,000 (*or at an amount specified in the Accounting Manual*), a Purchase Order (*this should be provided in the Project Accounting Procedures Manual that may be devised later*) must be prepared.

8.3.8.5 The Purchase Order should be noted in the Purchase Order log. The Accountant will be responsible for ensuring that all goods are received following issue of a Purchase Order and that the purchase invoice is also received from the supplier.

8.3.8.6 The Purchase Order log can be reviewed by the PCU Coordinator monthly.

8.3.8.7 When receiving goods or services purchased or rendered, a Receiving Report (*may be devised later*) is to be prepared by the receiver of the goods.

8.3.8.8 He/she must sign to confirm that the quantity and condition of the goods or the performance of the services is as stated in the purchase request documentation. The Receiving Report will then be passed to the Account for certification and entry into the Purchase Order log.

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# 9.0 SUPPLIES AND PROPERTY

## 9.1 CUSTODY

9.1.1 The Accountant will be responsible for the custody and safeguarding of stocks of expendable supplies such as stationary and office supplies and should be kept in a locked cabinet to which access is restricted to the Project Accountant or the Custodian.

An Inventory Control Book (*may be devised later*) should be kept to record all stock movements, detailing the following for each item:

- Stock in:
  - Date of purchase
  - Number of items purchased
  - Payment Voucher Number
- Stock out:
  - Date of distribution
  - Number of Items distributed
  - Name of recipient
  - Stock Issue Voucher number
  - Balance of stock held

9.1.2 When stocks are requested, a purchase request form (*may be devised later*) should be prepared and signed by both the Accountant and the recipient of the stock items to confirm the date and quantity of the stock issued.

9.1.3 The Accountant is responsible for re-ordering of stocks. When stocks are depleted, a purchase request form needs to be completed in accordance with purchasing procedures explained above.

## 9.2 RECONCILIATION

At the end of each month, the balance for each item in the Inventory Control Book should agree to a physical count of the items in stock, conducted by a person independent of the custody or recording of stocks.

9.2.1 The date of count, the results and the name of the counter should be recorded in the Inventory Control Book and the PCU Coordinator should approve this on a monthly basis. Any differences should be investigated.

## 9.3 PROPERTY AND EQUIPMENT

A Fixed Asset Register (*this should be contained in a Project Accounting Procedures Manual that may be devised later*). should be set up to ensure adequate controls over property and equipment purchased or granted for the use of the project and whose useful life is expected to be more than one year.

9.3.1 The register should include:

- Date of acquisition
- Detailed description, including model numbers
- Serial number and identification code
- Location
- Source of Funds
- Purchase cost
- Comments: e.g. condition of the item at the last physical check.

9.3.2 The register should be updated for all fixed asset additions or disposals.

9.3.3 Disposal of assets must be agreed upon in writing by the PCU Coordinator and the funds provider.

9.3.4 All assets must be clearly marked as the property of the ASRP–MOA and bear an individually coded tag.

9.3.5 A regular inventory should be performed to ensure that the register remains accurate. The date of the inventory and the results should be recorded in writing and the register updated. This Property and Equipment Register, together with the inventory records, purchase invoices, and any other relevant documentation, such as ownership documents, should be filed in the Property and Equipment file.

# ANNEX A: PCU POSITIONS TOR

## LIBERIA AGRICULTURE SECTOR REHABILITATION PROJECT (ASRP)

### TECHNICAL POSITIONS FOR THE PCU

#### PCU Program Coordinator

**Location of Post:** MOA Headquarters Monrovia with occasional travel to the program areas.

**Duration:** Maximum five years, renewable every year on the basis of satisfactory performance.

**Remuneration:** Competitive salary

#### POSITION'S AUTHORITY

**Purpose of Post:** To lead the implementation of the ASRP and be fully responsible for its day-to-day management.

**Reporting to:** The Minister of Agriculture, in liaison with and guidance of, the MOA Technical Advisory team.

**Supervision given to:** All technical and administrative staff of the ASRP.

#### MAIN RESPONSIBILITIES

- Coordinate and supervise all activities of the PCU, in direct liaison with AfDB and IFAD.
- Organize and conduct program management meetings, as well as facilitate the National Steering Committee (NSC), including providing all information required by the committee and acting as the secretary for the committee.
- Responsible for efficient and effective management of program resources, including being signatory to the program special accounts.
- Coordinate the recruitment of technical assistants and national technical specialists to fill the positions in the PCU, as well as short-term specialists and other service providers required for implementation of the program.
- Appraise PCU technical staff on regular basis on job performance and otherwise, and ensure effective supervision of other contracted service providers.
- With the assistance and guidance of the procurement specialist, take full responsibility for procurement of goods and services in program implementation.
- Approve contracts for all transactions undertaken by the project in accordance with Bank and IFAD procedures, and GoL procedures where applicable.

- As the head of the project implementation team, coordinate and supervise the activities of Implementing Partners, in particular NGO and Consultant Technical Services Providers (TSP) to ensure effective delivery of program services.
- Promote collaboration with other partners, including the private sector, in the area of value chain development.
- Ensure effective planning and execution of program activities in accordance with the appraisal report and grant agreements. Prepare Annual Work Plans and Budgets (AWPB) and Procurement Plans for approval by the National Steering Committee and ensure submission to AfDB and IFAD for approval by October of every year. Authorize the subsequent releases of funds for agreed activities and ensure timely and appropriate reporting on progress and problems of program implementation, including Quarterly and Annual Progress Reports, a Mid-Term Review Report, Audit Reports and Program Completion Report, in accordance with agreed reporting format.
- Coordinate and fully participate in the activities of the Bank's supervision missions with all national stakeholders in the mission activities.
- Ensure that all program staff prepare and agree on performance objectives and criteria at the beginning of every year. Evaluate program staff performance on monthly and annual basis.
- Undertake any other responsibility that will ensure smooth and effective implementation of projects.

## **KEY QUALIFICATIONS**

### **Minimum Academic/Professional Qualifications**

Master's degree or equivalent, in Agriculture, Rural Development, or a related science, together with postgraduate qualification or proven specialized training in Project Management.

### **Minimum Experience**

At least 10 years experience in the co-ordination of donor-funded (preferably multilateral) projects/programs with proven leadership and team building and effective communication qualities; Experience with community-based and/or smallholder-oriented development initiatives is desirable.

### **Key Competencies**

#### Abilities

- Demonstrated ability to establish priorities and to plan, co-ordinate, and monitor his/her own work plan and those of subordinate staff.
- Demonstrated ability to meet deadlines, make links in work processes & anticipate next steps.
- Self motivated.

#### Skills

- Excellent interpersonal and team building skills, including negotiation skills
- Excellent written and spoken communication skills, including presentations
- Computer literacy with proficient knowledge of Word, Excel and PowerPoint applications
- Well-developed organizational skills
- Proficiency in English language with excellent communication skills

### Knowledge

- Thorough knowledge of Government and private sector institutional and organizational structures and operations in general. Experience in Liberia is an added advantage.
- Working knowledge of operational modalities for national and international NGOs is desirable.

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## Financial Management Specialist

**Location of Post:** MOA Headquarters, Monrovia with occasional travel to the project areas.

**Duration:** Maximum 2 years, renewable every year on the basis of satisfactory performance.

**Remuneration:** Competitive salary

### POSITION'S AUTHORITY

**Purpose of Post:** To ensure effective financial management in support of all PCU activities, as an integral member of the program implementation team.

**Reporting to:** Program Coordinator

**Supervision given to:** Program accountants and other administrative staff.

### MAIN RESPONSIBILITIES

The major focus of the Financial Management Specialist during the course of undertaking the following responsibilities will be the coaching and training of the accountants of the MOA in general and the ASRP in particular to ensure that they can take over the financial management responsibility. This will be the major criterion for the annual review of the Specialists' performance for purposes of contract renewal. Specific responsibilities will include, but are not limited to, the following:

- Establishing the financial management system for the PCU in accordance with AfDB and IFAD requirements. This will entail preparation of specifications and installation of appropriate accounting/opening systems to ensure that PCU and especially program management is informed of on-going financial transactions/activities and that the implementation partners, have a clear view of their financial responsibilities, the funds available and the requirements of reporting and record keeping in accordance with prevailing international practice that is consistent with GoL requirements and acceptable to AfDB and IFAD. Due to some differences in AfDB and IFAD requirements, it may be necessary to set-up two independent systems.
- Maintain all accounting records in a form appropriate for regular auditing (at least once a year), including the proper administration of the project accounts in liaison with the bankers.
- Timely processing and approval of payment requests in respect of PCU activities, ensuring that the expenditures are incurred in accordance with grant agreement and AfDB's financial management and procurement regulations.
- Following-up and reconciling requests and disbursements from AfDB and IFAD as well as ensuring timely submission of requests for disbursement to the Bank.
- Timely preparation of the necessary financial reports and statements for Quarterly Progress Reports, Audit Reports, Mid-Term review and Program Completion reports, and any other reports that would be required by the project steering committee or program management.
- Ensure the timely recruitment of external audit firm for audit of PCU accounts to enable timely submission of the Annual PCU Audit Reports before end of November of every year. In liaison with the procurement specialist AfDB and IFAD, the FMS will prepare the TOR and oversee the recruitment process, including leading the evaluation of audit firms' proposals in accordance with Bank and IFAD requirements.
- In close liaison with the Project Coordinator, supervise the preparation of the Annual Work Plan and Budget, including consolidation of the inputs by other parties for submission and presentation to the

PCU steering committee in good time to ensure that the finalised work plan and budget is submitted for Bank and IFAD consent by April of every year.

- Assist in providing coordination between various program components to ensure achievement of overall program objectives.
- Carry out any other activities that are assigned by the Program Coordinator.

## **KEY QUALIFICATIONS**

### **Minimum Academic/Professional Qualifications**

At least a Bachelors Degree in Commerce or equivalent, specializing in Accounting, together with a professional accounting qualification such as ACCA or CPA or its equivalent.

### **Minimum Experience**

At least 7 years of recent post-qualification experience in a highly professional environment. Experience with a donor-funded program/project is a requirement.

### **Key Competencies**

#### Abilities

- Demonstrated ability to establish priorities and to plan, co-ordinate, and monitor his or her own work plan
- Demonstrated ability to meet deadlines
- Self motivated team player

#### Skills

- Excellent coaching and training, as well as team-building skills
- Computer literacy with proficiency in Microsoft Word and Excel. Familiarity/practical use of relevant accounting software is essential
- Proficiency in English language with excellent communication skills

#### Knowledge

- Knowledge of Government and public sector institutional structures and operational procedures (essential)
- Working knowledge of the operational modalities for national and international NGOs (advantageous)

## Procurement Specialist

**Location of Post:** MOA Headquarters, Monrovia with occasional travel to the project areas.

**Duration:** Maximum 4 years, renewable every year on the basis of satisfactory performance.

**Remuneration:** Competitive salary

### POSITION'S AUTHORITY

**Purpose of Post:** To ensure the effective and efficient conduct of all procurement activities associated with the PCU, in full compliance with the requirements and procedures of the AfDB and IFAD, and the Government of Liberia where applicable.

**Reporting to:** Program Coordinator

### MAIN RESPONSIBILITIES

Specific responsibilities of the Procurement Specialist will include, but are not limited to:

- Establishing procurement procedures for the project in accordance with AfDB and IFAD, and GoL requirements where applicable.
- Prepare a Procurement Plan for the PCU, in consultation with other members of the PCU and the directors of the relevant MOA operating units.
- Prepare and update the annual procurement plan to be included in Annual and Quarterly Work Plans and Budgets.
- Ensure the timely procurement of goods and services as identified in the approved Procurement Plan and in accordance with AfDB and IFAD requirements.
- Prepare Standard bidding documents and coordinate the preparation of relevant inputs to standard bidding documents, such as TOR, specifications and Bills of Quantities from and supervise bidding/tendering processes for the procurement of works, goods and services following IFAD and AfDB procurement rules and procedures in addition to GoL procurement regulations as applicable.
- Prepare draft procurement notices in liaison with user entities and coordinate the evaluation of bids and consultants' proposals including preparation of bid evaluation reports, recommendations for award and draft contract documents in accordance with AfDB and IFAD requirements.
- Arrange for bid opening and service contract and negotiation meetings, including recording of proceedings in accordance with AfDB, IFAD and GoL requirements. Provide support in all stages of the procurement process, in particular in the evaluation of the bids and tenders.
- Participate in program management meetings and AfDB/IFAD supervision missions, including the preparation of all information required for the meetings and AfDB/IFAD supervision missions, in particular the procurement records for facilitating post-procurement reviews.
- Keep and maintain up-to-date procurement records, ensuring that the bidding tender evaluation process is documented in accordance with AfDB and IFAD requirements.
- Constantly review procurement arrangements in relation to the procurement plan to ensure consistency with grant agreements and identify weaknesses, if any, and measures that should be undertaken to mitigate the risks posed by any weaknesses;

- Coaching and training of MOA procurement staff.
- Carry out any other activities that are assigned by the Program Coordinator.

## **KEY QUALIFICATIONS**

### **Minimum Academic/Professional Qualifications**

At least a Master's/post-graduate degree (or its university equivalent) with a major in a relevant discipline e.g. Engineering, Architecture, procurement, Law, management, Commerce or relate field.

### **Minimum Experience**

Minimum of four years of progressive experience in the formulation and implementation of procurement-specific policies, programs and projects in African or developing countries for a successful multilateral donor-funded project or program; experience with a procurement authority will also be considered.

### **Key Competencies**

#### Abilities

- Demonstrated ability to plan and co-ordinate, and monitor his or her own work plan
- Demonstrated ability to meet deadlines
- Self motivated professional, with ability to work with under minimum supervision

#### Skills

- Computer literacy, especially with the software of Microsoft Office is essential
- Excellent team building and interpersonal skills
- Proficiency in English language with excellent communication skills

#### Knowledge

- Working knowledge of AfDB and IFAD, and/or GoL procurement rules and procedures will be advantageous

## Monitoring and Evaluation Specialist

**Location of Post:** MOA Headquarters, Monrovia with occasional travel to the project areas.

**Duration:** Maximum 4 years, renewable every year on the basis of satisfactory performance.

**Remuneration:** Competitive salary

### POSITION'S AUTHORITY

**Purpose of Post:** To establish and operate the overall program M&E system.

**Report to:** Program Coordinator

### MAIN RESPONSIBILITIES

The M&E Specialist will ensure the effective monitoring of PCU processes, activities, outputs, outcomes/impacts by undertaking specific responsibilities:

- Develop and manage the program MIS to ensure a proper flow of information to and from the operational level to the PCU, and especially the provision of timely and adequate information for decision-making by Project Management and the Executing Agency (MOA);
- Work in close liaison with all PCU staff and M&E staff of the Ministry of Agriculture, the PRS M&E Unit of the Ministry Planning and Economic Affairs (MOPEA) and Liberia Institute of Statistics and Geo-Information Services, as well as other project stakeholder agencies.
- Organise and undertake the baseline survey in conjunction with the MOPEA and LISGIS, ensuring the gender disaggregated data of all relevant project indicators.
- Ensure that appropriate M&E procedures are prepared, established and implemented so as to provide sufficient basis for review of programming progress and for recommendation for any changes that may be found to be necessary;
- Review on a regular basis the status of program implementation to identify corrective measures, bringing to the attention of program management any problems/issues arising thereof which may hinder implementation of the PCU;
- Lead the process of preparing Annual and Quarterly Work Programs in liaison with the Financial Management Specialist and Project Accountants and with the support and inputs from other technical specialists, for the consolidation and preparation of the Work Plans and Budgets. The Annual Work Plan and Budget must be prepared and submitted to AfDB and IFAD by the end of October of every year. The Specialist will also be responsible for the timely preparation of PCU quarterly and annual project implementation reports, which will contain evaluation of project progress in relation to the project objectives and outcomes, and planned outputs and activities. She/he will have similar responsibility in regard to PCU Mid-Term Review and Program Completion Reports.
- Participate in AfDB and IFAD missions, including prior mission arrangements and providing all M&E information required by the missions in accordance with mission requirements, especially reports related to the project's M&E.
- Harmonize the Program M&E with the PRS deliverables framework in general and the MOA M&E system in particular by putting in place and developing a MOA-driven process. This will entail effective establishment of the M&E system at the County, District, Clan and farmer group levels, using participatory methods;

- Prepare result-focused quarterly Monitoring Reports on all aspects of PCU progress, with special regard to cross cutting issues of gender, poverty, environment and climate change.
- Draft TOR for project results surveys, where necessary, and supervise the recruitment of the necessary service providers in liaison with the procurement specialist. Give relevant backstopping to project implementers;
- In collaboration with the Gender Specialist, ensure effective gender mainstreaming in project activities by identifying/accounting for gender issues in planning, monitoring and evaluation.
- Coordinate and consolidate periodical reports from various collaborating and/or facilitating agencies on the implementation of community activities as well as those of Implementation Partners and Service Providers.
- Design, organize, and conduct the Project Start-up Workshop, the Annual Review Workshop, and other such relevant activities aimed at assessing Project progress.
- Assist in providing coordination between various programme components to ensure achievement of overall programme objectives.
- Carry out any other activities that are assigned by the Project Coordinator.

## **KEY QUALIFICATIONS**

### **Minimum Academic/Professional Qualifications**

At least M.Sc. in Agricultural Economics, Statistics, or related disciplines. Specialized post graduate training in project management and M&E.

### **Minimum Experience**

Minimum of 7 years working experience in bilateral or multilateral donor-funded programs with at least 3 years of specific responsibility as M&E specialist.

### **Key Competencies**

#### Abilities

- Demonstrated ability to establish priorities and to plan, co-ordinate, and monitor his or her own work plan and to collaborate with colleagues across operating units
- Demonstrated ability to work under pressure and achieve results under tight deadlines
- Self-motivated team player

#### Skills

- Computer literacy and proficiency in Microsoft Excel, MS Access, MS Project essential
- Ability to develop, install and manage databases
- Excellent writing and presentation skills
- Proficiency in English language with excellent communication skills
- Excellent interpersonal skills.

Knowledge: Familiarity with, and working knowledge of, project logical framework to track inputs process, output and impacts are essential.

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## **Irrigation/Rural Infrastructure Engineering Specialist**

**Location of Post:** MOA Headquarters, Monrovia with frequent travel to the project sites.

**Duration:** At least 3 years, renewable every year on the basis of satisfactory performance.

**Remuneration:** Competitive salary.

### **POSITION'S AUTHORITY**

**Purpose of Post:** Responsible for all irrigation and rural infrastructure engineering activities relating to the Program

**Report to:** Program Coordinator

### **MAIN RESPONSIBILITIES**

The Irrigation and Infrastructure Engineering Specialist would be responsible for activities relating to rehabilitation/development of feeder roads, irrigation, micro-hydropower, potable water supply, office and market building infrastructure under the Project. He/she will report to the Project Coordinator and work with ILO-Liberia and the Ministry of Public Works (particularly the Rural/Feeder Roads Department) and other external implementation partners. Specific responsibilities of the specialist will include but not limited to the following:

- Be responsible for the implementation of the road, irrigation, portable water supply and market and office buildings and associated energy infrastructure.
- Follow-up on procurement of goods and services for all infrastructure projects. In liaison with the Procurement Specialist, prepare and/or assist implementing agencies in the preparation of TOR, bidding documents, request for proposals and bid evaluation reports for procurement of civil works, goods and technical assistance services under the agricultural infrastructure rehabilitation and development component in accordance with standards and requirements of AfDB and IFAD;
- Undertake inspection of works to verify quality, quantity and timeliness of work done and prepare and/or verify payment certificates for services providers engaged on project infrastructure activities.
- Identify the various infrastructure activities for which short-term expertise is required, prepare detailed TOR for the required specialist input, facilitate the recruitment and guide and supervise short-term technical specialists' inputs.
- Ensure that the maintenance programme of road and irrigation infrastructure is properly designed and put in place appropriate mechanisms for its execution during and after the project, in accordance with the stipulation of the appraisal report.
- Supervise any other infrastructure activity in the Project.
- In liaison with the Environmental Protection Agency (EPA), ensure that environmental mitigation measures are implemented as part of infrastructure rehabilitation and development, as well as conducting regular environmental monitoring activities.
- Facilitate the process of recruiting agricultural/irrigation engineering staff of the Ministry of Agriculture and selection of appropriate institutions within the region for their advanced level academic training, in addition to mentoring and coaching the staff to ensure their professional development before and after the academic training.

- Contribute relevant content to Project Progress Reports. Liaise with the County and District Agriculture Officers as well as the Program Monitoring Officer to prepare quarterly, bi-annual and annual progress reports, and mid-term reviews for infrastructure development and management.
- Actively participate in IFAD and AfDB supervision missions by collecting and providing infrastructure implementation progress data and information required by the missions.
- Prepare water management training modules and course requirements for Communities, Counties and Districts in liaison with training providers; give technical support to the trainers.
- Liaise with program stakeholders and other relevant projects/programs, state agencies, NGO's, private sector, and other parties in order to facilitate programme implementation.
- Assist in organizing National Steering Committee meetings and preparing records.

#### **Qualifications:**

- At Least Bachelors Degree in civil engineering with Master's degree qualification in irrigation and/or hydraulic engineering.
- Ten years proven working experience in rural infrastructure development including rural roads, water supply/irrigation & building infrastructure; Procurement experience is a required.
- Relevant regional/African experience is a must; Experience in Liberia is desirable.

#### **Key Competencies**

##### Abilities

- Demonstrated ability to establish priorities and to plan, co-ordinate, and monitor his or her own work plan and to collaborate with colleagues across operating units
- Demonstrated ability to meet deadlines.
- Results focused and self motivated professional with proven ability to work under minimum guidance.

##### Skills

- Computer literate with excellent working knowledge of Microsoft Office applications, especially Microsoft Project, Excel, Word, AUTOCAD in addition to other water/hydraulic engineering design software.
- Excellent writing and presentation skills
- Proficiency in English language with excellent communication skills
- Excellent interpersonal skills.

##### Knowledge

- Knowledge of design and construction of irrigation infrastructure, particularly for swamp rice production, portable water supply facilities and buildings.
- Knowledge in renewable/alternative energy systems such as micro-hydro power, solar and biogas is desirable.

## NATIONAL TECHNICAL POSITIONS

### Gender and Community Development Specialist

**Location of Post:** MOA Headquarters, Monrovia with frequent travel to the project sites.

**Remuneration:** GoL salary structure plus Project performance-based allowance.

#### POSITION'S AUTHORITY

**Purpose of Post:** To ensure that participatory gender awareness and community-based approaches are mainstreamed throughout all project activities and structures, through analysis, capacity building, monitoring, advocacy and networking in target communities, and advising operating units on awareness of and action on gender and community issues.

**Report to:** Project Coordinator

#### MAIN RESPONSIBILITIES

- Analyze how gender relations affect the achievement of sustainable results and how proposed results of project activities affect the relative status of men and women, taking into account not only the different roles of men and women, but also the relationship and balance between them and the institutional structures that support them.
- Design, develop and apply appropriate tools and methods for mainstreaming of participatory, gender-aware, and community-based approaches.
- Identify, design, plan, implement and monitor appropriate capacity building activities and systems, including training packages for PCU members (experts and national technical officers), MOA staff, and partner organisations. Promote collaboration with other partners, including external training and capacity building institutions, in the area of gender awareness.
- Technically support and qualitatively monitor the implementation of gender mainstreaming and community-based participatory approaches within MOA programming. Conduct case studies and minor research for learning and change. Advise on, and monitor compliance with rights and gender aware approaches within operating field units and technical and administrative support units.
- Contribute to advocacy on gender issues within MOA project areas. Network among gender-based civil society actors. Contribute to increased capacity and institution building measures towards within the MOA and implementing partners.
- Promote the development of community level civil society through coordination, cooperation and partnerships.
- Prepare relevant inputs to Annual Work Plans and Budgets (AWPB).
- Participate as appropriate in the activities of the external supervision missions, including community-level arrangements for the due participation of relevant stakeholders in the mission activities.
- Undertake any other responsibility that will ensure the effective implementation of participatory gender awareness and community-based approaches.

## **KEY QUALIFICATIONS**

### **Minimum Academic/Professional Qualifications**

Master's degree or equivalent in Gender Studies and/or Rural Development.

### **Minimum Experience**

At least 3 years of professional experience at a managerial level in programming and mainstreaming of gender issues, participatory and community-based approaches in agriculture and rural development programs.

### **Key Competencies**

#### Abilities

- Demonstrated ability to establish priorities and to plan, co-ordinate, monitor, and report on his or her own work plan
- Demonstrated ability to meet deadlines
- Self motivated

#### Skills

- Excellent interpersonal and community outreach skills
- Excellent written and spoken communication skills in English. Skills in local language(s) highly desired
- Computer literacy with proficient knowledge of Microsoft Office applications

#### Knowledge

- Demonstrated ability to conduct case studies, participatory appraisals, and social science research
- Familiarity with results-based management
- Familiarity with local and traditional organizational structures and operations in Liberia
- Working knowledge of the operational modalities for national and international NGOs is desirable

## **Agronomist**

**Location of Post:** MOA Headquarters, Monrovia or County Agricultural Office in Zwedru depending on concentration of project activities, with frequent travel to the project sites.

**Remuneration:** GoL salary structure plus Project performance-based allowance.

### **POSITION'S AUTHORITY**

**Purpose of Post:** To plan, coordinate and supervise implementation of agricultural activities, particularly the agronomic aspects, in addition to delivery of agricultural services in the field, including research and extension.

**Report to:** Program Coordinator

### **MAIN RESPONSIBILITIES**

- Support the work of the MOA in the area of food crops, especially rice, cassava and vegetables.
- Support the work of the MOA in the area of tree crops.
- Support the Seed Bank program in the area of rice seed production and certification.
- Work with the Central Agriculture Research Institute (CARI) to assemble or collate information on all seed varieties tested and approved previously in Liberia and facilitate the testing of new seed varieties; multiplication, adaptation testing and observation nurseries in farmers' fields during the growing period;
- Train MOA staff and newly hired staff as needed;
- Participate in the development of manuals on agronomic practices of major food and crops in Liberia.
- Guide and supervise activities of private sector/NGO service providers in the field, in addition to contributing to the process of their recruitment.
- In collaboration with CARI, guide and supervise the introduction of new food crop varieties and planting material for tree crop from Africa Rice Centre (WARDA) and International Institute for Tropical Agriculture (IITA) and other regional research centers for adaptation to the local environment.
- Propose agronomic and environmental implementation guidelines for various MOA projects.
- Participate in environmental assessments of project activities along with the EPA.
- Participate in technical discussions and activities pertaining to the design of MOA projects and programs and in the implementation of programs and projects in the field.
- Oversee selected MOA projects in line with the Poverty Reduction Strategy (PRS).
- Assist in carrying out other tasks as required by the Head of Technical Services Department.

### **KEY QUALIFICATIONS**

#### **Minimum Academic/Professional Qualifications**

At least Bachelor's degree in Agriculture. Master's degree in Agronomy is added advantage.

## **Minimum Experience**

At least two years working experience in rural-based agricultural development activities.

## **Key Competencies**

### Abilities

- Demonstrated ability to establish priorities and to plan, co-ordinate, monitor, and report on his or her own work plan.
- Demonstrated ability to meet deadlines.
- Self motivated, team player, able to work in a post-conflict environment with minimum supervision.
- Willingness to work in rural settings

### Skills

- Excellent interpersonal and community outreach skills.
- Excellent written and spoken communication skills in English.
- Excellent reporting skills.
- Computer literacy with proficient knowledge of Microsoft Word and Excel.

### Knowledge

- Familiarity with results-based management.
- Working knowledge of the operational modalities for national and international NGOs (desirable).

## SELECTION CRITERIA

**Position: PCU Coordinator**

**Name of Candidate:**

Criteria	Maximum Score = 100	Score for this Candidate	Remarks
<b>1.0 Basic Qualification</b>	<b>(10)</b>		
1.1 Master's degree or equivalent, in Agriculture, Rural Development, or a related science	5		
1.2 Proven specialized training in Project Management	5		
<b>2.0 General Experience</b>	<b>(20)</b>		
2.1 At least 10 year working experience	8		
2.2 Management responsibilities at least for 5 years of the ten years, with supervision of not less 5 senior staff.	4		
2.3 Experience with donor systems	4		
2.4 Experience in government systems	4		
<b>3.0 Specific experience in the field of specialization</b>	<b>(70)</b>		
3.1 Management of multi-lateral donor-funded projects.	10		
3.2 Team leadership/oversight responsibility for project design and implementation, including planning, financial management, procurement, M&E and reporting	25		
3.3 General planning and budgeting experience	10		
3.4 Experience in working within the context of community-based smallholder agriculture systems	10		
3.5 Familiarity with personnel management and staff performance appraisal systems	10		
3.6 Work experience in Liberia and the region	5		
<b>Total Score</b>			

**NOTE:** Each candidate must score a minimum of 85 points to be shortlisted.

**Position: Financial Management Specialist**

**Name of Candidate:**

<b>Criteria</b>	<b>Maximum Score = 100</b>	<b>Score for this Candidate</b>	<b>Remarks</b>
<b>1.0 Basic Qualification</b>	<b>(10)</b>		
1.1 Bachelors degree in Commerce or its equivalent, specializing in Accounting. Masters in Business Administration is added advantage	5		
1.2 Professional accounting qualification such as ACCA or CPA or its equivalent	5		
<b>2.0 General Experience</b>	<b>(20)</b>		
2.1 At least 7 years of recent post-qualification experience	10		
2.2 Experience with donor-funded program/project.	5		
2.3 Experience in government systems	5		
<b>3.0 Specific experience in the field of specialization</b>	<b>(70)</b>		
3.1 Financial management responsibilities at least for 2 years team leadership experience	8		
3.2 Experience in designing of financial management systems	20		
3.3 Planning and budgeting experience	14		
3.4 Experience in Financial, Administrative and Technical audits	15		
3.5 General management and procurement experience	8		
3.6 Work experience in Liberia and the region	5		
<b>Total Score</b>			

**NOTE: Each candidate must score a minimum of 85 points to be shortlisted.**

**Position: Procurement Specialist**

**Name of Candidate:**

<b>Criteria</b>	<b>Maximum Score = 100</b>	<b>Score for this Candidate</b>	<b>Remarks</b>
<b>1.0 Basic Qualification</b>	<b>(10)</b>		
1.1 Bachelor's degree in degree in Public or Business Administration, or a related field (refer to job description)	5		
1.2 Specialized training in procurement	5		
<b>2.0 General Experience</b>	<b>(20)</b>		
2.1 At least 4 years of working experience in procurement of goods, works and services	10		
2.2 Experience with government systems	5		
2.3 Experience with donor-financed projects/programs for at least 2 years	5		
<b>3.0 Specific experience in the field of specialization</b>	<b>(70)</b>		
3.1 Familiarity with tendering procedures, including preparation of bid/tender evaluation reports	20		
3.2 Experience in the preparation and management of contracts for supply of goods and equipment	15		
3.3 Experience in preparation of procurement plans	15		
3.4 Experience in records/inventory/stores management	10		
3.5 Experience in Liberia and the region	5		
<b>Total Score</b>			

**NOTE:** Each candidate must score a minimum of 85 points to be shortlisted.

**Position: M & E Specialist**

**Name of Candidate:**

<b>Criteria</b>	<b>Maximum Score = 100</b>	<b>Score for this Candidate</b>	<b>Remarks</b>
<b>1.0 Basic Qualification</b>	<b>(10)</b>		
1.1 Minimum of M.Sc. degree in Social Science, Agricultural Economics, Statistics, or related discipline	5		
1.2 Masters degree in Information Science or related field	5		
<b>2.0 General Experience</b>	<b>(20)</b>		
2.1 Minimum of 7 years working experience in bilateral or multilateral donor-funded programs	10		
2.2 Experience with donor-financed project	5		
2.3 Experience with government systems	5		
<b>3.0 Specific experience in the field of specialization</b>	<b>(70)</b>		
3.1 At least 3 years of specific responsibility as M&E specialist	10		
3.2 Experience in the design and setting up MIS	16		
3.3 Knowledge of, and Experience in, the design and administration of data survey instruments	12		
3.4 Work plan and budget preparation experience	8		
3.5 Knowledge of statistical analysis software	8		
3.7 Familiarity with GIS based MIS	6		
3.6 Experience in Liberia and the region	5		
<b>Total Score</b>			

**NOTE: Each candidate must score a minimum of 85 points to be shortlisted.**

**Position: Irrigation/Rural Infrastructure Engineering Specialist Candidate:**

Criteria	Maximum Score = 100	Score for this Candidate	Remarks
<b>1.0 Basic Qualification</b>	<b>(10)</b>		
1.1 At least Bachelor's degree in Civil Engineering	5		
1.2 Master's degree in Irrigation or Hydraulic Engineering	5		
<b>2.0 General Experience</b>	<b>(20)</b>		
2.1 At least 10 years of proven working experience in rural infrastructure development, including training/skills transfer experience	7		
2.2 Experience with donor-financed projects	3		
2.3 Knowledge of government systems, particularly decentralized delivery of services	3		
2.3 Procurement experience	5		
<b>3.0 Specific experience in the field of specialization</b>	<b>(70)</b>		
3.1 Team leadership experience, particularly in engineering design, construction supervision and contract administration	5		
3.2 Experience in design and supervision of construction of hydraulic structures, including earth dams/dykes, canals, pipelines and ground water abstraction works	18		
3.3. Knowledge of hydro-meteorological networks and experience in hydrological assessments	10		
Experience in the design and supervision of road & building works	8		
3.4 Experience in preparation of TOR, bills of quantities and tender documents for civil engineering works.	12		
3.5 Familiarity with mini-hydropower, as well as small solar energy and bio-gas systems	6		
3.6 Knowledge and experience in environmental impact assessment	6		
3.7 Experience in Liberia and the region	5		
<b>Total Score</b>			

**NOTE: Each candidate must score a minimum of 85 points to be shortlisted.**

**Position: Gender & Community Dev. Specialist**

**Name of Candidate:**

Criteria	Maximum Score = 100	Score for this Candidate	Remarks
<b>1.0 Basic Qualification</b>	<b>(10)</b>		
1.1 Bachelor's degree or equivalent in Social Science; Sociology or closely related field. Master's degree in Gender Studies and/or Rural Development is an advantage.	5		
1.2 Specialized post-graduate professional training in gender and development	5		
<b>2.0 General Experience</b>	<b>(20)</b>		
2.1 At least 3 years of professional experience at a managerial level in programming and mainstreaming of gender approaches in development projects	10		
2.2 Experience with government (MOA) systems, particularly decentralized delivery of services	10		
<b>3.0 Specific experience in the field of specialization</b>	<b>(70)</b>		
3.1 Experience with donor-financed project	10		
3.2 At least 2 year experience in designing and managing gender related activities of agriculture and rural development projects	25		
3.3 Experience in participatory and community-based approaches in agriculture and rural development programs	10		
3.4 Experience with affirmative action programs for youth, disabled and traumatized communities	15		
3.5 Experience in Liberia and the region	10		
<b>Total Score</b>			

**NOTE: Each candidate must score a minimum of 85 points to be shortlisted.**

**Position: Agronomist**

**Name of Candidate:**

<b>Criteria</b>	<b>Maximum Score = 100</b>	<b>Score for this Candidate</b>	<b>Remarks</b>
<b>1.0 Basic Qualification</b>	<b>(10)</b>		
1.1 At least a Bachelor's degree in Agriculture; Master's degree in Agronomy is an advantage	5		
1.2 Additional professional training in Agronomy or related field	5		
<b>2.0 General Experience</b>	<b>(15)</b>		
2.1 At 3 years of experience in rural-based agricultural development activities	10		
2.2 Knowledge about the activities of agricultural research institutes in Liberia (CARI) and the African region (WARDA, IITA)	5		
<b>3.0 Specific experience in the field of specialization</b>	<b>(70)</b>		
3.1 Experience with donor-financed projects	10		
3.2 Experience in planning and conducting participatory on-farm client-oriented agronomic trials with significant participation of farmers	15		
3.3 Planning, Preparation and conducting of training activities for extension agents	15		
3.4 Experience in the development and management of rice and cassava value chain programs	10		
3.5 Supervision of NGO's and Community Based Organisation activities	10		
3.6 Experience with government (MOA) systems, particularly decentralized delivery of services	10		
<b>Total Score</b>			

**NOTE: Each candidate must score a minimum of 85 points to be shortlisted.**

**Position: Accountant**

**Name of Candidate:**

<b>Criteria</b>	<b>Maximum Score = 100</b>	<b>Score for this Candidate</b>	<b>Remarks</b>
<b>1.0 Basic Qualification</b>	<b>(10)</b>		
1.1 A Bachelor's degree in finance and/or accounting	5		
1.2 Professional qualification in accounting	5		
<b>2.0 General Experience</b>	<b>(20)</b>		
2.1 At least 3 years of relevant work experience as an accountant	20		
<b>3.0 Specific experience in the field of specialization</b>	<b>(70)</b>		
3.1 Experience in working with accounts of donor-funded projects	10		
3.2 Knowledge of accounting systems and experience in maintenance of up to date accounting and financial records in accordance with the project's accounting system	20		
3.3 Experience in preparation, coordination and supervision of financial and administrative audits	20		
3.4 Knowledge of accounting software	10		
3.5 Familiarity with GOL financial management systems	10		
<b>Total Score</b>			

**NOTE: Each candidate must score a minimum of 85 points to be short listed.**

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