



**Integrated Operations Manual**  
*Organization, HRM, Financial Management, & M&E System*

## Table of Contents

Introduction

About EITI and LEITI

Organizational Design Information System

Staff Management Information System

Financial Management Information System

Monitoring, Evaluation, & Reporting Information System

## Introduction

The Multi-Stakeholder Group (MSG) and the Secretariat of the Liberia Extractive Industries Transparency Initiative (LEITI) have developed the following operational policies and procedures to support the effective and efficient management of the LEITI. The day-to-day functional implementation of these policies and procedures is the responsibility of the Head of Secretariat of the LEITI.

The purpose of this manual is to provide guidance and a point of reference for all LEITI staff and stakeholders as regards the day-to-day operation of the Secretariat. It covers a broad range of operational issues, organizational mission, vision, structure, and functions; general staff management information; financial management policies and procedures; and monitoring, evaluation, and reporting systems and processes.

While this manual does not answer all the operational questions and issues that will confront LEITI, it makes a reasonable effort to provide a standard framework for approaching work and the decision making process in a clear, organized, and cohesive way. It provides some detailed operational descriptions of the organizational design and the information systems that support the delivery of the programs of the LEITI.

The Manual is generally divided into five (5) sections:

### **Section 1: *About LEITI***

This Section should provide you with an understanding of the motivations behind the establishment of the LEITI and the principles and standards the LEITI supports as part of a global initiative seeking to promote transparency and accountability in the extractive industries sectors around the world, through public-private-civil society partnership.

### **Section 2: *Organizational Design Information System***

Section 2 covers foundational organizational issues – mission, vision, structure, and functions. It shows how the LEITI is organized to carry out its mission and the clear lines of authority through which organizational communication flows.

### **Section 3: *Staff Management Information System***

In this section, all human resource management issues are addressed, from staff recruitment to staff termination. Perhaps, more importantly, it contains a number of sub-systems, which provide an operational framework for dealing with all critical day-to-day issues of staff management.

### **Section 4: *Financial Management Information System***

Section 4 lays out the accounting policies and procedures that will guide financial management at LEITI. It ensures an effective system of accountability, including standard accounting practices and design, a system of good internal controls, and timely and appropriate reporting. It covers cash management, assets management, purchasing, and reporting, among others.

### **Section 5: *Monitoring, Evaluation, & Reporting Information System***

Finally, Section 5 addresses the M&E and reporting needs and challenges facing the LEITI and presents some standard processes and procedures for carrying out M&E and reporting on LEITI activities on a regular basis. It deals more with program implementation issues and the requirements for checking progress, assessing impact, and communicating regularly with stakeholders actions taken and outcomes achieved.

Together, the five (5) sections of the manual explain the nature and purpose of the LEITI and the processes, procedures, and decision tools that support an effective and efficient day-to-day operation.

## **I.1 About EITI**

### **I.1.1 Founding and Purpose**

Many countries, like Liberia, are rich in natural resources. With good governance the exploitation of these resources can generate large revenues to foster growth and reduce poverty. However, when governance is weak, it may result in poverty, corruption, and conflict. The Extractive Industries Transparency Initiative (EITI) aims to strengthen governance by improving transparency and accountability in the extractives sector. It is a global initiative that sets a global standard for transparency in oil, gas and mining. It is:

- An effort to make natural resources benefit all
- A coalition of governments, companies and civil society
- A standard for companies to publish what they pay and for governments to disclose what they receive

The EITI is a global standard that ensures more transparent management of natural resources. The EITI is backed by governments, companies, civil society, investors and international organizations. Together they developed a robust yet flexible methodology for monitoring and reconciling company payments and government revenues. The EITI process is implemented by governments, while emphasizing participation by governments, companies and civil society. The International EITI Board and the International Secretariat are the custodians of the EITI process.

The EITI supports improved governance in resource-rich countries through the verification and full publication of company payments and government revenues from oil, gas and mining. It was announced by Tony Blair, the then-Prime Minister of the United Kingdom, at the World Summit on Sustainable Development in Johannesburg, South Africa in September 2002. Ghana, Nigeria and Azerbaijan piloted the EITI approach. As of June 2009, EITI was implemented in 30 resource rich countries around the world. 12 countries have produced EITI reports.

### **I.1.2 The EITI Principles**

LEITI ascribes to the EITI Principles, agreed at the Lancaster House Conference in June 2003, which provide the cornerstone of the initiative. They are:

1. We share a belief that the prudent use of natural resource wealth should be an important engine for sustainable economic growth that contributes to sustainable development and poverty reduction, but if not managed properly, can create negative economic and social impacts.
2. We affirm that management of natural resource wealth for the benefit of a country's citizens is in the domain of sovereign governments to be exercised in the interests of their national development.
3. We recognize that the benefits of resource extraction occur as revenue streams over many years and can be highly price dependent.
4. We recognize that a public understanding of government revenues and expenditure over time could help public debate and inform choice of appropriate and realistic options for sustainable development.
5. We underline the importance of transparency by governments and companies in the extractive industries and the need to enhance public financial management and accountability.
6. We recognize that achievement of greater transparency must be set in the context of respect for contracts and laws.
7. We recognize the enhanced environment for domestic and foreign direct investment that financial transparency may bring.
8. We believe in the principle and practice of accountability by government to all citizens for the stewardship of revenue streams and public expenditure.
9. We are committed to encouraging high standards of transparency and accountability in public life, government operations and in business.

10. We believe that a broadly consistent and workable approach to the disclosure of payments and revenues is required, which is simple to undertake and to use.
11. We believe that payments' disclosure in a given country should involve all extractive industry companies operating in that country.
12. In seeking solutions, we believe that all stakeholders have important and relevant contributions to make – including governments and their agencies, extractive industry companies, service companies, multilateral organizations, financial organizations, investors, and non-governmental organizations.

### 1.1.3 The EITI Criteria

Implementation of EITI must be consistent with the criteria below:

1. Regular publication of all material oil, gas and mining payments by companies to governments (“payments”) and all material revenues received by governments from oil, gas and mining companies (“revenues”) to a wide audience in a publicly accessible, comprehensive and comprehensible manner.
2. Where such audits do not already exist, payments and revenues are the subject of a credible, independent audit, applying international auditing standards.
3. Payments and revenues are reconciled by a credible, independent administrator, applying international auditing standards and with publication of the administrator’s opinion regarding that reconciliation including discrepancies, should any be identified.
4. This approach is extended to all companies including state-owned enterprises.
5. Civil society is actively engaged as a participant in the design, monitoring and evaluation of this process and contributes towards public debate.
6. A public, financially sustainable work plan for all the above is developed by the host government, with assistance from the international financial institutions where required, including measurable targets, a timetable for implementation, and an assessment of potential capacity constraints.

### 1.1.4 Country Implementation Requirements

To become an **EITI Candidate**, an implementing country must meet the four sign up indicators. Once these have been met the country is designated as an EITI Candidate Country, EITI implementation involves a range of activities to strengthen resource revenue transparency. These activities are documented in the country workplan. The development of a work plan – discussed among and agreed by stakeholders – is one of EITI’s four sign up indicators.

If the Board considers that the country meets all of the EITI Indicators, the country will be designated as **EITI Compliant**. Where the validation report shows that a country has made progress but does not meet all the EITI Indicators, the country will remain a **Candidate**. Where Validation shows that no meaningful progress has been achieved, the Board may revoke the country’s candidate status.

To achieve **Compliant status**, which LEITI has achieved, a country must complete an EITI Validation within 2 years of becoming a Candidate Country. Once a country is Compliant, the country must undergo Validation at least every 5 years, or upon the request from the EITI International Board. Validation is an essential element of the EITI as an international standard. It provides an independent assessment of countries implementing the EITI and what measures they should take to make better and faster progress. This assessment is carried out by an independent validator, using the Country Workplan, the Validation Grid and Indicator Assessment Tools as outlined in the EITI Rules as well as the company forms. The Validation Process is carried out at the national level and is overseen by the national multi-stakeholder group. The cost is met by implementing countries. The EITI Board reviews all Validation Reports.

## 1.2 The LEITI

### 1.2.1 General Objective of LEITI

***The general objective of the LEITI is to assist in ensuring that all benefits due the Government and people of Liberia on account of the exploitation and/or extraction of the country’s minerals and other resources are (1) verifiably paid or provided; (2) duly accounted for; and (3) prudently utilized for the benefits of all Liberians and on the basis of equity and sustainability.***

## **I.2.2 Specific Objective of LEITI**

- a. To require and maintain transparency over all material payments due from and/or made by extractive companies to all agencies and levels of the Government of Liberia as well as all revenues collected from the companies by the Government;
- b. To require all companies engaged in the extraction of agriculture, forest and mineral resources in Liberia to join the LEITI;
- c. To promote the effective participation of civil society in the design, implementation, evaluation and modification of actions, activities, processes and institutional arrangements associated with resource governance in Liberia;
- d. To provide and/or serve as a platform bringing together the Government of Liberia, civil society, and relevant private companies for effective implementation of the criteria and principles of the Extractive Industries Transparency Initiative and other measures aimed at good resource governance;
- e. To promote better public understanding of the non-renewable nature of most extractive resources; the causes of resource-based conflicts; and the benefits of transparent and prudent resource governance;
- f. To promote the public disclosure of contracts and concessions bearing relationship with the extraction of forest and mineral resources;
- g. To assist, by working with other relevant institutions of Government and through independent periodic post-award audits or investigations, in ensuring that the process of awarding public concessions, contracts, licenses, permits and any other rights concerning the exploitation of diamond, gold, oil, timber, agriculture any other forest and mineral resources of Liberia is in compliance with applicable laws;
- h. To encourage and facilitate discussion and adoption of appropriate policies for fair sharing of the benefits accruing from exploitation of the natural resources of Liberia; and
- i. To ensure that pursuit of the objects of the LEITI is sufficiently established and made an integral part of the normal operations of Government.

# Organizational Design Information System

## 2.1 Mission and Purpose of LEITI

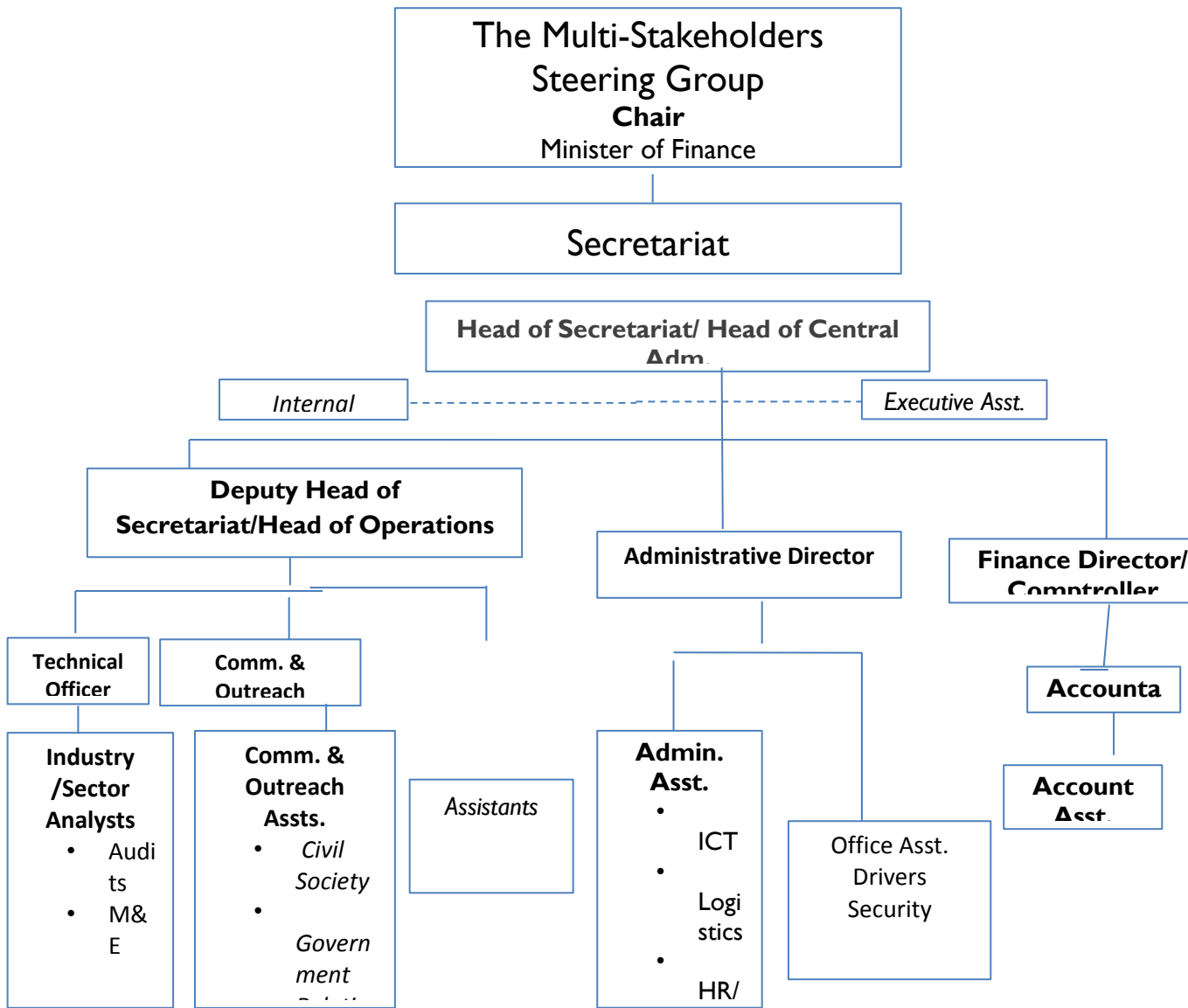
The Liberia Extractive Industry Transparency Initiative (LEITI) is a part of the global EITI initiative, aimed at achieving transparency in payments by Extractive Industry companies to governments and government linked entities. The LEITI is a voluntary, multi-stakeholders coalition of the Government of Liberia, the private sector, and Civil Society that actively seeks to strengthen governance by improving resource transparency and accountability, particularly in the extractive sector.

Through the multi-stakeholder arrangement, LEITI promotes transparency and accountability in revenue flows from the extractive industry. The LEITI achieves goal of resource transparency by requiring, obtaining, verifying, and publishing all material payments due from and/or made by extractive industry companies to all agencies and levels of the Government of Liberia as well as all revenues collected from the companies by the Government.

## 2.2 Vision of LEITI

The Vision of LEITI is that the **income and spending from the extractive industries of Liberia is transparent for all Liberians and will and contribute significantly to poverty reduction and economic and social development.**

## 2.3 Organizational Chart





## 2.4 Description of Governance and Management Structures and Responsibilities

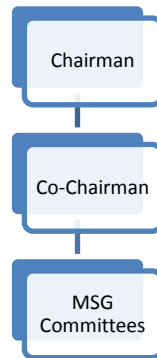
### 2.4.1 Governance Structure & Responsibilities

#### 2.4.1.1 Structure

The Liberia Extractive Industries Transparency Initiative (LEITI) is led by a governing board, called the LEITI Multi-stakeholders Steering Group ("MSG"). Membership in the Group includes:

1. **Government of Liberia**, represented by the Minister of Finance; the Minister of Lands, Mines, and Energy; the Managing Director of the Forestry Development, and the President of the National Oil Company or its successor as permanent members;
2. **Civil Society**, represented by Publish What You Pay Liberia or a successor organization and a representative of a recognized association or union of workers in the extractive sectors as permanent member plus two other organizations.
3. **Private Sector**, represented by four representatives to include at least one representative each from the mining, forestry and oil sectors as permanent members.

Members of the MSG is appointed by the President who also designate one of them as the Chairperson and another as the Co-Chairperson. In the appointment of members of the MSG to represent the civil society and the private sector the President holds appropriate consultations with members of the groups.



*Governance Structure of the LEITI*

### **2.4.1.2 Functions/Responsibilities**

The management of the LEITI, along with the implementation of all activities and programs of the LEITI shall be done by or under the authority and supervision of the MSG. Accordingly, the MSG shall be responsible to:

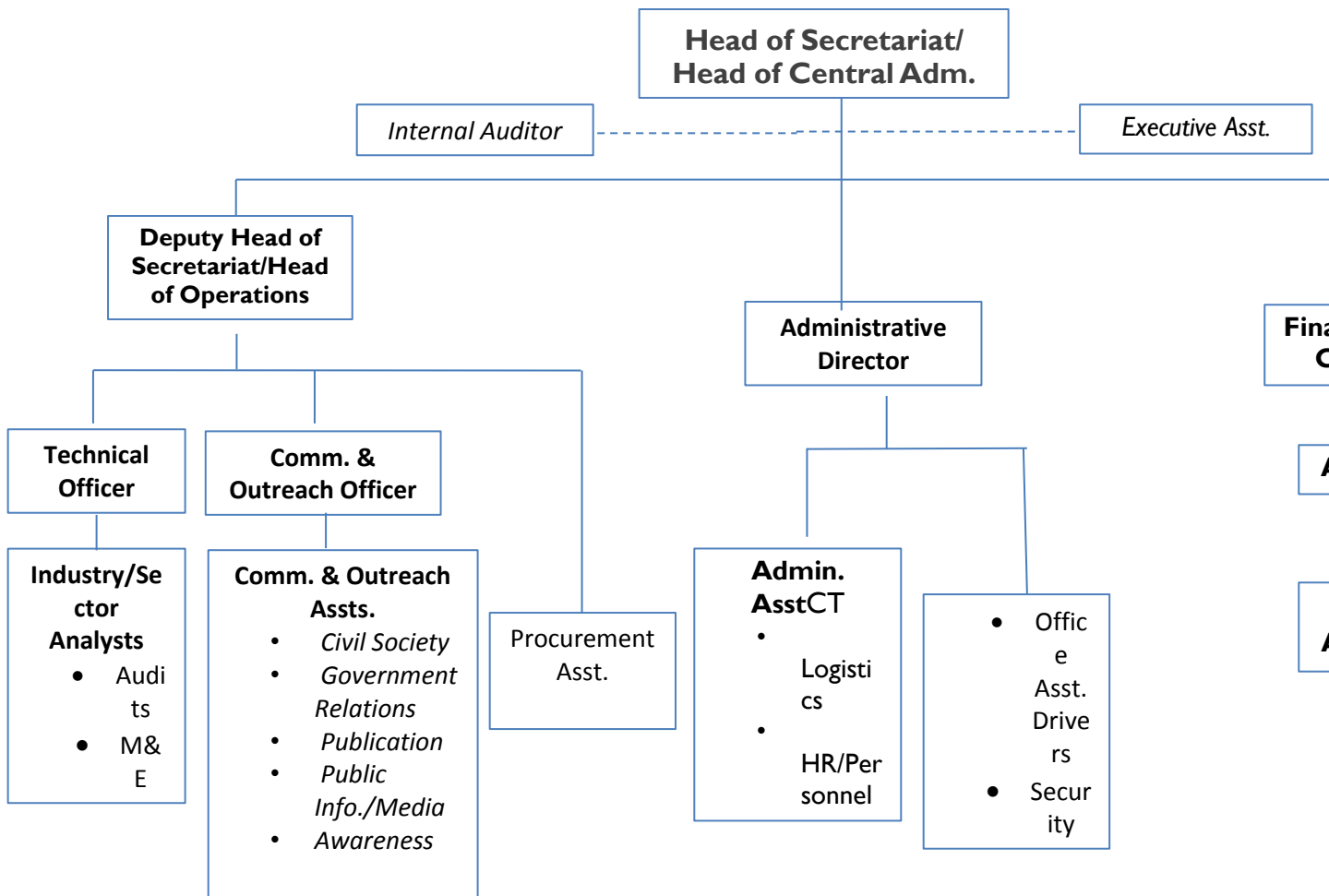
1. establish and/or reconstitute the Secretariat--responsible to carry out and/or coordinate the day-to-day operations of the LEITI;
2. adopt any and all rules necessary for the internal governance of the LEITI; and
3. adopt measures and take actions necessary for achieving the mandate and objectives of the LEITI, including, in particular:
  - To approve the work plan of LEITI;
  - To approve the Budget of LEITI;
  - To authorize and/or approve the solicitation of external assistance;
  - To recruit and dismiss the Head and the Deputy Head of the LEITI Secretariat, and to approve the recruitment of all other staff and consultants;
  - To or approve the process leading to the engagement of the Independent Administrator and/or Auditor to be responsible to perform any of the reconciliations, audit and investigations provided herein;
  - To approve the commissioning of all consultancies/studies;
  - To approve and authorize publication of the LEITI Report;
  - To determine the sanctions to be applied against any company and/or agency government failing to submit a report required by the EITI, or otherwise comply with requirements of the LEITI;
  - To approve an LEITI financial and procurement policy, and any and all other policies and procedures associated with or required for effective and transparent implementation of the LEITI; and
  - To take any and all other actions necessary for achieving the objectives of LEITI.

## **2.4.2 Management Structure & Responsibilities**

### **2.4.2.1 Structure**

The day-to-day operation of the LEITI is the responsibility of a MSG-appointed Secretariat. The Secretariat is headed by a Head of Secretariat, who is assisted by a Deputy Head of Secretariat and other staff.

The three main divisions of the Secretariat includes: I. Central Administration (headed by the Administrative Director), Operations (Headed by the Deputy Head of Secretariat), and Finance (headed by the Finance Officer/Comptroller).



The Organizational Structure of the LEITI Secretariat

### 2.4.2.2 General Functions of the LEITI Secretariat

Led by the Head of Secretariat, the LEITI Secretariat is generally responsible for running the day-to-day operations of the organization. This means that the LEITI Secretariat is responsible for turning policy decisions of the LEITI MSG into action, and coordinating all efforts and partners in implementing the EITI in Liberia.

In this role, the LEITI Secretariat:

- Develops and updates reporting templates used by extractive industries companies and concerned agencies of the Government to report revenue payments made.
- Obtaining and circulating information what will facilitate the achievement of the objectives of LEITI as may be directed by the MSG
- Conducts, through independent firms, a reconciliation of all payment data disclosed by extractive companies and all revenues data disclosed by all agencies and levels of Government
- Publishes reports on all financial transactions between the Government and the extractive industries.
- Prepares periodic reports, including annual reports, on the operation of the LEITI and the implementation of the EITI in Liberia.
- Ensures that the LEITI complies with the principles, standards, and requirements of the EITI.

- Perform any other duties as assigned by the Chairperson from time to time.

In carrying out these functions, the LEITI engages in the following programs, which further define its role:

- Outreach and advocacy (policy and related issues)
- Communicating and sharing lessons learned with stakeholders (stakeholders' relations)
- Research, Monitoring, and Evaluation
- Governance and Administration

### **2.4.2.3 Functions of Units of LEITI Secretariat**

#### **a. Office of the Head of Secretariat**

##### *Functions*

- The Office of the Head of Secretariat is responsible for advising the MSG on policy related matters and provide them with information on general EITI development to enable them to make informed policy decision, and the leadership of the LEITI and the general direction of all its programs and activities, providing overall guidance to all units and functions of the organization.
- Represent the LEITI with the public and with all stakeholders, including the MSG.
- Ensure general administrative and technical support to the MSG and implementing the EITI in Liberia.

##### *Structure*

The Office of the Head of Secretariat shall be supported by two key staff:

1. **Executive Assistant** – responsible to provide administrative support to the Office of the Head of Secretariat and his/her “special advisors” in dealing with administrative and secretarial tasks in the Office of the Head of Secretariat.
2. **Internal Auditor** – responsible to undertake review of LEITI financial and administrative policies, procedures, and practice and advise the Head of Secretariat.

In addition, the Office of the Head of Secretariat directly supervises the activities of the three key LEITI units: Operations, Administration, Finance, and Procurement.

#### **b. Office of the Deputy Head of Secretariat (Head of Operations)**

##### *Functions*

Generally responsible for assisting the Head of Secretariat run the day-to-day affairs of the LEITI Secretariat.

Carry out functions delegated by the Head of Secretariat, including direct oversight responsibility for the technical aspects of LEITI operations, including industry analysis, communication, and procurement.

##### *Structure*

By virtue of the responsibility of this office for operations issues of the LEITI, the Office of the Deputy Head of Secretariat shall be made up of the following units:

1. Technical Services (industry/sector analysis and EI audits)
2. Communications and Advocacy
3. Procurement

#### **c. Finance Department**

##### *Functions*

The Finance Department is responsible for managing LEITI's financial resources (finance), recording and reporting its financial transactions, and giving sound professional advice to the management and MSG of LEITI on issues of financial management. The specific tasks of the Department include:

- Financial policy and regulations
- Budgeting - preparation, administration, and monitoring
- Cash and asset management
- Maintenance of financial accounts and records
- Financial Reporting
- Resource mobilization
- Finance Advice

*Structure*

The Finance Department shall be structured with the following two (2) basic units:

- I. Accounts – headed by an accountant) and responsible for financial record keeping and reporting.

**d. Administration Department**

*Functions*

The Administrative Department plans, coordinates, and directs a broad range of services that allows organizations to operate efficiently. *The specific tasks of the Department will typically include:*

- Development and management of administrative policies and procedures
- Guidance on LEITI Employment Policies and manage staff employment and related issues
- Management of inventory and supplies
- Manage cross-functional activities and events of LEITI, such as programs, meetings, etc.; coordination of activities between division/departments
- Organization and maintenance of filing system for organizational documentations; employees' profiles, their related documents, and contracts; and all organizational policies: statute, policy and meeting minutes.
- To take minute for the meetings as assigned by the Head of Secretariat or his/her designated person.
- Participate in the organization's policy development, if necessary.
- Staff orientation
- Manage organizational communication flow and ensure staff access to relevant information in the LEITI
- Contracts management

*Structure*

Making up the Administration Department of LEITI shall be Administrative Assistants (responsible for ICT, Human Resource Management, and Logistics) and Office Assistants, responsible for providing assistance in the day-to-day running of the office.

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Making up the Administration Department of LEITI shall be Administrative Assistants (responsible for ICT, Human Resource Management, and Logistics) and Office Assistants, responsible for providing assistance in the day-to-day running of the office.

**Technical Section:** To support LEITI's operations by developing and implementation the technical policies and procedures needed to govern the review, quality assurance and quality management of the annual EI audits.

- Develop operational policies and procedures in line acceptable to industry practice that will guide and facilitate the review of the annual audit report submitted to the Secretariat.
- Design and coordinates the planning and implementation of the technical component of the secretariat technical audit of the extractive sector

- Design, develop and monitor the implementation of a technical capacity building strategy that will facilitate the building of the technical competence of in-house skill and other relevant stakeholders in understanding and interpreting key technical issues identified and or highlighted by the annual audits conducted by the secretariat.
- Conduct periodic technical systems assessment and review of activities to evaluate the quality and consistency of the annual audit reports submitted to the secretariat to provide second opinion and ensure accuracy of the reports.
- Guide, supervise, coordinate and oversees all the activities of Unit and ensure adequate utilization of human, material and other resources.
- Define overall operational plan for the management of the day-to-day technical related issues.
- Manage cross-functional relationships with other departments and units.
- Develop a system of gathering relevant information that may be required in the auditing of the industries and provide in a useful form when required.
- Provide technical advice on the preparation of the tender documents for the annual audits
- Design, implement and manage a quarterly reporting framework and process, to enable the Secretariat to monitor revenue flows to the Government from the EI sector
- Assist with the writing of terms of reference for reports and studies commissioned by LEITI, and provide critical feedback on interim reports provided by 3rd party consultant's appointed by LEITI
- Build capacity within the Technical Department, by providing advice and leadership and supporting the recruitment of additional Technical Staff
- Support the extension of the annual LEITI audits to other EI sectors not currently covered, as the need may arise.
- Responsible for the facilitation of the development of new and existing technical processes and procedure to ensure the secretariat is abreast with the continuous changes in the sector.
- Ensure prompt generation of Management Information report as at when due

**Communications & Advocacy Section:** Responsible for the following:

- Responsible for the overall management of the Communications Strategy of the LEITI, which includes the maintenance of close relations with all LEITI stakeholders and stakeholder groups.
- Carries out targeted communication dissemination related to the achievement of the strategic objectives of the Secretariat and the promotion of the image of LEITI;
- Disseminate relevant information about LEITI and its processes and work outputs, particularly the findings from the annual audit to relevant stakeholders.
- Coordinate all the activities of mass media and other communication outputs of the organization and oversees the design and production of all LEITI mass media and print activities.
- Design and carry out advocacy programs to strengthen and maintain widespread government and public support for the EITI process in Liberia.

**Procurement Section:** Responsible for the following:

- Develop and manage procurement policies and procedures
- Ensure that all tenders for supplies, services, etc are in accordance with policies
- Ensure that best quality and cost effective supplies, services, etc are available to the Secretariat
- Advise management of change in product and vendor
- Identify the best vendors/suppliers at the most affordable/reasonable prices while not minimizing product/service quality
- Negotiate bulk orders with better pricing as a driver
- Handles all paperwork related to purchasing and delivery of services/supplies.
- Ensure timely and orderly delivery of supplies and services
- Work closely with Finance to ensure capital is available to procure supplies and services.

**2.4.2.4 Staff Job Descriptions**

See Section 3.5 (Job Analysis and Design Information System) of this Manual for a set of job descriptions for all key management personnel of the Liberia Extractive Industries Initiative (LEITI)



Staff  
Management  
Information  
System

**Purpose**

The Staff Management Information Support Systems support the management of human resources within LEITI, including the implementation of staff regulations. This system is designed to provide information and decision resources essential for effective management of personnel services in the organization. It is also designed to maintain important record on each employee throughout his/her employment with LEITI.

**Components**

- Employee Information System
- Payroll Information System
- Position Information System
- Employee Evaluation Information System
- Job Analysis and Design Information System
- Recruiting Information System
- Employee Training and Development Information System
- Staff Regulations

**Management of the Staff MIS**

The responsibility for the management of the SMIS shall be delegated to the Administrative Assistant, particularly in the absence of a full-time or part-time HR/Personnel Manager/Director.



## Employee Information Sub-System

### 3.1.1 Purpose

The purpose of the Employee Information System is to maintain basic information on each employee in the organization, which is important for employment record keeping and a variety of personnel decision-making.

### 3.1.2 Description and Format

The Personnel Unit (or person responsible for personnel administration) maintains information on each LEITI employee, which would serve a variety of reporting and decision making purposes. The major component of the Employee Information System is the *Employee Personnel File*, which is maintained for each employee of the organization. This information system contains personnel and organizational related information related to the employee. These may include such information as:

- Name of the Employee
- Employee I.D. #
- Sex
- Date of Birth and Citizenship
- Job Title and Department
- Address and Home and Office Phone numbers
- Marital Status
- Date of Hire
- Education Level
- Employment History
- Previous Experience
- Salary Grade and Rate
- Date of Termination

This sample format below may be followed in maintaining the employee’s record in the personnel filing system:

Liberia Extractive Industries Transparency Initiative (LEITI)

**EMPLOYEE RECORD**

PHOTO

**PERSONAL INFORMATION**

**NAME OF EMPLOYEE** \_\_\_\_\_ I.D. # \_\_\_\_\_ SEX: M  F

Last First M

DATE OF BIRTH \_\_\_\_/\_\_\_\_/\_\_\_\_ CITIZENSHIP \_\_\_\_\_ MARITAL STATUS: Single  Married  Divorced/Separated

ADDRESS \_\_\_\_\_

TELEPHONE: Home \_\_\_\_\_ Office \_\_\_\_\_ Mobile \_\_\_\_\_

EDUCATIONAL LEVEL \_\_\_\_\_

**EDUCATIONAL EXPERIENCE:**

School	Date Attended	Award Received
1.		

**WORK EXPERIENCE:**

Organization	Date of Employment	Position Held
1.		

**ORGANIZATION-RELATED:**

Job Title \_\_\_\_\_ Department/Section \_\_\_\_\_

Date Hired \_\_\_\_/\_\_\_\_/\_\_\_\_ Date of Termination \_\_\_\_/\_\_\_\_/\_\_\_\_ Salary Grade \_\_\_\_\_

EMPLOYMENT HISTORY AT LEITI

Position	Department	Date	Area of Assignment
_____	_____	____/____/____	_____

In addition to the employee information, all organizational communication (such as letters of warning or suspension, promotion, recognition, termination, etc.) directed at the employee are maintained in the individual’s file for record and future reference.

Another component of the employee information system is the **SKILLS INVENTORY**. LEITI maintains an inventory of existing internal skills and experiences. This provides reference resources for undertaking operational tasks. For example, the skills inventory can be used to identify competencies for existing vacancies. It can also serve in decision-making situations related to transfers, promotions, or training and development programs. Additionally, the skills inventory is useful in identifying employees who are “underemployed”. The following format may be followed in maintaining information for the skills inventory.

Liberia Extractive Industries Transparency Initiative (LEITI)			
<b>SKILLS INVENTORY</b>			
NAME OF EMPLOYEE _____		I.D. # _____	SEX: M <input type="checkbox"/> F <input type="checkbox"/>
Last	First	M	
DATE OF EMPLOYMENT ____/____/____	TEST SCORE _____		
POSITION _____	SECTION/UNIT _____	DEPT. _____	
WORK EXPERIENCE: _____			
WORK PREFERENCES: _____			
INTERESTS: _____			
<b>SPECIAL SKILLS AND EXPERIENCES</b>			
Skills/Capacity of Employee	Method of Acquisition	Place of Acquisition	Period of Acquisition
1.			
2.			

The inventory is maintained on an employee-by-employee basis. Record is kept of general and special skills and experiences possessed by employees in the organization. The initial entry into the skills inventory for any particular employee is drawn from his/her employment records, and is continually updated as the employee acquires new skills and experiences, either as a result of training or job-related knowledge.

### 3.1.3 Software Requirements for Managing the Employee Information System

Modern computer database applications are required for managing employee information/records under the Employee Information System. They have the capacity to generate diverse information on the employee depending on the information need of the organization related to the employee.

Chosen database programs such as Microsoft Access can be customized to respond to specific employee information requirements of LEITI.

## 3.2 Payroll Information Sub-System

### 3.2.1 Purpose

The purpose of the Employee Payroll Information System is to maintain earnings information on each employee in the organization, which is important for a variety of personnel, administrative, and financial decision-making.

### 3.2.2 Description and Format

The Payroll information System is a sub-system of the financial information system, but collects and reports data pertaining to human resources that are largely operational in nature.

The human resources information system, therefore, maintains employee payroll files, which should contain at least the following minimum information about the employee:

- Salary Level
- Pay Rate
- seniority
- Earnings Record

Employee payroll information shall be provided the administration department by the finance department.

The following format may be followed for the design of an employee payroll information form, which shall form part of the employee's personnel file.

Liberia Extractive Industries Transparency Initiative (LEITI)		
<u>Employee Payroll Information</u>		
<b>Job Information</b>	<b>Employee Earnings Record</b>	
Employee: _____	<b>Position</b>	<b>Date</b>
Date of Employment ____/____/____	_____	____/____/____ TO ____/____/____
Current Position: _____	_____	____/____/____ TO ____/____/____
Job Level _____	_____	____/____/____ TO ____/____/____
Salary Level _____	_____	____/____/____ TO ____/____/____
	_____	____/____/____ TO ____/____/____

### 1.2.1 Software Requirement for Maintaining the Payroll Information System

Modern computer database applications are required for managing employee payroll information under the employee payroll information system. They have the capacity to generate and maintain all information on employee earnings from position to position and period to period earnings change. The Microsoft Access database programs can be chosen and customized to carry out this task.

## 3.3 Position Information Sub-System

### 3.3.1 Purpose

The purpose of the Position Information System is to identify each position in the organization, the job category in which the position is classified, and the employee currently assigned to the position.

### 3.3.2 Description and Format

The Position Information System of LEITI facilitates personnel decision making in diverse ways. It is used to update and maintain standard task content and job requirement, which assist in preparing job descriptions and specifications for the recruitment process. Reference to this system can also allow the administration/personnel department to identify the details about unfilled positions.

Categorized lists of unfilled positions can be very useful in helping personnel staff plan recruitment activities. In addition, to providing information about unfilled positions, which can be helpful to the recruitment process, it should also serve other needs. For example, it should help to point to human resource problems. The list of unfilled positions will identify vacant positions existing throughout the organization. Moreover, it may serve to point to high turnover in particular job categories. Or it may find that certain positions are not sufficiently compensated to retain employees. It may also expose the lack of clear promotion path for certain positions.

The following format can be useful for manual as well as computer-aided data collection and maintenance.

Liberia Extractive Industries Transparency Initiative (LEITI)	
<b><u>Position Information</u></b>	
POSITION _____	
JOB NUMBER _____	JOB CATEGORY/LEVEL _____
JOB CONTENT _____	
_____	
JOB REQUIREMENTS: _____	
_____	
EMPLOYEE CURRENTLY ASSIGNED: _____	
DATE ASSIGNED: ____/____/____	

The Position Information System should produce several routine, repetitive outputs from time to time. They may include:

*List of Filled Positions*

- By job category
- By department
- By task content
- By job requirements

*List of Unfilled Positions*

- By job category
- By department
- By task content
- By job requirements

### **3.3.3 Software Requirements Maintaining the Position Information System**

As in the case of other personnel information, modern computer database applications are required for managing position information. They have the capacity to generate and maintain all information on filled and unfilled positions in the organization. The Microsoft Access database programs can be chosen and customized to carry out this task.

## 3.4 **Employee Evaluation Information Sub-System**

### 3.4.1 Purpose

This system is designed to facilitate the review of the work of employees on a regular basis. Such reviews assist the making of decisions regarding merit pay, pay increases, transfers, promotions, training and development, and the continuity of employment.

The performance evaluation (also called performance appraisal/review) information system is also intended to be used for making decisions beyond operational issues related to the employee. For instance, it is designed to identify problems with the supervisor, with certain kinds of positions, or with recruiting sources:

- A supervisor who submits a high number of poor evaluation ratings may be evaluated in terms of his/her ability to work with people.
- If certain job titles are consistently showing poor evaluation ratings, this may mean that the requirements of the job have not been described clearly and sufficiently to allow the selection of applicants with appropriate skills.
- Performance appraisal information can also be used to find employees with poor performance ratings by the source from which they were recruited in order to identify labor sources that do not provide acceptable workers.

### 3.4.2 Description and Format

A new employee is to be evaluated at the end of his/her first three (3) months of probation. Thereafter, like all other employees, evaluation will be carried out once a year—usually at the end of the budget/operating year.

Performance appraisal data is collected through the administration of appraisal forms by the supervisor of each employee. The supervisor will proceed to review the performance of the employee for a specified period of time, based on performance criteria set long in advance and understood by the employee.

The appraisal process should be characterized by the following actions:

- An **interview** between the supervisor and the jobholder. During this interview, job analysis issues should be frankly discussed, with the jobholder given the opportunity to comment on how he/she sees his/her performance and how he/she could do better.

As part of the interview process, targets, priorities, and actions, where considered necessary for employee improvement in the coming period, should be frankly discussed and agreed. A memorandum should be sent to the jobholder after the discussion stating these targets and priorities.

The reviewing manager should take particular note of the jobholder's work interests and career aspirations and consider what actions should be taken by the jobholder, or the institution, to improve performance and develop potential.

Any queries raised by the jobholder about his/her future prospects should be answered as openly and frankly as possible. The information given should be factual and not speculative as it is easy to say things that can unnecessarily give rise to disappointments later on.

- The first section of the performance review form, which focuses on **job objectives and targets for the current review process**, should be filled by the manager/supervisor and agreed by the jobholder.
- After the interview, the reviewing manager should complete the review form covering his/her **overall assessment of the jobholder's performance**, estimate of potential, and recommendation for action to be taken. Any problems in completing these sections should be discussed with the countersigning manager.
- The countersigning manager should:

- a. Discuss the report with the reviewing manager, resolve any differences of opinion about his/her assessment, and approve the action to be taken with regard to the individual under review;
- b. Enter any comments he/she wants to make on the form. It is particularly important for him/her to comment on the jobholder's potential and how this should be developed.

Steps should then be taken to implement any actions agreed by the reviewing and countersigning managers. It is essential that the reviewing manager implements all the necessary actions resulting from the review and keeps in touch with his/her subordinate on any matter concerning his/her development and training to provide whatever coaching and encouragement is necessary.

Liberia Extractive Industries Transparency Initiative (LEITI)		SHEET 1
<b>EMPLOYEE EVALUATION REPORT</b>		Reporting Period: _____ TO _____
DEPARTMENT/UNIT:		
EMPLOYEE NAME:	TITLE:	
<b>Directions:</b>		
<i>You must provide written Performance Expectations/Goals, Observed Performance, and a Rating for your employee.</i>		
The evaluation report is necessary to provide information for the employee so that they may fulfill the responsibility of the job, including timeliness and initiative. Be sure to tell the employee what the job expectations are. At the end of the report, there will be an opportunity for the supervisor and employee to develop Job Related Development Goals and Employee Career Goals.		
<b>DEFINITIONS</b>		
<b>Performance Expectations/Goals</b>		
GOALS:		
<ul style="list-style-type: none"> <li>▪ SOURCE: Position description, mission statement, strategic goals and objectives</li> <li>▪ Typically correspond to major goals/activities on the position description</li> </ul>		
EXPECTATIONS:		
<ul style="list-style-type: none"> <li>▪ Describe in understandable language what must be accomplished</li> <li>▪ Typically address any or all the following: quality, timeliness, level of independence, communication and/or interpersonal skills</li> <li>▪ Should be observable, reasonable, and within the employee's control</li> </ul>		
<b>Observed Performance</b>		
<ul style="list-style-type: none"> <li>▪ Outcome</li> <li>▪ Whether or not performance expectations were achieved</li> <li>▪ Should be specific, objective, and focused on job-related behavior, not the person</li> </ul>		
<b>Goals for the Next Evaluation Period:</b>		
<ul style="list-style-type: none"> <li>▪ Based on the outcome of the current evaluation, list the expectations/goals for the next evaluation period.</li> </ul>		
<b>Job Related Development Goals:</b>		
<ul style="list-style-type: none"> <li>▪ PERFORMANCE DOES NOT MEET EXPECTATIONS: Establish a plan for improving performance (may be through additional training, coaching, etc.)</li> <li>▪ PERFORMANCE MEETS OR EXCEED EXPECTATIONS: may present opportunities to refresh skills or obtain new skills/knowledge through workshops, conferences, observing others, etc.</li> </ul>		
<b>JOB PERFORMANCE</b>		
(In responding, give specific examples of strengths and weaknesses as often as possible. Focus on performance expectations/goals and observed performance)		
<b>General Quality of Work</b>		
(Focus on accuracy, attention to detail, originality, timeliness, organization, degree of supervision needed to accomplish tasks)		
<b>Dependability</b>		
(Focus on attendance, punctuality, attentiveness, ability to follow instructions, ability to meet deadlines)		
<b>Job Knowledge</b>		
(Focus on level of knowledge and skills required to master work required, willingness to take the initiative in tackling new tasks)		
<b>Personality</b>		
(Focus on cooperativeness, decision-making skills, ability to work for and with others, ability to handle confrontations)		
<b>Communication Skills</b>		
(Focus on ability to use language effectively, ability to express ideas clearly and grammatically, command of oral and written language, ability to explain concepts to others)		
<b>Management Ability</b>		
(Focus on ability to identify problems, ability to creatively solve problems, ability to plan, assign and schedule workload, ability to guide an individual or group to complete a task)		
<b>Other Job Requirements</b>		
(Focus on specific needs of organization or needs for individual improvement: public contact, self-development, quality control, ability to stay within cost guidelines)		

<b>PERFORMANCE SUMMARY</b>		
<ul style="list-style-type: none"> <li>▪ What are the employee's outstanding and strongest points?</li> <li>▪ What are the employee's shortcomings and weaknesses?</li> <li>▪ Specific accomplishments and changes since last performance review.</li> </ul>		
<b>GOALS FOR IMPROVEMENT</b>		
<ul style="list-style-type: none"> <li>▪ What can the employee do to be more effective or make needed improvements?</li> <li>▪ What additional training or equipment would be helpful?</li> <li>▪ In what ways could your job be changed to make better use of your skills and abilities?</li> </ul>		
<b>OVERALL ASSESSMENT</b>		
<i>Indicate your opinion of overall performance by means of a tick against the appropriate heading</i>		
<ul style="list-style-type: none"> <li>• <b>OUTSTANDING:</b> An exceptionally valuable member of the staff; performance is consistently well above the required standards for the job</li> <li>• <b>Very Effective:</b> Displays good all round level of effectiveness; performance meets or exceeds requirements in all important tasks.</li> <li>• <b>Satisfactory:</b> A competent member of the staff; generally achieves the standards required</li> <li>• <b>Barely Satisfactory:</b> Performance does not always reach the required standards; room for improvement</li> <li>• <b>Unsatisfactory:</b> Performance does not meet the required standard</li> </ul>		
<b>POTENTIAL</b>		
<i>Indicate your opinion of potential by means of a tick against the appropriate heading</i>		
<ul style="list-style-type: none"> <li>▪ Definite potential for promotion</li> <li>▪ Some potential for promotion</li> <li>▪ Unlikely for promotion above present level</li> </ul>		
<i>(If jobholder has potential for promotion, indicate positions/levels to which he/she may be promoted)</i>		
<b>ACTION TO BE TAKEN</b>		
<i>What action should be taken to improve performances in his/her present job and/or develop him/her in his/her present position</i>		
<b>EMPLOYEE FEEDBACK</b>		
<i>(TO BE COMPLETED BY THE EMPLOYEE)</i>		
<ul style="list-style-type: none"> <li>▪ What are your most important accomplishments on the job over the past year?</li> <li>▪ What are your weakest job performance areas, or those most in need of improvement?</li> <li>▪ What steps could you take to improve?</li> <li>▪ What are your supervisor's strengths and weaknesses in managing your work?</li> <li>▪ Other work concerns you would like to discuss.</li> </ul>		
<b>ADDITIONAL COMMENTS</b>		
<i>By reviewer and/or countersigning manager to include jobholder's reaction</i>		
<b>NEXT REVIEW</b>		
<i>Date scheduled for next review:</i>		
<ul style="list-style-type: none"> <li>▪ Particular areas targeted for improvement:</li> </ul>		
This evaluation has been discussed with me. The employee's signature does not necessarily indicate agreement, but attests that the employee has had an opportunity to read, discuss, and comment on the review.		
Employee Signature	Supervisor	Date
Unit/Department Head	Personnel	Date
<b>Original form to Personnel Office. Employee and employee's supervisor retains a copy each.</b>		

### 3.4.3 Following up

Performance appraisal procedures are useless if they are not followed up. Action(s) must be planned and taken to exploit strengths and overcome weaknesses observed in employees as a result of performance evaluations.



## 3.5 Job Analysis & Design Information Sub-System

### 3.5.1 Purpose

This system exists for the purpose of describing the types of jobs needed in the organization and the qualities of the workers needed to fill them. It is primarily intended to help determine the qualities and types of employees who are to be recruited, which applicants should be selected, where new employees should be placed, and what duties and responsibilities they are expected to carry out in the various positions.

### 3.5.2 Description and Format

Job analysis and design involves the development of job descriptions and job specifications for every type of position in the organization. **Job descriptions** specify the purpose, tasks, duties, and responsibilities of each position and the conditions and performance standards under which these duties and responsibilities must be carried out. **Job specifications** describe the skills, knowledge, experience, and other personal characteristics required of workers who are to be placed in the positions described in the job descriptions. In short, the job descriptions describe the jobs, while the job specifications describe the workers needed to fill those jobs.

LEITI maintains the following levels of staffing based on the current structure. Job descriptions and specifications are developed for these jobs and offices:

Job Level	Position	Position/Job #	Grade/Level
<b>06</b>	<b>Head of Secretariat</b>	LEITI-OHS-001-06	6A
<b>05</b>	<b>Deputy Head of Secretariat</b>	LEITI-ODHS-00_-05	5A
<b>04</b>	<b>Directors</b>		
	Finance Director/Comptroller	LEITI-FIN-00_-04	4A
	Administrative Director	LEITI-ADM-00_-04	
<b>03</b>	<b>Sr. Professional Personnel</b>		
	Technical Officer	LEITI-ODHS-00_-03	4A
	Communication & Outreach Officer	LEITI-ODHS-00_-03	3A
	Internal Review Officer	LEITI-OHS-00_-03	3B
	Procurement Assistant	LEITI-OHS-00_-03	3B
	Executive Assistant	LEITI-FIN-00_-03	3B
	Accountant	LEITI-FIN-00_-03	3B
<b>02</b>	<b>Jr. Professional Support</b>		
	Professional Assistants (Operation/Programs/Administration)	LEITI-____-00_-02	2A
<b>01</b>	<b>Non-Professional Category</b>		
	Office Assistants	LEITI-ADM-00_-01	1A
	Drivers	LEITI-ADM-00_-01	1B
	Messengers	LEITI-ADM-00_-01	1B
	Security	LEITI-ADM-0000_-01	1B

#### Grade

The Grade refers to salary and benefit levels. At each grade/level, a range is set within which all staff at that grade/level are paid. It is therefore possible that staff at the same level earn slightly different salaries, from minimum to maximum within the salary range.

**Job Number**

Note the content of the Employee Job Number (using the HoS's Job Number to illustrate):

- **LEITI** - The Employer, Liberia Extractive Industries Transparency Initiative
- **OHS** - The department in which the employee works; in this case, Office of the Head of Secretariat
- **001** - Employment Number (based on time of employment and assigned staff number, based on staff already employed). Here, it is assumed that because the LEITI is a new organization, the current HoS was the first employee to be hired, thus, 001.
- **05** - Employee Level in the structure; it is anticipated that Level 5 will be the highest level.

**3.5.3 Job Descriptions and Specifications**

This section presents job descriptions and specifications for primary positions—from Level 01 to Level 06. These include the Head of Secretariat, Deputy Head of Secretariat, Sr. and Jr. Officers, and non-professional staff.

**3.5.3.1 Head of Secretariat**

Liberia Extractive Industries Transparency Initiative (LEITI)		<i>Job Description I</i>
<b>Job Title</b>	<b>Head of Secretariat</b>	
<b>Job No. &amp; Grade</b>	LEITI-OHS-001-06 / 6A	
<b>Salary Level</b>	SL-6	
<b>Reports to</b>	The MSG(through the Chair)	
<b>Supervises</b>	<ul style="list-style-type: none"> <li>• Deputy Head of Secretariat</li> </ul>	
	<ul style="list-style-type: none"> <li>• Finance Director</li> </ul>	
	<ul style="list-style-type: none"> <li>• Administration Director</li> </ul>	
	<ul style="list-style-type: none"> <li>• Executive Assistant</li> </ul>	
	<ul style="list-style-type: none"> <li>• Internal Review Officer</li> </ul>	
<b>General Description</b>	<p>The Head of Secretariat is the Chief Executive Officer (CEO) of LEITI, responsible for the overall, day-to-day management of the organization. The HoS's key responsibility is to implement the strategic goals and objectives of the organization. With the Chair of the MSG, the HoS enables the MSG to fulfill its governance function as well as gives direction and leadership toward the achievement of the organization's philosophy, mission, strategy, and its annual goals and objectives.</p>	
<b>Duties and Responsibilities</b>	<p>The Head of Secretariat of LEITI shall have the following specific duties and responsibilities:</p> <p><b>Overall Functions/Accountabilities:</b></p> <p>The HoS is responsible to the MSG and works together with the MSG to develop policies and plans consistent with the mandate as expressed by the LEITI Act and the Stakeholders.</p> <p>Generally, the HoS is accountable to the MSG for:</p> <ul style="list-style-type: none"> <li>• Contributing to the development of annual goals and objectives;</li> <li>• Ensuring that LEITI procedures and overall management are designed in accordance with established MSG policy; and</li> <li>• Keeping the MSG informed of existing or impending MSG policy issues.</li> </ul> <p>To enhance and participate in the common goals and objectives of the LEITI, the HoS will:</p> <ul style="list-style-type: none"> <li>• Provide overall leadership and management of the LEITI, as both a financially strong and socially responsible organization.</li> <li>• Manage the LEITI in accordance with the LEITI Act and public service standards in matters relating to staff and other issues in the area of general administration.</li> <li>• Establish an effective working relationship with the MSG and provide support and consultative advice regarding all aspects of the LEITI's operations.</li> <li>• Keep the MSG members abreast of current issues, opportunities and potential risks to the LEITI.</li> <li>• Meet regularly and as required with MSG to view material issues and to ensure that the MSG is provided, in a timely manner, with all information necessary to permit the MSG to fulfill its statutory and other obligations.</li> </ul>	

**Specific Duties and Responsibilities**

1. *MSG Administration and Support* -- Supports operations and administration of the MSG by advising and informing MSG members, interfacing between MSG and Secretariat, and supporting MSG's evaluation of Head of Secretariat
2. *General Management and Program Delivery* -- Oversees design, promotion, delivery and quality of LEITI's programs and activities:
  - Develop and implement operational policies, strategic plans, and Annual Operating Plans to guide the LEITI within the limits prescribed, delegated authority, and the framework of the strategic directions approved by the MSG.
  - Operate the LEITI within established policies, maintain a regular policy review process, and revise or develop policies for presentation to the MSG.
  - Ensure the LEITI operates within all regulatory requirements of the Government and obligations imposed by the LEITI Act and the EITI Standards.
  - Keep abreast of issues which may significantly impact the LEITI.
  - Ensure the LEITI meets audit requirements.
3. *Financial and Facilities Management* -- Recommends yearly program and budget for MSG approval and ensure prudent management of the organization's resources within program and budget guidelines and according to established, applicable regulations
4. *Human Resource Management* -- Effectively manages the human resources of the LEITI according to authorized personnel policies and procedures that fully conform to current laws and regulations:
  - Create and maintain an organizational environment that promotes positive staff morale and performance.
  - Ensure effective human resources programs are developed and maintained to support the strategic goals of the LEITI (includes recruiting, performance management, training, succession planning, employee relations, and compensation).
  - Direct, motivate and maintain a competent, well-trained, flexible and responsive staff capable of meeting current and future needs.
  - Develop and recommend the overall LEITI organizational structure and staffing to the MSG.
  - Develop and maintain an annual MSG-approved plan for the development and succession of management.
5. *Community and Public Relations* -- Assures the LEITI and its mission, programs, and activities are consistently presented in strong, positive image to relevant stakeholders
6. *Resource Mobilization* -- Oversees resource mobilization planning and implementation, including identifying resource requirements, researching funding sources, establishing strategies to approach funders, submitting proposals and administrating resource mobilization records and documentation

Liberia Extractive Industries Transparency Initiative (LEITI)		Job Specification I
<b>Job Title</b>	<b>Head of Secretariat</b>	
<b>Job No.</b>	LEITI-OHS-001-06 / 6A	
<b>Salary Level</b>	SL-6	
<b>Job Requirements</b>		
<i>Education &amp; Experience</i>	A Masters or Advanced Degree in natural resource management, economics, law, public administration, or related field;	
	<ul style="list-style-type: none"> <li>• Minimum of 10 years proven successful experience at the senior management level having managed professionals, with at least five of those years in natural resource management, economics, law, public administration at senior management level.</li> <li>• Knowledge of auditing or accounting standards is an advantage;</li> <li>• Previous engagement with private, public and civil society actors</li> <li>• Experience (1) with extractive industries and (2) in governance-related work;</li> </ul>	
<i>Physical/Health</i>	Good health, emotionally stable	
<i>Appearance</i>	Neat, well-groomed.	
<i>Special Skills &amp; Abilities</i>	<ul style="list-style-type: none"> <li>▪ Excellent research, writing and analytical skills; good English language skills</li> <li>▪ Able to work with and supervise others</li> <li>▪ Understanding of the business of EITI and LEITI</li> <li>▪ Able to work long and difficult hours</li> <li>▪ Able to work without close supervision</li> </ul>	

**3.5.3.2 Deputy Head of Secretariat**

Liberia Extractive Industries Transparency Initiative (LEITI)		<i>Job Description 2</i>
<b>Job Title</b>	<b>Deputy Head of Secretariat</b>	
<b>Job No. &amp; Grade</b>	LEITI-ODHS-00_-05 / 5A	
<b>Salary Level</b>	SL-5	
<b>Reports to</b>	The Head of Secretariat	
<b>Supervises</b>	<ul style="list-style-type: none"> <li>• Communications Officer</li> <li>• Technical Officer</li> <li>• Procurement Assistant</li> </ul>	
	<ul style="list-style-type: none"> <li>• The Deputy Head of Secretariat is generally responsible for assisting the Head of Secretariat run the day-to-day affairs of the LEITI Secretariat. He/she carries out functions delegated by the Head of Secretariat, including direct oversight for the technical aspects of LEITI's operations, which include industry analysis, audits, and monitoring and evaluation.</li> </ul>	
<b>General Description</b>	The Deputy Head of Secretariat of LEITI shall be delegated the following specific duties and responsibilities by the Head of Secretariat:	
<b>Duties and Responsibilities</b>	<ul style="list-style-type: none"> <li>• Lead/supervise technical staff in the development and implementation of the technical policies and procedures needed to govern the review, quality assurance and quality management of the annual EI audits and associated functions of the LEITI</li> <li>• Lead/supervise technical staff in research, analysis (financial/industry), and reporting relative to the work of the LEITI;</li> <li>• Supervise the management (planning and implementation) of LEITI's Communication Strategy, programs, plans, working with the relevant LEITI staff;</li> <li>• Lead technical staff in managing the LEITI reporting responsibilities and the dissemination of said reports;</li> <li>• Ensure LEITI's procurement policies are fully implemented;</li> <li>• Ensure effective monitoring and evaluation of LEITI's programs;</li> <li>• Assist the Head of Secretariat to prepare the LEITI's annual programs and operations</li> </ul> Perform such other duties and tasks as may be assigned by the Head of the Secretariat	

Liberia Extractive Industries Transparency Initiative (LEITI)		<i>Job Specification 2</i>
<b>Job Title</b>	<b>Deputy Head of Secretariat</b>	
<b>Job No.</b>	LEITI-ODHS-00_-05 / 5A	
<b>Salary Level</b>	SL-5	
<b>Job Requirements</b>		
<b>Education &amp; Experience</b>	A minimum of Bachelor's Degree in natural resource management, economics, law, public administration, or related field; an advanced degree in any of these fields an advantage.	
	<ul style="list-style-type: none"> <li>• Minimum of 5 years proven successful experience at the senior management level having managed professionals, with at least three of those years in research, accounting, extractive industry, or civil society at the senior management level.</li> <li>• Knowledge of research methodology, auditing, or accounting standards is an advantage</li> </ul>	
<b>Physical &amp; Health</b>	Good health, emotionally stable	
<b>Appearance</b>	Neat, well-groomed	

<i>Special Skills &amp; Abilities</i>	<ul style="list-style-type: none"><li>▪ Excellent research, writing and analytical skills; good English language skills</li><li>▪ Able to work with and supervise others</li><li>▪ Understanding of the business of LEITI</li><li>▪ Able to work long and difficult hours</li><li>▪ Able to work without close supervision</li></ul>
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**3.5.3.3 Finance Director**

Liberia Extractive Industries Transparency Initiative (LEITI)		<i>Job Description 3</i>
<b>Job Title</b>	<b>Finance Director</b>	
<b>Job No. &amp; Grade</b>	LEITI-FIN-00_-04 / 4A	
<b>Salary Level</b>	SL-4	
<b>Reports to</b>	The Head of Secretariat	
<b>Supervises</b>	<ul style="list-style-type: none"> <li>• Accountant</li> <li>• Accounts Officers</li> </ul>	
<b>General Description</b>	The Finance Director is the Chief Financial Officer of the LEITI. He/she has the responsibilities to handle and/or coordinate all financial management, financial reporting, and compliance functions and obligations of the LEITI.	
<b>Duties and Responsibilities</b>	<p><i>The Finance Director shall have the following duties and responsibilities:</i></p> <ul style="list-style-type: none"> <li>• Ensure adequate <b>internal controls</b> -- Required financial documents exist &amp; remain current; accounting policies and procedures are constantly update; LEITI assets are adequately safeguarded; report are made to the Head of Secretariat of any financial irregularities found.</li> <li>• Develop and/or improve <b>financial information systems</b> and ensure that all appropriate persons are able to use it and all data is accurate, complete and relevant for LEITI, donors, and budget holder information requirements.</li> <li>• Implement financial management <b>policies and procedures</b> and develop tools and systems for ensuring compliance with LEITI's overall policies &amp; government, donor, and other partners' financial and administrative policies and procedures; ensure implementation of policies and control systems for purchases, stores, inventory, and others.</li> <li>• Develop systems to ensure proper <b>cash management</b> -- funds are always available for LEITI and are within minimum and maximum limits (monitoring funding and cash flows) and that cash is properly managed and secured; prepare appropriate periodic cash management reports, especially as per funders' requirements.</li> <li>• Coordinate the annual fiscal planning process for the LEITI (including donor negotiations), providing <b>budgets</b> for the operation of the organization in line with annual work programs and funders' requirements; review and revise budgets as appropriate and report periodically on budget performance (plan against actual).</li> <li>• Produce period financial <b>reports</b> for the MSG, funders, and other stakeholders, as may be required from time to time; make recommendations on financial management issues.</li> <li>• Facilitate and co-ordinate the external <b>audit</b>; lead the development of action plans based on both external and internal audit recommendations and monitor progress on achievements.</li> <li>• Supervise and/or carry out other related duties, as may be assigned.</li> </ul>	

Liberia Extractive Industries Transparency Initiative (LEITI)		<i>Job Specification 3</i>
<b>Job Title</b>	<b>Finance Director</b>	
<b>Job No.</b>	LEITI-FIN-00_-04	
<b>Salary Level</b>	SL-4	
<b>Job Requirements</b>		
<b>Education &amp; Experience</b>	<ul style="list-style-type: none"> <li>• Degree in Accounting, Finance, administration.</li> <li>• Possession of ACCA, ACA or any other relevant accounting professional qualification an advantage.</li> <li>• Possession of an MBA or advance financial management training also an advantage.</li> <li>• Minimum of 10 years administration &amp; financial management experience out of which 5 years should be top supervisory level.</li> <li>• Donor reporting</li> </ul>	
<b>Physical &amp; Health</b>	Good health, emotionally stable	
<b>Appearance</b>	Neat, well-groomed	
<b>Special Skills &amp; Abilities</b>	<ul style="list-style-type: none"> <li>• People Management</li> <li>• Taxation management skills</li> <li>• Excellent research, writing and analytical skills; good English language skills</li> <li>• Able to work with and supervise others</li> </ul>	

	<ul style="list-style-type: none"><li>• Understanding of the business of LEITI</li><li>• Able to work long and difficult hours</li><li>• Able to work without close supervision</li></ul>
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**3.5.3.4 Administrative Director**

Liberia Extractive Industries Transparency Initiative (LEITI)		Job Description 4
<b>Job Title</b>	<b>Administrative Director</b>	
<b>Job No. &amp; Grade</b>	LEITI-ADM-00_-04 / 4A	
<b>Salary Level</b>	SL-4A	
<b>Reports to</b>	The Head of Secretariat	
<b>Supervises</b>	<ul style="list-style-type: none"> <li>• Administrative Assistants (IT, Logistics, HRM.....)</li> </ul>	
	<ul style="list-style-type: none"> <li>• Office Assistants</li> </ul>	
	<ul style="list-style-type: none"> <li>• Drivers</li> </ul>	
	<ul style="list-style-type: none"> <li>• Other Admin staff</li> </ul>	
<b>General Description</b>	<p>The <i>Administrative Director</i> is responsible to <i>plan</i>, coordinate, and direct a broad range of services that support all units of LEITI and allow the organization to operate efficiently. The Administrative Director oversees centralized operations that meet the needs of multiple departments, such as information and data processing, mail, materials scheduling and distribution, printing and reproduction, records management, telecommunications management, security, wellness, and transportation services, among others.</p>	
<b>Duties and Responsibilities</b>	<p><i>The Administrative Director shall have the following duties and responsibilities:</i></p> <ul style="list-style-type: none"> <li>• Administer and monitor all activities of the Administration Department, ensuring that it is operating smoothly, efficiently and in a timely manner.</li> <li>• Ensure the development and management/application of LEITI’s administrative policies and procedures.</li> <li>• Guide LEITI’s Employment Policies and manage staff employment and related issues</li> <li>• Manage the storage and use of inventory and supplies.</li> <li>• Manage cross-functional activities and events of LEITI, such as programs, meetings, etc.</li> <li>• Organizes and maintains filing system for organizational documentations; employees’ profiles, their related documents, and contracts; and all organizational policies: statute, policy and meeting minutes.</li> <li>• Take minute for the meetings, as assigned by the Head of Secretariat or his/her designated person.</li> <li>• Undertake all staff orientation.</li> <li>• Manage organizational communication flow and ensure staff access to relevant information in the LEITI.</li> <li>• Ensure that contracts, insurance requirements, and government regulations and standards are followed and up to date.</li> <li>• Organize and maintain regular inventory list of property of the organization at every six months basis in cooperation with finance officer.</li> <li>• Liaise with external contacts to assure smooth operation of the LEITI, i.e. local authorities, partner organizations, and so on.</li> <li>• Regularly communicate and develop reports, work plan, time schedule, arising problems, and results of related works to the Head of Secretariat.</li> <li>• Participate and contribute knowledge and experience to build team/institutional capacity.</li> <li>• Perform effectively and in timely manner works assigned, and undertake any other support duties as may be required from time to time by the Head of Secretariat or the person designated by the Head of Secretariat.</li> </ul>	

Liberia Extractive Industries Transparency Initiative (LEITI)		<i>Job Specification 4</i>
<b>Job Title</b>	<b>Administrative Director</b>	
<b>Job No.</b>	LEITI-ADM-00_-04	
<b>Salary Level</b>	SL-4A	
<b>Job Requirements</b>		
<i>Education &amp; Experience</i>	<p>Must be a bachelor's degree holder in management or related fields.</p> <p>Extensive experience related to the duties of this position is also required because of the wide array of decisions and judgments that has to be made in relation to the job. Thus, a minimum of 7 years of related work experience is required.</p>	
<i>Physical &amp; Health Appearance</i>	Good health, emotionally stable	
<i>Special Skills &amp; Abilities</i>	<ul style="list-style-type: none"> <li>• Knowledge of a wide range of qualitative and/or quantitative methods for the development and management of major administrative programs,</li> <li>• Demonstrated analytical ability</li> <li>• Strong written and verbal communications skills.</li> <li>• People Management: able to work with and supervise others</li> <li>• Understanding of the business of LEITI</li> <li>• Able to work long and difficult hours</li> <li>• Able to work without close supervision</li> </ul>	

**3.5.3.5 Technical Officer**

Liberia Extractive Industries Transparency Initiative (LEITI )		Job Description 5
<b>Job Title</b>	<b>Technical Officer</b>	
<b>Job No. &amp; Grade</b>	LEITI-ODHS-00_-03 / 3A	
<b>Salary Level</b>	SL-4A	
<b>Reports to</b>	The Deputy Head of Secretariat	
<b>Supervises</b>	<ul style="list-style-type: none"> <li>• Sector/Industry Analysts/M&amp;E</li> <li>•</li> </ul>	
<b>General Description of the Job</b>	<p>The Technical Officer serves as the technical leader of the Secretariat, providing required leadership and technical support to LEITI’s operations, particularly in developing and implementing the Secretariat’s technical policies and procedures governing the review and quality outcomes of the annual audits and plans for remediation. The Technical Officer also leads in developing strategies for data capturing, system strengthening, and revenue management tracking</p>	
<b>Duties and Responsibilities</b>	<p><i>The Technical Officer of LEITI shall have the following specific duties and responsibilities:</i></p> <ul style="list-style-type: none"> <li>• Develop operational policies and procedures in line acceptable to industry practice that will guide and facilitate the review of the annual audit report submitted to the Secretariat.</li> <li>• Design and coordinates the planning and implementation of the technical component of the secretariat technical audit of the extractive sector</li> <li>• Design, develop and monitor the implementation of a technical capacity building strategy that will facilitate the building of the technical competence of in-house skill and other relevant stakeholders in understanding and interpreting key technical issues identified and or highlighted by the annual audits conducted by the secretariat.</li> <li>• Conduct periodic technical systems assessment and review of activities to evaluate the quality and consistency of the annual audit reports submitted to the secretariat to provide second opinion and ensure accuracy of the reports.</li> <li>• Guide, supervise, coordinate and oversees all the activities of Unit and ensure adequate utilization of human, material and other resources.</li> <li>• Define overall operational plan for the management of the day-to-day technical related issues.</li> <li>• Manage cross-functional relationships with other departments and units.</li> <li>• Develop a system of gathering relevant information that may be required in the auditing of the industries and provide in a useful form when required.</li> <li>• Provide technical advice on the preparation of the tender documents for the annual audits</li> <li>• Design, implement and manage a quarterly reporting framework and process, to enable the Secretariat to monitor revenue flows to the Government from the EI sector</li> <li>• Assist with the writing of terms of reference for reports and studies commissioned by LEITI, and provide critical feedback on interim reports provided by 3rd party consultant’s appointed by LEITI</li> <li>• Build capacity within the Technical Department, by providing advice and leadership and supporting the recruitment of additional Technical Staff</li> <li>• Support the extension of the annual LEITI audits to other EI sectors not currently covered, as the need may arise.</li> <li>• Responsible for the facilitation of the development of new and existing technical processes and procedure to ensure the secretariat is abreast with the continuous changes in the sector.</li> <li>• Ensure prompt generation of Management Information report as at when due</li> <li>• Perform other duties as may be assigned from time to time by the Deputy Head of Secretariat (and Head of Secretariat)</li> </ul>	

Liberia Extractive Industries Transparency Initiative (LEITI)		Job Specification 5
<b>Job Title</b>	<b>Technical Officer</b>	
<b>Job No.</b>	LEITI-ODHS-00_-03 / 3A	
<b>Salary Level</b>	SL-4A	
<b>Job Requirements</b>	<p>Bachelor's degree in Mining Engineering or master's degree or additional qualification in any field directly related to Extractive Industry Operation required.</p> <p><i>Further training in the following is desired:</i></p> <ul style="list-style-type: none"> <li>• Extractive Sector Auditing</li> <li>• Extractive Industries Operation</li> <li>• Auditing of Extractive Industries</li> <li>• Report writing</li> <li>• Strategic plan development and implementation</li> <li>• Change Management</li> <li>• Project/Program Management</li> <li>• Relationship Management</li> </ul> <ul style="list-style-type: none"> <li>• At least 10 years relevant experience, 5 of which should be at top senior supervisory level.</li> <li>• Plus, in-depth experience and knowledge of the reform initiatives in the extractive industries sector</li> </ul>	
<b>Education &amp; Experience</b>		
<b>Physical &amp; Health</b>	Good health, emotionally stable	
<b>Appearance</b>	Neat, well-groomed	
<b>Special Skills &amp; Abilities</b>	<p><i>Knowledge</i></p> <ul style="list-style-type: none"> <li>▪ Knowledge of the business of EITI and LEITI</li> <li>• Revenue Management system in the Liberian extractive sector</li> <li>• Extractive sector operation and auditing</li> <li>• Extractive sector reform efforts/ initiatives</li> <li>• Strategic plan development and implementation</li> <li>• Writing of a high level and or sensitive report.</li> <li>• Budgeting and budget control</li> <li>• Knowledge of Auditing standard and practice (National and International)</li> </ul> <p><i>Skills</i></p> <ul style="list-style-type: none"> <li>• Research skills</li> <li>• Economic analysis skills</li> <li>• Project management skills</li> <li>• Presentation skills</li> <li>• Analytical skills</li> <li>• English language and technical writing Skills</li> </ul> <p><i>Behavioral</i></p> <ul style="list-style-type: none"> <li>• Tactical and interpersonal</li> <li>• Proactive identification and elimination of inefficiencies.</li> <li>• Continual self and subordinate development.</li> <li>• Goal and quality oriented</li> <li>• Able to work with others</li> <li>▪ Able to work long and difficult hours</li> <li>▪ Able to work without close supervision</li> </ul>	

**3.5.3.6 Communications and Outreach Officer**

Liberia Extractive Industries Transparency Initiative (LEITI)		<i>Job Description 7</i>
<b>Job Title</b>	<b>Communications &amp; Outreach Officer</b>	
<b>Job No. &amp; Grade</b>	LEITI-ODHS-00_-03 / 3B	
<b>Salary Level</b>	SL-3A	
<b>Reports to</b>	Deputy Head of Secretariat	
<b>Supervises</b>	<ul style="list-style-type: none"> <li>Communication &amp; Outreach Assistants (<i>media, production, advocacy, etc.</i>)</li> </ul>	
<b>General Description of the Job</b>	<p>Under the direction and guidance of the Deputy Head of Secretariat, the Communications &amp; Advocacy Officer is responsible to implement the Communications Strategy of the LEITI, ensures effective communication dissemination with all stakeholders and the public regarding the work, achievements, and image of the LEITI. The job holder is also responsible for organizing and implementing advocacy programs and strategies to ensure continued stakeholder and general public support for the ideals and work of the EITI in Liberia.</p>	
<b>Duties and Responsibilities</b>	<p><i>The Communications Officer of LEITI shall have the following specific duties and responsibilities:</i></p> <ul style="list-style-type: none"> <li>Define overall operational plan for the management of the day-to-day communication related issues.</li> <li>Share results of studies, Audits, issues, policy analysis, and other research that informs policy of critical issues in LEITI's thematic areas in terms of transparency, accountability, service delivery and its design.</li> <li>Develop, implement, and monitor LEITI's communication policies, strategies, and plans, with the aim of achieving the LEITI's objectives.</li> <li>Coordinate and act as the central communication point for national media activities in LEITI.</li> <li>Act as media spokesperson in line with the aims and objectives of LEITI and the developed communication plans with the aim of ensuring optimal media exposure and proper information dissemination.</li> <li>Develop professional communications materials, including press releases, information kits, workshop materials, talking points, speeches, brochures, scripts, and other related materials with the aim of achieving the objectives of LEITI;</li> <li>Manage the production of LEITI's Quarterly Newsletter, Press Statements, and other media items;</li> <li>Interact with CSOs, ad agencies, and other relevant stakeholder to deliver compelling messages to targeted audiences.</li> <li>Identify and maintain lists of relevant media contacts, editors, community leaders, other opinion leaders, industry contacts and government contacts;</li> <li>Manage the dissemination of information, organizing workshops, identifying participants and associated logistical needs;</li> <li>Manage cross-functional relationships with other stakeholders; Mass Media, Print Media, Consultants, Committees, and CSOs</li> </ul>	

Liberia Extractive Industries Transparency Initiative (LEITI)		<i>Job Specification 6</i>
<b>Job Title</b>	<b>Communication &amp; Outreach Officer</b>	
<b>Job No.</b>	LEITI-ODHS-00_-03 / 3B	
<b>Salary Level</b>	SL-3A	
<b>Job Requirements</b>		
<b>Education &amp; Experience</b>	<p>Degree in communications, journalism, public relation or any other related area, with demonstrated ability to manage external and internal multimedia communications in a large, complex extractive industries related project.</p> <p><i>Training in:</i></p> <ul style="list-style-type: none"> <li>Mass Media operation</li> <li>Print Media operation</li> <li>Web Design and Hosting</li> <li>Editing</li> <li>Video and audio media operation</li> <li>Employee Performance Management</li> </ul>	

	<ul style="list-style-type: none"> <li>• Relationship Management</li> <li>• Manpower planning and management</li> </ul>
	At least 7 years relevant experience, 3 of which should be at Top supervisory level.
<i>Physical &amp; Health</i>	Good health, emotionally stable
<i>Appearance</i>	Neat, well-groomed
<i>Special Skills &amp; Abilities</i>	<ul style="list-style-type: none"> <li>▪ Good English language (spoken and written skills)</li> <li>• Familiar with both LEITI and EITI's structure and workings.</li> <li>• Excellent written, editorial and interpersonal communication</li> <li>• Knowledge and connected to large network of media contacts</li> <li>• Experience in developing and implanting social marketing strategies and policies.</li> <li>• Cross-cultural sensitivity and understanding of the political and ethical issues related to the Nigerian Extractive Industries</li> <li>• Ability to supervise production of video, print and audio media content.</li> <li>▪ Able to work with others</li> <li>▪ Able to work long and difficult hours</li> <li>▪ Able to work without close supervision</li> </ul>

**3.5.3.7 Executive Assistant**

Liberia Extractive Industries Transparency Initiative (LEITI)		Job Description 7
<b>Job Title</b>	<b>Executive Assistant</b>	
<b>Job No. &amp; Grade</b>	LEITI-OHS-00_-03	
<b>Salary Level</b>	SL-3B	
<b>Reports to</b>	Head of Secretariat	
<b>Supervises</b>	<ul style="list-style-type: none"> <li>Office Assistant (OHS)</li> <li>Secretary (OHS)</li> </ul>	
<b>General Description of the Job</b>	The Executive Assistant is responsible to provide administrative support to the Head of Secretariat and his/her “special advisors” in dealing with administrative and secretarial tasks in the Office of the Head of Secretariat.. As far as support to the Head of Secretariat is concerned, the Executive Assistant shall handle administrative and logistical issues, visitors, special projects, and personal matters.	
<b>Duties and Responsibilities</b>	<p><i>The Executive Assistant to the HoS of LEITI shall have the following duties and responsibilities:</i></p> <ul style="list-style-type: none"> <li>Screen telephone calls, enquiries and requests, and handling them when appropriate;</li> <li>Welcome and look after visitors;</li> <li>Organize and maintain the Head of Secretariat’s diaries and appointments;</li> <li>Handle incoming email, faxes and post;</li> <li>Deal with correspondence and writing letters, and taking dictation and minutes;</li> <li>Organize and take minutes at meetings (where required), and ensure the Head of Secretariat is well-prepared for meetings;</li> <li>Organize and store paperwork, documents and computer-based information;</li> <li>Attend to logistical needs of the Head of Secretariat (i.e. travel, accommodation, visas, etc);</li> <li>Handle administrative and logistical needs of the Head of Secretariat’s office;</li> <li>Perform other related duties assigned by the Head of Secretariat.</li> </ul>	

Liberia Extractive Industries Transparency Initiative (LEITI)		Job Specification 7
<b>Job Title</b>	<b>Executive Assistant</b>	
<b>Job No.</b>	LEITI-OHS-00_-03	
<b>Salary Level</b>	SL-3B	
<b>Job Requirements</b>		
<b>Education &amp; Experience</b>	<ul style="list-style-type: none"> <li>A good first degree/diploma in secretariat services, social sciences, and other relevant qualifications</li> <li>Possession of professional qualification in Secretariat Services an advantage</li> <li>Added training in Diary Management, Professional ways of managing visitors, and Confidentiality management</li> </ul> <ul style="list-style-type: none"> <li>At least 3 years relevant experience out of which 2 years must be in similar role.</li> <li>Experience in serving a high level position holder.</li> <li>Demonstrated ability to perform basic math, including calculations using fractions, percentages, and/ or ratios; read technical information, compose a variety of documents, and/ or facilitate group discussions; and solve practical problems.</li> </ul>	
<b>Physical &amp; Health</b>	Good health, emotionally stable	
<b>Appearance</b>	Neat, well-groomed	
<b>Special Skills &amp; Abilities</b>	<p><i>Knowledge</i></p> <ul style="list-style-type: none"> <li>Familiar with both LEITI and EITI’s structure and workings.</li> <li>Demonstrated working knowledge of productivity tools such as the Microsoft Word, Excel, Access, etc. and preparing and maintaining accurate records</li> <li>Demonstrated ability to manage a busy diary and high level of correspondence.</li> <li>Demonstrated ability to respond courteously and professionally to incoming requests from internal and external contacts at all levels.</li> <li>Demonstrated knowledge required to satisfactorily perform the functions of the job includes: business telephone etiquette; concepts of grammar and punctuation; and pertinent software applications.</li> <li>Demonstrated ability to schedule activities and/ or meetings; gather and/ or collate data; and use job-related equipment.</li> <li>Demonstrated ability to work with data utilizing defined and similar processes; and operate equipment using defined methods.</li> <li>Demonstrated ability to work with a diversity of individuals and/ or groups; work with a variety of</li> </ul>	

	<p>data; and utilize specific, job-related equipment.</p> <ul style="list-style-type: none"> <li>▪ Demonstrated ability to maintain confidentiality; meet deadlines and schedules; work with detailed information/ data; work in multiple locations (by assignment); and multitask.</li> </ul> <p><i>Skills / competencies:</i></p> <ul style="list-style-type: none"> <li>▪ Excellent and proven planning, organizational and coordination skills.</li> <li>▪ Ability to multi task and function effectively under pressure.</li> <li>▪ Flexibility, tact, discretion and the ability to work harmoniously with people</li> <li>▪ Excellent communication (written and oral), interpersonal and negotiation skill</li> <li>▪ Good English language (spoken and written skills)</li> </ul> <p><i>Behavioral qualities:</i></p> <ul style="list-style-type: none"> <li>▪ High level of integrity and demonstrated ability to manage confidential information</li> <li>▪ Good analytical and problem solving skills</li> <li>▪ Excellent organization and management skills.</li> <li>▪ Some supervisory and people management and cooperation skills</li> <li>▪ High sense of responsibility, accountability and dependability</li> <li>▪ Able to work long and difficult hours</li> <li>▪ Able to work without close supervision</li> </ul>
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Liberia Extractive Industries Transparency Initiative (LEITI)		Job Description 8
<b>Job Title</b>	<b>Procurement Assistant</b>	
<b>Job No. &amp; Grade</b>	LEITI-OHS-00_-03	
<b>Salary Level</b>	SL-3B	
<b>Reports to</b>	Deputy Head of Secretariat	
	<ul style="list-style-type: none"> <li>•</li> <li>•</li> </ul>	
<b>General Description of the Job</b>	The Procurement Assistant is responsible to ensure timely delivery of goods and services to support the works of the MSG/LEITI. The person will also ensure that goods and services are procured at the best/cost effective price.	
<b>Duties and Responsibilities</b>	<ul style="list-style-type: none"> <li>• Timely delivery of goods and services</li> <li>• Compare price and quality to ensure goods and services are cost effect and efficient</li> <li>• Negotiate price of goods and services with vendors</li> <li>• Coordinate price and quality of bulk purchase</li> </ul>	

Liberia Extractive Industries Transparency Initiative (LEITI)		Job Specification 8
<b>Job Title</b>	<b>Procurement Assistant</b>	
<b>Job No.</b>	LEITI-OHS-00_-03	
<b>Salary Level</b>	SL-3B	
<b>Job Requirements</b>		
<b>Education &amp; Experience</b>	<ul style="list-style-type: none"> <li>▪ A good first degree/diploma in business management , finance, economics or related fields</li> <li>• At least 3 years relevant experience out of which 2 years must be in similar role.</li> <li>• Experience in serving a high level position holder.</li> <li>• Demonstrated ability to perform basic math, including calculations using fractions, percentages, and/ or ratios; read technical information, compose a variety of documents, and/ or facilitate group discussions; and solve practical problems.</li> </ul>	
<b>Physical &amp; Health</b>	Good health, emotionally stable	
<b>Appearance</b>	Neat, well-groomed	
<b>Special Skills &amp; Abilities</b>	<p><b>Knowledge</b></p> <ul style="list-style-type: none"> <li>• Familiar with both LEITI and EITI’s structure and workings.</li> <li>▪ Demonstrated working knowledge of productivity tools such as the Microsoft Word, Excel, Access, etc. and preparing and maintaining accurate records</li> <li>▪ Demonstrated ability to negotiate prices and coordinate delivery of goods and services</li> <li>▪ Demonstrated knowledge required to satisfactorily perform the functions of the job includes: business telephone etiquette; concepts of grammar and punctuation; and pertinent software applications.</li> <li>▪ Demonstrated ability to schedule activities and/ or meetings; gather and/ or collate data; and use job-related equipment.</li> <li>▪ Demonstrated ability to work with data utilizing defined and similar processes; and operate equipment using defined methods.</li> <li>▪ Demonstrated ability to work with a diversity of individuals and/ or groups; work with a variety of data; and utilize specific, job-related equipment.</li> <li>▪ Demonstrated ability to maintain confidentiality; meet deadlines and schedules; work with detailed information/ data; work in multiple locations (by assignment); and multitask.</li> </ul> <p><b>Skills / competencies:</b></p> <ul style="list-style-type: none"> <li>▪ Excellent and proven planning, organizational and coordination skills.</li> <li>▪ Ability to multi task and function effectively under pressure.</li> <li>▪ Flexibility, tact, discretion and the ability to work harmoniously with people</li> <li>▪ Excellent communication (written and oral), interpersonal and negotiation skill</li> <li>▪ Good English language (spoken and written skills)</li> </ul> <p><b>Behavioral qualities:</b></p> <ul style="list-style-type: none"> <li>▪ High level of integrity and demonstrated ability to manage confidential information</li> <li>▪ Good analytical and problem solving skills</li> <li>▪ Excellent organization and management skills.</li> <li>▪ Some supervisory and people management and cooperation skills</li> <li>▪ High sense of responsibility, accountability and dependability</li> </ul>	

	<ul style="list-style-type: none"><li>▪ Able to work long and difficult hours</li><li>▪ Able to work without close supervision</li></ul>
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## **Recruitment Information Sub-System**

### **3.5.4 Purpose**

The Recruitment Information System (RIS) is designed for the purpose of collecting and processing the many different types of information needed to identify unfilled positions, the skills required of the employees for these positions, and

the process for recruiting them. The Recruitment Information System should provide the following information about vacant positions to assist the hiring of the appropriate personnel to occupy said positions:

- a list of unfilled positions;
- the duties and requirements of these positions;
- lists of planned employee retirements, transfers, or terminations;
- information about the skills and preferences of current employees; and
- summaries of employee appraisals.

### 3.5.5 Recruitment Authority

The recruitment of staff of the LEITI is the responsibility of the LEITI MSG. However, the MSG shall limit their recruitment authority to the positions of Head of Secretariat and the Deputy Head of Secretariat. For the rest of the staff, the Head of Secretariat shall have the authority to recruit for the LEITI. However, recruitments carried out by the LEITI Secretariat shall be with the knowledge of the MSG, through appropriate MSG Committees.

### 3.5.6 Description and Formats

Recruitment actions are aimed at filling vacancies in the organization and are initiated based on the current existence of unfilled positions or anticipated future vacancies likely to result from planned retirements, transfers, and terminations.

Information on unfilled positions are gathered from the *Position Information System*, while the *Planned Position Vacancy Information* identifies planned future vacancies which are expected to come from three sources—retirements, transfers, terminations, and extended leave of absence.

Liberia Extractive Industries Transparency Initiative (LEITI)								
<b>Planned Position Vacancy Information</b>								
Name of Employee	Position	I. D.	Dept./ Section	Planned Vacancy Information				Date of Vacancy
				Retirement	Transfer	Termination	Leave of Absence	

When the dates of planned vacancies arrive, they create positions to be filled. These are combined with unplanned vacancies resulting from such actions as resignations, dismissals, and incapacitation. The personnel unit shall then summarize the existing vacancy information into the following format to aid recruitment efforts. This format, called **Unfilled Positions Information**, will provide information on all positions currently unfilled and requiring personnel action to have them filled.

Liberia Extractive Industries Transparency Initiative (LEITI)				
<b>Unfilled Position Information</b>				
Unfilled Position	Location (Dept./Section)	Date of Vacancy	Duties and Responsibilities	Job Requirements

When a vacancy or potential vacancy is identified and listed, the RIS turns to the *Job Analysis & Design Information System* to identify the duties, responsibilities, and job requirements of the position. The RIS then searches the *Employee Skills*

Inventory to identify comparable skills and preferences of current employees, which fit in with the duties and requirements of the job.

While the employee skills inventory will identify skills available for filling vacancies, recruiting personnel should also examine the results of employee appraisals to identify, for instance, whether an employee with the requisite skills and experiences (as shown by the skills inventory) is ready for, say, promotion (as the appraisal information would indicate).

### 3.5.7 Recruitment Process

LEITI operates a competitive merit-based, equal opportunity employment system, which encourages promotion from within. This means that whenever a vacancy exists or is anticipated, recruiting personnel will follow the process:

- a. Identify the position to be filled, its location in the organization, and the duties and requirements of the job.
- b. Identifying the position to be filled may begin with an employee requisition coming from a supervisor in whose department/section/unit the vacancy exists. In this case, the supervisor or person making the request for employee must complete an employee requisition form, as shown below:

Liberia Extractive Industries Transparency Initiative (LEITI)			
<b>Employee Requisition</b>			
Department:	Section:	Unit:	
Position to be Filled: (Name of Position)		Job No.	Salary Level:
Status of Position (Please Check Box):	Full-Time Employee <input type="checkbox"/>	Part-Time Employee <input type="checkbox"/>	Other <input type="checkbox"/>
Date/Period Employee is Needed:			
Reason for Requisition (State why the employee is required/needed)			
Brief Statement of Duties and Responsibilities of Position to be Filled		Statement of Basic/Special Qualifications Required of Person to Occupy the Vacant Position	
Requested by:	Position:	Date: ___/___/___	
Approved by:	Position:	Date: ___/___/___	

- c. The recruiting personnel then examines the skills inventory and employee appraisal information to identify and list all existing staff whose skills and experiences match the requirement of the job. This information is reviewed by the Administrative Manager and Head of Secretariat. Thereafter the Head of Secretariat can take any of the following decisions:

- Appoint an employee from the list of employees he considers most qualified, after consulting with other senior management staff and the appropriate department in which the vacancy exists.
- Give authorization to the personnel staff to proceed either with **exclusive internal recruitment** (if convinced that there are appropriate skills and experiences within to fill the vacancy), **exclusive external recruitment** (if convinced that there does not exist appropriate skills and experiences within to fill the vacancy), or **both** (if convinced that more options need to be considered in deciding the most appropriate person to fill the vacancy).

If the second option is chosen and authorization for recruitment is given, the following additional steps in the process are then pursued:

- Form a Recruitment Committee to manage the recruitment process.
- Place a Vacancy Notice on the bulletin of LEITI to announce the vacancy and invite applicants to apply to fill the vacancy.

The vacancy notice must contain the:

- name of the position
- department/section/unit in which position exists
- duties and responsibilities associated with the position

- requirements of the prospective jobholder
- process of submitting application to the personnel office
- deadline for submitting applications.

d. If qualified candidates cannot be found in the pool of available internal skills and experiences then the job will be advertised in the local media to recruit from the public. The ad will contain the same information as those listed in the vacancy notice posted internally. The procedures to be followed in this case shall be as follows:

- Solicit applications by publicizing the vacancy. This may be through the media and on bulletin of the LEITI.
- After applications are received, a shortlist of the most qualified applicants is drawn up. Thereafter, a background record check is made of all persons making the shortlist.
- Short-listed applicants are then invited to sit an interview (and possibly a knowledge and skills test, depending on the requirements of the job applied for) administered by a panel of individuals set up by the management of LEITI.
- Following the interview and testing, the candidate with the highest combined score on the interview and test will be eligible for employment, provided the background check does not reveal anything damaging to his/her prospect for employment such as evidence of a criminal record, incorrect statement of the source of qualification, poor moral character, among others.
- The successful candidate is written by the Head of Secretariat offering employment with LEITI on fixed terms and conditions. The individual may or may not accept the offer.
- If the individual accepts the offer, then an employment contract is entered into between LEITI and the new employee.

**BACKGROUND RECORD CHECKS**

The administration of LEITI reserves the right to conduct background checks of all final candidates who will be recommended for positions, including independent contractors, who are being considered for performing the duties of a personnel position. The history check shall be conducted at LEITI's expense. Candidates, including independent contractors who fail to consent to and comply with this requirement shall not be considered for employment.

This is especially required in cases where the applicants have lived, worked, or attended school outside the community during the last three to five years and more. And in such situations, all approvals of employment granted by the Commission are contingent upon the receipt of an acceptable background checks report.

**3.5.8 Change of Status Information**

When existing employees are **transferred** (a horizontal change in employee job/position, with the employee taking up a new post which is assessed to be on the same level as his previous job), **demoted** (a vertical change in the employee, with the employee given a new job which is assessed to be lower in status or below the level of his previous job), or **promoted** (a vertical change in the employee, with the employee given a new job which is assessed to be higher in status or above the level of his previous job) to a new position, the status of said employee is considered changed.

Usually such changes in status are a result of executive management decisions intended to affect the performance of the organization; they will rarely lend themselves to the recruitment process. Yet such personnel action must be noted on the employee record through the completion of a **Change of Status** form.

Liberia Extractive Industries Transparency Initiative (LEITI)  
**Employee Change of Status**

Name of Employee \_\_\_\_\_

Employee I.D.: \_\_\_\_\_ Dept. \_\_\_\_\_ Section: \_\_\_\_\_

Date of Employment: \_\_\_/\_\_\_/\_\_\_ Time Spent in Present Post: \_\_\_\_\_

Present Position: \_\_\_\_\_ Level: \_\_\_\_\_ Salary Level: \_\_\_\_\_

**Status Change**

New Position: \_\_\_\_\_ Level \_\_\_\_\_ Salary Level: \_\_\_\_\_

Department: \_\_\_\_\_ Section: \_\_\_\_\_

Nature of Change in Status: Transfer  Promotion  Demotion

Reason for Change in Status of Employee  
 \_\_\_\_\_

Prepared by: \_\_\_\_\_ Approved \_\_\_\_\_ Noted \_\_\_\_\_  
 Adm./Personnel Executive Director Finance

## 3.6 Employee Training & Development Information Sub-System

### 3.6.1 Purpose

The Employee Training and Development Information System (ETDIS) is designed to support LEITI’s staff development initiatives through systematic analysis of training needs, identification of sources of high quality training, and follow-up that ensures application of learned skills to work-related challenges.

### 3.6.2 Description

#### 3.6.2.1 Determining Training Requirements

This information system uses data from various other personnel information systems to allow management determine training and development needs and plan the appropriate activities to improve the quantity and quality of the organization’s labor pool. The system maintains the following information, which are helpful in deriving needs for employee training and development:

- **Sources of diverse kinds of training courses, seminars, workshops, etc.** as related to various current and potential training requirements of employees. Include information on content and scheduling of courses, seminars, workshops, etc. where they are offered.

*Sources of Required Information:*

- Various education and training institutions (local and foreign)
- The media (print & electronics)
- Training consultants

- **Current and Potential Trainees (employees)**

*Sources of Required Information*

Sources	Information to be Obtained
<b>Employees</b> (from Training Needs Assessment)	The employee indicates his/her perceived training needs.
<b>Supervisors</b> (from Employee Evaluation/Appraisal Information)	Supervisors suggest employee training needs through regular or informal assessment of employee performance.
<b>Job Analysis and Design Information System &amp; Skills Inventory</b>	Indicate duties and requirements of jobs and skills available in the organization to match these job requirements.
<b>Position Information System</b>	Identifies each position in LEITI and the employee currently occupying it. This allows easy match of employee skills with current job.
<b>Recruitment Information System</b>	Provide information that relates future skills requirements with anticipated vacancies, allowing early training decisions.
<b>Employee Information System</b>	Identifies all relevant education and training experience of the employee.

- **Sources of Past Training Efforts**

Information on the assessment of the performances and capacity of past trainees as far as job requirements are concerned. Supervisors’ reports/follow-ups as well as employees/trainees test scores or student rating can provide indicators in this direction.

#### 3.6.2.2 Training Requests

For employee training need to be addressed in terms of action toward providing training, the supervisor of the employee will make a request for such training on a Requisition for Staff Development Form:

Liberia Extractive Industries Transparency Initiative (LEITI)		
<b>Requisition for Staff Development</b>		Date: ___/___/___/
Department:	Section:	Unit:
The following request is made for staff development in support of :		
<b>Employee:</b>	<b>Job Title:</b>	
Employee I.D.	Tenure with LEITI	
<b>Kind of Staff Development Requested</b> (Explain whether it is training, for example)		
<b>Objective(s) for Requested Staff Development for Employee</b> (Must show work-related purpose proposed staff development will serve)		
<b>Suggested Source of Staff Development Activities</b> Who will carry out staff development? Where should staff development take place		
<b>Expected Duration and Cost of Staff Development Activities:</b>		
<b>Brief Profile of Employee:</b>		
Requested by:	Date: ___/___/___	
(Employee Supervisor)		
Approved by:	Date: ___/___/___	
(Department Head)		

**3.6.2.3 Information Analysis and Training Decisions**

When information from all of these sources are analyzed, they indicate needs for training of employees in the various departments on an annual basis. This allows managers to plan annual training and development activities with the following anticipated results:

- Improvement of the quality of LEITI's employees.
- Achievement of the objectives of the organization.

The following personnel form can be used to indicate the annual training plan of LEITI after assessments of training needs are made and approval of various training request are obtained.

Liberia Extractive Industries Transparency Initiative (LEITI)							
<b>Staff Training and Development Plan (20__)</b>							
Areas of Training	Employees	Department	Position	Objectives	Source(s) of Training	Training Period	Daily Time (if applicable)

## 3.7 Staff Regulations

### 3.7.1 Introduction

The Liberia Extractive Industries Transparency Initiative (LEITI) is committed to fair, clearly stated, and supportive relationships with our staff. These Staff Regulations of the LEITI have been developed in order to provide a guide to the personnel and related administrative practices of the LEITI and to ensure consistency of personnel and related administrative decisions. It is the intention of the LEITI to administer the personnel programs in a manner which complies with the letter and spirit of all applicable legal and administrative regulations. This document is designed to provide guidance to staff at the LEITI. It is not a part of any contract between the LEITI and its employees. It is only a set of formal guidelines for personnel and related administrative practices.

#### 3.7.1.1 Purpose

These Staff Regulations serve **three equally important functions**:

- a. To communicate **important organization information** with employees;
- b. To clearly communicate **mutual expectations** between LEITI and employees; and
- c. To meet **legal and regulatory requirements**.

These regulations will serve as a vital communications link between management and employees because it clearly states in writing what is expected in a wide variety of areas. **It is one of the most important documents in this organization.**

#### 3.7.1.2 Scope of Regulations

These Staff Regulations establish the basic principles of employment, regulate the working relations, and establish the rights and responsibilities of the officials and support staff, who render their services for and receive remuneration from the LEITI, established by Act of the National Legislature of Liberia.

#### 3.7.1.3 Applicability of Regulations

2. These Regulations shall apply to all staff members of the Secretariat holding a contract of employment.
3. In implementing these Regulations, the Head of Secretariat may issue corresponding, specific additional Staff Rules, as and when necessary.

### 3.7.2 Employment Policies

#### 3.7.2.1 Affirmative Action

The policy and intent of the LEITI is to provide equal employment opportunity for all persons regardless of race, color, religion, ethnic origin, marital status, political affiliation, or gender identity, and status with regard to disability, sex, or age.

The LEITI intends to respond affirmatively in its employment practices. Affirmative action applies to all aspects of employment practices, including, but not limited to, recruiting, hiring, placement, promotion, demotion, transfer, training, compensation, benefits, layoff, recall, and termination. The LEITI seeks to do business with organizations that encourage equal employment opportunity.

However, as a public entity, LEITI ascribe to the Civil Service's practice of encouraging internal growth through upward mobility. By this, LEITI, in filling existing vacancies, encourages promotions from within and seeks external recruitment only when the pool of internal skills available is insufficient to satisfy the requirements of a vacancy. Notwithstanding the foregoing, all recruitments shall be done on a competitive basis.

#### 3.7.2.2 Validity of Employment



A valid agreement of employment is considered to be effective from the moment (and only after) an **Employment Contract** is signed between LEITI and the employee.

Each employment shall be by a **Letter of Employment** or a written contract, signed by the MSG (in the case of top management) and the Head of Secretariat (in the case of all other staff).

Any contracted person also assigned other duties must continue fulfilling his/her other duties as a condition of continued employment as a staff member. Failure to fulfill these responsibilities is grounds for dismissal.

### **3.7.2.3 Employment Classification**

All employees are classified either as full-time, temporary, or special project:

- i. **A Full-Time Employee** - a salaried staff employed to fill a specific position that is within the normal organizational structure of the LEITI. A full-time employee works a minimum of 40 hours per week.
- ii. **A Temporary (Part-Time) Employee** - a salaried staff whose position may or may not be within the normal functional categories of the organization, but whose hire is determined by LEITI's needs from time to time and/or its ability (or inability) to hire a full-time staff for the position at the time. A part-time staff works at around 20 hours a week, but less than 40 hours per week.
- iii. **The Special Project Employee** is an unsalaried staff, who is hired to undertake work of a special project nature, which carries a fixed duration. He/she is paid special sums, based on the terms of his/her contract, which may not necessarily be linked to hours worked or time spent at work. A Special Project Employee may also generally be classified as a temporary employee.

### **3.7.2.4 Job Classification**

LEITI operates a job grade system, which is used to classify employees and appropriately add as a factor in determining their salaries, benefits, and entitlements. Accordingly, all positions within LEITI (that is, for regular (full- and part-time) employees are classified in Groups from 1 to 6 (based on current and short-term projected staffing). For part-time employees, however, the categories they fall into is determined at the time of hire, based on the equivalent of the assignment to regular positions within the structure, if the job is not specifically represented on the formal organizational chart of LEITI, but the functions to be performed are within the various functional areas.

See Section 3.5 (Job Analysis & Design Information System) for Job Classification details. Note that designation of the group to which an employee belongs by virtue of position/job classification is made at the time of employment. When an employee is transferred or promoted to another position, the group to which the new position belongs is also designated.

### **3.7.2.5 Employee Identification**

Each employee of LEITI (full-time and part-time) is given an identification (I.D.) card for the purpose of proper identification, free movement around LEITI's premises, and to facilitate representation of the organization when the need arises. The identification card shall be provided by the organization. It shall carry the employee's photograph, position, area of assignment, employee I.D. number, and the signatures of the employee holding the I.D. card and the Head of Secretariat of LEITI (for all staff) and the Chair (in the case of the Head of Secretariat).

LEITI's identification card shall be issued to the employee for a specified duration, after which it is handed in and a new one issued, provided the employee remains within the employ of LEITI after the expiration of the previously held identification card. All I.D. cards will be retrieved from employees at the end or termination of their contracts.

All employee I.D. cards should be worn at all times in a position where it can be easily seen. A neck chain or clip is useful for this purpose. If an I.D. card is misplaced, it should be reported immediately to the Admin/Personnel Office. However, the cost of re-issuance shall be borne by the employee whose I.D. card is misplaced, if it is determined that the cause of such misplacement of the I.D. card was negligence on the part of the employee.

### **3.7.2.6 Recruitment and Appointments**

**a. General Policy/Standard**

LEITI shall operate a merit-based, equal opportunity employment system, meaning that recruitment shall be subject to open competition among nationals of Liberia, regardless of gender, mother tongue, religion and beliefs, or ethnic or social origin. The purpose here is to recruit, hire, and place applicants on the basis of the applicant's relative knowledge, skills, and abilities. The decision to employ an applicant shall be based solely on the individual's qualification for the particular position along with other requisite job skills. Minimum qualifications shall be specified in the job description and job specification.

The paramount consideration in the staff members' selection shall be the necessity for securing the highest standards of their efficiency, competence and integrity.

In the effort to maintain the best qualified staff to fill vacancies, it shall also be the policy of LEITI to encourage inward mobility.

**b. Authority to Appoint**

- i. The Head of Secretariat and the Deputy Head of Secretariat shall be appointed by the MSG.
- ii. All other staff shall be appointed by the Head of Secretariat; however, all senior staff positions to which the Head of Secretariat shall appoint staff, shall be done with the consensus of the MSG.

**c. General Recruitment Procedure**

Staff members shall be selected competitively by tender procedure. The common and specific qualifications and experience required of staff members (selection criteria) shall be determined according to the Job Descriptions for the relevant posts.

**Section 3.7** (*Recruitment Information System*) of the Operations Manual details LEITI's Recruitment Procedures.

**d. Eligibility for Employment**

In order to be appointed to positions within the Secretariat of the LEITI, a candidate must, in line with the Civil Service Regulations:

- i. be a Liberian citizen, as defined under the Liberian Aliens and Nationality Law;
- ii. Be at least 18 years of age;
- iii. Possess the minimum qualifications for the job, as specified by LEITI;
- iv. Be certified by a recognized medical practitioner as being fit for the post, given the physical, mental, and emotional requirements attached to the execution of the duties of said post.

**e. Ineligibility for Employment**

No candidate shall be appointed to any position within the LEITI if he/she:

- i. has been convicted of a criminal offence;
- ii. intentionally makes a false statement in respect of any material fact in meeting the requirements for employment;
- iii. practices fraud or deception in tests administered for employment and in presentations made, which are intended to influence employment decisions;
- iv. has been dismissed from other areas of the public service for delinquency within six (6) months of the date of application for employment with LEITI.

**f. Contract on Employment**

- i. Upon receipt of letter of appointment signed by the Chairman or Head of Secretariat, the staff members may respectively conclude a contract of employment with the LEITI. The letter of employment or contract shall set out all terms and conditions of employment, including:
  - A statement that the appointment is subject to the Staff Regulations and to changes, which may be duly made to such regulations from time to time;

- The nature of the appointment, including Job Description;
  - The date on which the staff member is required to commence duty;
  - The period of appointment, the notice required to terminate it and the period of probation;
  - The salary and other remuneration attached to the position;
  - Any special terms and conditions, which may be applicable.
- ii. The rights and obligations set out in the contract of employment shall not be subject to change except by mutual agreement.
- iii. Together with the offer of appointment, staff members shall be provided with a copy of these Regulations. Upon acceptance of the offer, staff members shall state in writing that they are familiar with and accept the conditions set out in these Regulations.

**g. Period of Appointment**

- i. Any qualified applicant receiving an initial letter of employment from LEITI has to serve a probationary period on the job before he/she can be provided a full employment status. This probationary period is for three (3) months for each new staff. The purpose of the probationary period is to observe closely the staff performance and attitude. During the probationary period, if the staff does not perform to set standards, his or her initial contract will be terminated without notice. He/she may also leave without any prior notice to LEITI. LEITI may extend the probationary period of an employee if performance is not yet satisfactory during the initial probationary period, and will inform the probationer of:
- the reason for the extension of the probationary period and
  - the new date of the end of the extended probationary period.
- ii. If during the extended probationary period the probationer's performance is still below the required standard, the employee's contract will be terminated, except otherwise determined by the management/MSG of LEITI, depending on the staff involved.

**h. Full Employment**

Following the probationary period, the new employee shall be recommended for full employment by his/her immediate supervisor, based on satisfactory performance. When such recommendation is made, a letter informing him/her of his/her full status, based on a successful probation, shall be written to the employee.

**i. Performance Evaluation**

- iii. The purpose of performance evaluation is to review the work of employees on a regular basis. Such reviews assist the making of decisions regarding merit pay, pay increases, transfers, promotions, demotions, training and development, and the continuity of employment.
- iv. The performance of staff members shall be the subject of periodic reviews by their respective supervisors, based on execution of the work plans of the LEITI, for the part for which he/she is responsible. Performance evaluations shall be conducted at the end of each calendar year.
- v. The performance evaluation (also called *performance appraisal/review*) will be countersigned by the staff evaluated. **Section 3.4** (*Employee Evaluation Information System*) details the process and format for conducting employee performance reviews.

**j. Transfers**

- i. With the approval of the Head of Secretariat, a vacant position may be filled by the transfer of an employee from another position in the same class, or from a different class requiring essentially the same qualifications and the same maximum salary.
- ii. In all such transfers, the status and salary of the employee must not be reduced, except in the case of disciplinary actions.

**3.7.2.7 Separation from LEITI**

Staff may leave the LEITI voluntarily or involuntarily, depending on the circumstances, with all reasons for leaving falling under one of these two primary categories.

**a. Voluntary**

*Voluntary separation* shall involve such circumstances when the employee initiates his/her own departure by offering to resign or by vacating his/her post.

**i. Resignation**

- Any employee of the LEITI may resign by submitting a *letter of resignation* to the Head of Secretariat or in the case of the Head of Secretariat and Deputy Head of Secretariat, to the MSG of LEITI at least one (1) month prior to the effective intended date of the resignation, in accordance with public service regulations. When such notice is given, the employee intending to resign shall first obtain the permission of his/her superior, as stated above.
- If the staff leaves without a permission to do so, or without giving the required notice, such departure shall be interpreted as having severed his/her connection with LEITI on the date on which he/she ceases to attend duty and will not be granted leave or any allowance.
- Permission to resign may be withheld where the circumstances for resigning are not clear or where criminal or disciplinary proceedings have been or about to be instituted against the employee.
- Unauthorized absence from work for a period of fourteen (14) consecutive days may be considered as resignation.
- An employee who resigns will be liable to forfeit all claims to benefits.

**ii. Vacation of Post**

Unauthorized absence from work for a period of fourteen (14) consecutive days may be considered as **vacation of post** (or resignation).

**iii. Retirement**

An employee with 25 years of continuous service to LEITI or at the age of 65 years shall, retire with pension benefits in accordance with the Government of Liberia's Employees Pension Act.

**b. Involuntary**

Involuntary separation occurs if LEITI initiates an employee's termination. Some of the reasons for involuntary termination are: insubordination; falsification of employment records; unsatisfactory job performance; unacceptable workplace conduct; absenteeism; theft; dishonesty; mistreatment or disrespect toward other employees, visitors, or other members of the public, and/or violation of any LEITI policies or rules. Involuntary termination could also occur as a result of reduction in staff.

**i. Dismissal and/or Removal from Office**

Staff found guilty of gross or continuous misconduct, those who commit breach(es) of contract and policies of LEITI, and those failing to perform satisfactorily may be dismissed.

- **Misconduct or inappropriate behavior** may include, but not be limited to, misbehavior on the job such as insubordination, refusal to do work reasonably expected, wrongful use of or taking of the organization's property, conviction of a felony, violation of any policies or practices of the LEITI. Termination for misconduct may require no prior notice.
- **Breaches and unsatisfactory performance** means failure of an employee to meet performance standards, to complete tasks in a timely, competent way, or to maintain an adequate attendance record. Uncooperative

behavior or negative attitudes that affect the work or morale of others may result in termination. Individuals who are terminated will be notified in writing.

At the discretion of the Head of Secretariat, any support staff member facing termination for unsatisfactory performance may be given the option of a chance to improve or to resign, as described in the above section under "Resignation".

**ii. End of Contract**

Persons under contract with the LEITI shall consider their services to be terminated at the end of contract, unless extended prior to the end period stipulated in the current contract.

**iii. Termination on Medical Grounds**

For medical reasons, the services of an employee may be terminated. Each case shall be determined on its own merit by the Head of Secretariat, in consultation with LEITI and senior management and on advice and recommendation of the Ministry of Health. In the case of the Head of Secretariat, LEITI's MSG shall take the appropriate action.

*Note, however, that no staff member shall be dismissed or discriminated against because he/she is HIV positive, except under circumstances where the staff's HIV situation is determined by a recognized medical practitioner (and on further advise of the Ministry of Health) to be of such that the staff is incapable of effectively performing his/her basic job responsibilities as a result of his/her HIV status and condition.*

**iv. Redundancy/Layoffs**

From time to time, LEITI may be forced, by circumstances beyond its control, to declare redundancies/layoffs, and thereby terminate services of the affected employees. When such an unfortunate event occurs, the affected employees shall be entitled to benefits under the Labor Laws of the Republic of Liberia.

**3.7.2.8 Personnel Records**

**a. Maintenance of Employee Personnel Records**

LEITI shall maintain personnel records for all employees. The Format for such records is described in **Section 3.1 (Employee Information System)**. Employee records shall contain all employment information and transactions involving the employee from the time of his/her recruitment to the entire life of his/her employment with LEITI.

**b. Right of Employee to Personnel Records**

An employee may review or obtain a copy of his/her personnel file by submitting a written request to the Administrative Office. The Administrative Office will schedule an appointment during normal business hours for the employee to review the personnel file, in the presence of an Administrative Office's Representative, or will provide a copy of the employee's personnel file, within five (5) business days of the receipt of the employee's request.

**c. Keeping Your Records Up-To-Date**

To insure prompt and proper record keeping, employees are responsible for notifying the Administrative Office in writing of any change in status and/or achievement: name, address, telephone, marital and family status, emergency contact information, education, etc.

**3.7.2.9 Employee Appeals (Grievance Procedures)**

The purpose of the employee appeal procedure is to provide a means for employees to resolve their workplace concerns with management. All regular and temporary employees of the LEITI may file a grievance under the provisions of this Section.

**a. Definition of an Appeal**

A grievance shall be determined as an alleged misapplication of LEITI employment policies. These procedures represent an intention to offer a dispute resolution mechanism to the employees of the LEITI. Failure by the LEITI to exactly follow this procedure shall not subject the LEITI to a breach of contract claim.

**b. Timing for Appeals**

In order to qualify for processing under this Section, an appeal must be filed no later than thirty (30) calendar days after the date on which the aggrieved condition commenced.

**c. Steps**

**i. Step One**

An aggrieved employee may present an appeal to his/her immediate supervisor for discussion. The supervisor shall have five (5) regular working days in which to respond to the relief requested. Should the supervisor fail to respond within this time limit or if the employee finds the response unsatisfactory, the appeal may be reduced to writing, clearly specifying the policy allegedly misapplied, and the relief requested. The appeal should be submitted to the Head of Secretariat within five (5) regular working days from the time the first step answer was due or was given. The Head of Secretariat should respond in writing within five (5) days of receipt and if the Head of Secretariat fails to respond within this time, or if the employee finds the response unsatisfactory, or in cases where the Head of Secretariat is the immediate supervisor, the employee may proceed to Step Two.

**ii. Step Two:**

The employee may submit an appeal to the Personnel Committee (if any) of MSG if Step One has not resolved the issue. Upon receipt of a written appeal, the Personnel Committee will inform the Executive Committee (if any) and LEITI's Chair of the appeal. The Personnel Committee shall also convene a meeting wherein statements shall be taken from the appealing employee and the employee's immediate supervisor, as applicable, either separately or jointly at the discretion of the Personnel Committee Chair. The Personnel Committee may also request statements from other employees. The Committee may refuse to grant the employee's request for appeal when the issues involved are minor in nature, or involve evaluations or judgments by management unless they appear to be contrary to policy, malicious, or vindictive. The Personnel Committee shall have ten (10) regular working days in which to respond to the employee in writing concerning the relief requested. If the Personnel Committee fails to respond within this time limit, the employee may petition the Chair of LEITI. Failure on the part of the employee to petition the Chair of LEITI within thirty (30) days of the result of Step Two shall result in the appeal being waived.

**iii. Step Three:**

The Chair of LEITI shall convene a meeting with the aggrieved employee, the Personnel Committee Chair, the Head of Secretariat and the Immediate Supervisor, as applicable, either separately or jointly at the discretion of the Chair. The Chair may convene an Executive Committee meeting and within ten (10) working days shall respond to the grievant in writing with the final decision. In all instances, a thorough and fair investigation will take place, giving careful consideration to the rights and dignity of the people involved. The Chair will report the grievance and the result at the next regularly scheduled MSG meeting.

**3.7.2.10 Duties, Obligations, Immunities, and Privileges**

**a. Accountability and Responsibility**

- i. By accepting appointment in LEITI, staff members pledge to discharge their functions and regulate their conduct with the interest of the LEITI only in view.
- ii. Staff Members shall carry out their duties and responsibilities professionally and with due diligence, as specified in the Job Description applicable to their respective posts.
- iii. Staff members shall be responsible and accountable to and subject to the authority of the Head of Secretariat. The Head of Secretariat shall be responsible and accountable to and subject to the authority of the MSG of LEITI.

- iv. Staff Members shall neither seek nor accept instructions from any Government official or from any authority external to the LEITI on matters related to the discharge of their duties, except it is channeled through the appropriate LEITI authority.

**b. Performing Assigned Duties**

Where LEITI so requests, in accordance with its right to direct and apportion work, the Employee shall be required to perform any work that falls within LEITI's sphere of operations for which the Employee is qualified to perform.

**c. Staff Members' Conduct**

- i. Staff members shall have no employment other than with LEITI. Exception: 1. It does not interfere with LEITI duties and 2. it is approved by MSG/Head of Secretariat.
- ii. There shall be no outside interest from which a staff benefits by virtue of his/her LEITI position.
- iii. Staff members shall notify the Head of Secretariat (or in the case of the Head of Secretariat him/herself, he or she shall notify the MSG of LEITI), in writing of any event affecting their status under these Staff Regulations. In particular, they shall give such notification on:
  - Changes in their nationality, family or dependency status;
  - Any arrest, indictment, or court summons as a defendant in a criminal proceeding or any conviction, fine or imprisonment for the violation of any law;
- iv. In connection with their duties, staff members shall not receive any favor, gift, or remuneration from any public agency or from any source external to the LEITI or its bodies that will have the potential to compromise their professional obligations and responsibilities, neutrality or cloud their judgment in the performance of their duties.

**d. Proprietary Rights**

All rights, including title, copyright, and patent rights, in any work performed by a staff member, as part of his/her official duties shall be vested in the LEITI.

**e. Release of Information**

- i. Staff members shall observe maximum discretion with regard to all matters of official business.
- ii. They shall at no time use information known to them by reason of their official position to seek private advantage, nor shall they publish anything based thereon, except with the written approval of the Head of Secretariat (If the Head of Secretariat seeks to so publish, he/she would need written approval of the Chair of LEITI).
- iii. Staff members shall not communicate such information to third parties, except in connection with the discharge of their functions.
- iv. These obligations will continue to be in effect for five (5) years after the employee's separation from LEITI Secretariat.

**f. Loyalty to LEITI**

- i. The Employee is not permitted to pursue a spare time occupation or other activity, which may be prejudicial to his work for LEITI or is otherwise detrimental to its interests. The Employees must not undertake any activity that may reasonably fall under the above description without the Head of Secretariat's previous written approval.
- ii. The Employee shall not during the time of validity of his contract accept any commission, fee, or advantage in relation to LEITI's affairs or business from any other person, firm, company.

**g. Work Schedule**

**i. Working Days**

LEITI's official Working Days shall be Monday to Friday of every week. However, the employee may work on weekends and holidays when the need arises. *(The Policy on work beyond regular working days shall be drawn up by the Management of LEITI and communicated with all staff at the time of their employment or renewal of their contracts. The Policy shall, however, be what generally applies to all staff and not a single staff in particular).*

**ii. Daily Working Time**

The normal working hours for employees are 9:00 a.m. to 5:00 p.m. The employee shall commence work promptly at the start of the working day and shall continue to work until the end of the working day. A one-hour lunch break shall be taken by each employee between 12:00 P.M. and 02:00 P.M. of each working day. However, the timing of an employee's lunch break shall be arranged with the administrative office, in consultation with the employee and his/her immediate supervisor. This is intended to avoid all staff leaving the office at the same time during the lunch period.

**iii. Minimum & Maximum Number of Hours of Work**

LEITI's standard working time is defined as eight (8) hours per day. The standard workweek is five (5) working days. The average standard working time per month is 176 hours. The maximum work time allowed is 56 hours per week and 240 hours per month.

**h. Public Holidays**

i. Official national or public holidays for which employees are not required to work, but are entitled to pay include the following:

- |                                       |   |                               |
|---------------------------------------|---|-------------------------------|
| • January 1                           | - | New Year's Day                |
| • February 11                         | - | Armed Forces Day              |
| • March (1 <sup>st</sup> Thursday)    | - | Decoration Day                |
| • March 15                            | - | J. J. Roberts Birthday        |
| • April (2 <sup>nd</sup> Friday)      | - | Fast and Prayer Day           |
| • May 14                              | - | National Unification Day      |
| • July 26                             | - | Independence Day              |
| • August 24                           | - | Flag Day                      |
| • November (1 <sup>st</sup> Thursday) | - | Thanksgiving Day              |
| • November 29                         | - | William V. S. Tubman Birthday |
| • December 25                         | - | Christmas Day                 |

ii. When a national holiday falls on a Sunday, the following day shall be considered the official holiday. If the paid holiday occurs during vacation, an extra day off will be granted in its place to the employee on vacation.

**i. Compensation**

**i. Regular Pay for Work Done**

Every staff, regular or part-time, shall be entitled to compensation for work done under the terms of their contracts. Regular pay for all staff shall come in the form of salary, payable monthly in US\$ and agreed and communicated at the time of employment.

**ii. Advances to Employees**

- An employee may take salary advance in times of need. However, to receive salary advance, the employee must apply in writing to the Administrative Director stating his/her need for salary advance and the amount being requested. An employee may receive no more than one salary advance in a one month's pay period. An employee on probation will not be entitled to salary advance.



- Salary advances received shall not exceed 50% of the Employee's monthly net salary against which the salary advance is made. Salary advances provided are based on needs clearly established and must be approved by the Head of Secretariat.
- Salary advances shall only be paid after the 15<sup>th</sup> of each month. No request for salary advances made before the 15<sup>th</sup> of a month shall be considered for payment, except in exceptional cases of emergency, which must be verified and approved by the Head of Secretariat.

**iii. Work on Saturdays, Sundays, Public Holidays, and Vacation Periods**

- The employee is obliged to work in addition to the stipulated standard time whenever required by LEITI, although the maximum allowed is derived from the Labor Laws of Liberia.
- The employee is entitled to a holiday with pay on such days stipulated as Public Holidays (3.8). However, the employee may be required to work on a Public Holiday if this is deemed essential for completing important work tasks and ensuring normal operation. In such a case, the employee shall be paid as at a rate as prescribed by the Labor Laws of Liberia.

**j. Insurance and Social Security**

Insurance and social security for staff shall be administered in line with set public service regulations. An example of this is the Social Security Scheme. For any such participation, the employees will be duly informed about this requirement at the time of employment and the nature and size of their responsibilities in this direction.

**k. Reimbursements**

Employees are not required or encouraged to finance LEITI's work with their private funds. However, if the need arises for this to happen, the employee may request reimbursement for personal money spent to facilitate the work of the organization. To claim reimbursement, the employee must notify the Finance Office immediately before and after such transactions. All receipts substantiating any such payments for which the employee is claiming reimbursement must be provided together with the reimbursement claim. Where possible, the employee should seek approval from his/her supervisor or the Administrative Office prior to making personal expenses.

**l. Staff Training**

The LEITI recognizes that the effectiveness of its professional staff is largely dependent upon sound staff training. As part of this staff training, the LEITI encourages and may support staff to participate in classes, seminars, and trainings that will enhance the knowledge and performance of its staff.

**m. Travel Policy**

The following travel policies are established for the use of the employees of the LEITI who are required to travel in-country or out-of-country on official business. These policies are based on prevailing practices. In addition, these policies address travel reimbursements for commissioners.

**iv. Official Duty Station**

The official duty station for all employees shall be the office to which they are assigned.

**v. Travel Advances**

- The cost of transportation, lodging, meals, conference registration fees, and other reasonable expenses will be covered by the LEITI for its employees when traveling in the course of LEITI related business in keeping with GOL travel policy. These shall be the costs for which employees will be advanced (based on travel budget estimates) prior to travel and must be liquidated by the staff by presenting appropriate receipts for all expenses made upon return to work from the trip. Such liquidation must be made, as described under *viii (Travel Expense Report)*.

- Present a completed payment voucher for not more than (amount to be decided based on nature, location, and circumstances of trip), signature-approved by the administrative director, one-week before the trip to obtain a travel advance.

**vi. Means of Travel**

All travels to facilitate LEITI's business will be done using LEITI's automobiles. However, when using their own automobile for business activities related to the LEITI, such shall be done with prior approval from the administrative office and the staff involved will be provided fuel when available.

It is assumed that employees will exercise discretion when traveling and use accommodations that are economical.

**vii. Receipts**

The LEITI will reimburse a member of staff for all reasonable expenses incurred while on a trip for LEITI's business approved by the appropriate administrative staff to whom she or he reports. The following provisions apply.

- Reimbursable expenses include transportation, meals, and lodging. Some examples of expenses not considered reimbursable are: laundry, cleaning and pressing, personal telephone calls, personal entertainment, and travel accident insurance.
- Reimbursement for public transportation will be based on actual receipts. Whenever possible, air travel is to be economy class.
- Original hotel, travel, and other receipts must be attached to the Travel Expense Report to support reimbursable expenses. Original airline tickets should be included for any air travel reimbursements.
- When necessary, an advance of funds may be obtained from the Administrative Office for authorized travel purposes; however, not more than one travel advance of up to \$200 may be outstanding at any time to an individual, and a properly completed and signed Travel Expense Report should be submitted to the Administrative Office within ten days of the conclusion of the trip.
- The Head of Secretariat is responsible for authorizing and approving travel expenses. The Travel Expense Report must be so approved before final settlement of expenses. Travel expenses charged to grants will be approved by grants accounting.
- Travel expenses not referred to above should be described briefly in the Travel Expense Report. Where necessary, other statements or explanations may be attached to the Travel Expense Report.

**n. Travel Expense Reports**

Within five to ten days after a trip, complete a Travel Expense Report as noted above and submit it to the Administrative Office.

**o. Travel Perdiem Rate**

Per-diem payments and allocations for incidentals shall be paid to staff, based on position and level in the organization. Such variable allocations shall be in keeping with GOL guidelines for travel.

**3.7.2.11 Leaves and Absences**

**a. General Policy**

LEITI recognizes that there are occasions when employees need to be excused from their regular duties for reasons of rest/rejuvenation, ill health, civic or family responsibilities, study, emergencies, etc. LEITI MSG authorizes the Head of Secretariat to grant and monitor employees' absences according to Government's rules and regulations, as well as policies of the LEITI.

The categories under which LEITI staff may take leave shall be as follows: annual leave, sick leave, maternity leave, civic duty leaves, and special leave, among others.

**b. Annual Leave (Vacation Time)**

- i. Employees with multi-year contracts shall be granted an annual leave after completing one year of service. However, entitlement to annual leave shall depend upon the tenure, seniority, and position of the employee. Annual leaves granted to multi-year employees shall not include the final year of the employee's contract, as the contract terminates at the end of the final year, at which time leave cannot be reasonably granted or justified.
- ii. Annual leaves shall be granted for a specified number of working days in keeping with Civil Service guidelines. Annual leave is not cumulative and may not be carried over from one year to another.
- iii. Leave period must be predetermined and not abruptly decided and/or assigned. Leave entitlements must be based on certain basic requirements (as stated below). The list of all staff benefiting from annual leave and the due dates for such leave must be posted at the beginning of the year by the Administrative Office.
- iv. Though the employee's leave is due after completing one (1) calendar year of service, the schedule of such leaves shall begin the next working day following the completion of the one year of work. Annual leaves shall be scheduled by the Administrative Office in consultation with employees' supervisors and the employees to ensure that all key employees do not take their annual leave within the same period as this may affect the normal and effective functioning of the office.
- v. For an annual leave to take effect, the following additional conditions must be met:
  - The employee shall, two (2) weeks before his/her leave is due, fill out and submit to the administrative office a leave request form, which shall be signed by his/her supervisor and approved by the department head (if different from supervisor) in the department in which the employee works.
  - The employee shall, in return, before proceeding on leave, notify the Administrative Office, in writing, his/her leave address.
  - Additionally, the employee shall prepare handing-over notes for the guidance of staff who shall be performing his/her duties and responsibilities while away on leave. In addition to handing over all LEITI assets maintained by the staff in line with his/her duties and responsibilities, the staff handing over shall also be required to give detailed statements as regards all matters affecting his/her duties and to note down particulars of any questions likely to cause difficulty as well as any matter requiring special attention for the guidance of the officer taking over.
  - Receive a written permission from the administrative office, approved by the Head of Secretariat, confirming the employee's leave and granting the leave request.
- vi. Employees with single-year contract and those in the final year of their multi-year contracts with LEITI shall be entitled to some form of rest periods over 12 months of work. LEITI shall grant to each full-time and part-time employee a day off each month to be called **Employee Personal Day (EPD)**. The designation of a personal day for each employee shall be worked out between the employee, his/her supervisor, the department head, and the Administrative/Personnel Office.

### c. Sick Leave

- i. The LEITI may grant sick leave with pay to all full-time employees for up to fifteen (15) working days in an employment year, which must be utilized only for the purposes of addressing personal health needs. Sick leave may be granted only because of personal illness or legal quarantine.
- ii. If an employee claims sick leave in excess of three (3) consecutive workdays, he/she shall be responsible to provide to the Head of Secretariat a doctor's statement or acceptable documentation that he/she is unable to work and requires medical attention and/or rest. This documentation shall specify the beginning and ending dates of the temporary disability. In addition, a doctor's statement is required for an employee to return to work. This statement should include any specific limitation(s) that may have an impact on the employee's ability to perform the job functions. The Head of Secretariat shall forward this information to the administrative office.
- iii. An employee may also be granted an **extended period** of up to sixty (60) days with pay for extensive medical treatment, if it is so required. However, for this to be granted, the employee must provide medical certification, as described above.

- iv. If after a period of sixty (60) days, the employee is still unfit to return to work, the employee shall apply for an extension to the Head of Secretariat. In this case, acting on the advice of the Ministry of Health, the Head of Secretariat may decide to grant the request or retire/terminate the services of the employee on grounds of ill health.
- v. Whether or not an employee has been absent for three (3) or sixty (60) or more consecutive workdays, if the Supervisor or Administrative Director has reason to believe the employee is misusing his/her sick leave, the Supervisor or Administrative Director shall confer with that employee and report the finding to the Personnel Committee of LEITI. Any employee who claims sick leave when physically fit shall be subject to (administrative actions).
- vi. Each staff of the LEITI should notify the office each day they will be absent from work due to illness, if possible.

**d. Maternity Leave**

- i. An expectant mother shall be granted a leave of absence with pay up to ninety (90) continuous calendar days with pay, commencing before or after delivery.

**e. Compassion/Bereavement Leave**

- i. In the event of a death in an employee's immediate family, the employee may have time off with pay, up to a maximum of ten (10) workdays for spouse and children and five (5) work days for immediate family, to handle family affairs and attend the funeral. "Immediate family" is defined as parents, children, siblings, grandparents, grandchildren, parents-in-law, sons-in-law, and daughters-in-law of the employee. An extension of bereavement leave without pay or use of accrued vacation leave to extend bereavement leave may be requested.

**f. Extended Leave of Absence**

- i. LEITI may grant study leaves for up to one calendar year to employees in line with the Government's rules and regulations, as well as policies adopted by LEITI.
- ii. Whenever possible, the employee must notify his/her immediate supervisor at least 30 calendar days in advance of any request of a leave of absence. On the basis of these considerations, the following procedures shall be followed:
  - The employee's immediate supervisor and a representative of the office of administration/personnel management shall confer with the employee and decide on the specific details of the request for a leave of absence.
  - The representative of the administrative office shall confer with the Head of Secretariat and incorporate the leave agreement into a written statement between the employee and LEITI.
- iii. For leaves of absence tied to the direct benefit of the LEITI, such as study leave, a special agreement shall be made with the employee benefiting from such leave. The agreement shall basically include a commitment to return after serving the purpose of the leave and contribute to LEITI. In exchange, LEITI shall commit to pay the full salary of the employee for the period of one year. The agreement shall also stipulate penalties for breach of the basic agreement upon which the employee is granted pay while on leave of absence. Such penalty shall be in accordance with Government's Training Policy, which may include the restitution of all benefits received while on study leave.
- iv. All employees who are granted leaves of absence must notify their supervisor of their intent to return to work at least one (1) week prior to expiration of the leave of absence. Failure to return from an approved leave of absence when scheduled will be considered a voluntary resignation, unless a prior extension of the leave of absence has been requested and authorized.
- v. In granting any leave of absence, consideration shall be given to the welfare of LEITI.

**g. Interruption of Leave**

- i. An employee may be required by the Head of Secretariat to interrupt his/her leave to undertake key tasks for which the employee is the most ideal or to attend a short-term course of study. For leave interruptions that shall directly benefit the employee, such as training, the employee will not be entitled to any additional remuneration. On the other hand, if it is for the performance of tasks not left undone by the employee prior to proceeding on leave, then the employee shall be entitled to extension of his/her leave for time lost.

### **3.7.2.12 Special Provisions**

#### **a. Sexual Harassment and Discrimination Policy**

##### **i. General Statement of policy**

LEITI shall maintain a work environment that discourages sexual harassment and discriminatory actions based on race, color, gender, age, sexual orientation, religion, ethnic or national origin, disability etc. Employment discrimination and sexual harassment by officers, managers, supervisors, employees, advisors, vendors, clientele, and contractors shall not be tolerated in any way or form.

Further, any retaliation against an individual who has complained about sexual harassment or unlawful discrimination, or retaliation against individuals for cooperating with an investigation of a complaint of sexual harassment or unlawful discrimination, is similarly unlawful and will not be tolerated.

Persons who violate this policy will be subjected to disciplinary action up to and including termination of employment, expulsions and/or termination of the contractual relationship.

##### **ii. Definition of Discrimination and Sexual Harassment**

###### **• Discrimination**

Treating an employee differently in terms of conditions of his or her employment or education on the basis of the employee's gender, age, sexual orientation, religion, ethnic or national origin, disability constitutes discrimination.

###### **• Conduct Which May Constitute Discrimination**

Depending upon the circumstances and how they impact the workplace, examples of unlawful discrimination could include the above-referenced examples concerning discrimination, as well as the following types of conduct:

- Making decisions about a person's employment, compensation or education based on his or her gender, age, sexual orientation, religion, ethnic or national origin, disability, veteran status, or any other protected status;
- Verbal abuse, offensive innuendo or derogatory words, concerning a person's race, color, gender, age, sexual orientation, religion, ethnic or national origin, disability, veterans' status, or any other protected status;
- An open display of objects or pictures designed to create a hostile working/learning environment based on a person's race, color, gender, age, sexual orientation, religion, ethnic or national origin, disability, veterans' status, or any other protected status.

##### **iii. Sexual Harassment**

*Sexual harassment* is a form of sex discrimination that is illegal under the laws of Liberia and is strictly prohibited by the Liberia Extractive Industries Transparency Initiative (LEITI). Unwelcome sexual advances, requests for sexual favors, and other physical or verbal conduct of a sexual nature constitute sexual harassment when:

- Submission to such advances, requests or conduct is made either explicitly or implicitly a term or condition of an individual's employment in LEITIs' programs or activities, or is used as a basis for employment or contracts;
- Rejection of such advances, requests or conduct affects a term or condition of an individual's employment or participation in LEITI's program or work constitutes a violation;

- Such conduct has the purpose or effect of unreasonably interfering with an individual’s work, advancement or participation in LEITI’s programs or activities, or of creating an intimidating, hostile work environment.

**iv. Conduct Which May Constitute Sexual Harassment**

Sexual harassment includes, but is not limited to such conduct as the following:

- verbal abuse, insults, jokes, comments or innuendo of a sexual nature that include lewd, obscene or sexually suggestive displays or remarks;
- physical contact, such as touching, hugging, kissing, patting, or pinching, that is uninvited and unwanted by the other person;
- the requests or demands for sexual favors accompanied by implicit or explicit promised rewards or threats concerning an individual’s employment status or educational status;
- repeated unwelcome social invitations, sexual flirtations, advances, propositions or unwanted requests for sexual favors;
- threatened, attempted, or completed physical sexual assault;
- indecent exposure;
- romantic involvement (even if consensual) between supervisors and subordinates that impacts the workplace and/or other individuals in areas such as assignments, advancements and benefits.

**v. Procedure for Reporting Sexual Harassment and Discrimination**

- The procedure for reporting and dealing with this very sensitive issue is as follows:
  - If a person's behavior makes an employee uncomfortable, the employee should feel free to immediately advise the person that, in the employee's opinion, the behavior is inappropriate and that the employee would like it stopped.
  - If the employee is not comfortable discussing the issue with the person, or if the person fails to respect the employee's request, the employee should report the incident to his or her supervisor. If, for whatever reason, the employee does not feel that the supervisor is a suitable person to whom to report the incident, or the immediate supervisor is the one against whom the complaints are being made, the employee should contact the Head of Secretariat or, if appropriate, a member of the Personnel Committee of LEITI’s MSG.
- In all instances, a prompt, thorough, fair investigation will take place, giving careful consideration to protect the rights and dignity of all people involved. The LEITI will take those steps it feels necessary to resolve the problem, which may include written reprimand, suspension, or termination.
- As already indicated, no retaliation of any kind will occur because an employee has in good faith reported an incident of suspected sexual harassment. The supervisor, or other person to whom the complaint was made, will work to establish mutually agreed upon safeguards against retaliation while attempting to mediate any sexual harassment complaint.

**3.7.2.13 Conflict of Interest Policy**

- a. Individuals affiliated with LEITI shall, at all times, act in a manner that is consistent with their fiduciary responsibilities and shall take particular care that no damages be incurred as a result of conflicts of interests of the individuals related to LEITI. If an individual believes he or she may have a conflict of interest in executing any assigned task(s), the individual shall report such concerns in writing to the appropriate senior administrator and refrain from further participation in such task(s) until such time as the conflict can be reviewed and resolved.
- b. For the purposes of this statement, an individual shall be considered to have a possible conflict if either:
  - the individual, his/her family, or associates has or appears to have any material, financial or other interest which may impair the individual's judgment and decision in carrying out the responsibilities delegated by LEITI, or
  - may gain a personal benefit from the knowledge or information confidential to LEITI.
  - Family is defined as spouse, parents, siblings, children, and, if living in the same household, other relatives. An associate includes all persons, organizations, enterprises or trusts in which the individual or members of his or her family (1) is a director, officer, employee, partner or trustee, or (2) has any material association.

### **3.7.2.14 Substance Abuse**

- a. Recognizing that alcohol and drug abuse can affect job performance, it is the policy of LEITI that a drug-free workplace shall be maintained:
- LEITI prohibits the unlawful manufacture, distribution, dispensing, possession or use of any controlled substance, narcotic drug, hallucinogenic drug, barbiturate, amphetamine, marijuana, anabolic steroid, alcohol, counterfeit drugs, other intoxicants of any kinds, or other controlled substance, as defined by Liberian Laws.
  - In addition, no employee shall be impaired by the excessive use of prescription or nonprescription drugs, or by the use of alcohol. The proper use of a drug authorized by valid medical prescription from a legally-authorized health care provider shall not be considered a violation of this policy when the drug is taken by the person for whom the drug was prescribed and in the dosage prescribed.
  - This policy shall govern all employees of LEITI, including full-time, part-time, and temporary employees, as well as those with whom LEITI is contracting services, while on any property owned by LEITI or at any other time during which an individual employee is acting in the course and scope of his/her employment with LEITI, or at any other time that the employee's violation of this policy has an adverse effect upon the performance of his/her job.
- b. Violation of this policy shall be deemed unacceptable personal conduct which shall be cause for disciplinary action up to and including dismissal. Any illegal drug activity shall be reported to the appropriate law enforcement authority.
- c. Each employee shall comply with this policy and shall notify his/her supervisor of his/her charges upon conviction, guilty plea or no contest plea upon any criminal drug statute for a violation occurring at any time no later than five days after such occurrence.
- d. Employees needing help with a substance abuse problem are encouraged to contact their supervisor or a treatment facility.
- e. Early recognition and treatment are critical to any program to curb abuse and to enhance the employee's ability to perform satisfactorily. The LEITI finds that both the employee and LEITI will benefit greatly from early substance abuse recognition and treatment.
- f. No person will be penalized for seeking or accepting counseling or treatment for a substance abuse problem. If, however, the employee is unable to perform the requirements of his or her job assignment, appropriate steps, which may include the LEITI requiring that treatment be sought, will be taken to address performance issues.

### **3.7.2.15 Policy on the Use of LEITI's Properties**

#### **a. General**

All properties owned by LEITI are for the sole purpose of carrying out LEITI's work and work-related activities. The use of LEITI's properties for any other purpose must be with the full approval of the Head of Secretariat or the Administrative Director. Misuse or unauthorized use of the LEITI's properties may lead to warning or dismissal of the employee, depending on the gravity of the case.

#### **b. Use of Vehicles**

- i. The use of LEITI's vehicle (s) must be guided by the following policies:
- All LEITI vehicles operate directly under the administrative office.
  - A schedule of periodic maintenance shall be furnished by the administrative office.
  - Gasoline consumption will be controlled by the administrative office.
  - Request for the usage of the LEITI's vehicle must be channeled through the administrative office.
  - No LEITI vehicle will be kept overnight, except for vehicles assigned to individuals based on their status in the organization.
  - LEITI shall be reimbursed for any personal use of its vehicles to account for fuel and depreciation
  - Personal use of the LEITI Vehicles shall be made through the Administrative Manager and approved by the Head of Secretariat (or Deputy Head of Secretariat in the absence of the Head)
  - All personal use of unassigned vehicles shall be driven by LEITI assigned driver

- All accident reports, whether major or minor, involving LEITI vehicles must be immediately reported to the Administrative office.
  - All LEITI vehicles shall be assigned driver and shall be driven by the assigned drivers alone during working hours. Exception shall be made only in the case of assigned vehicles. In this case, the assignee of the vehicle may drive the vehicle during working hours if he/she cannot have access at the time to the driver assigned to the vehicle.
  - Driver of the vehicle must perform thorough check of the following before moving: oil, water gasoline, spare tire, jacks, wheel wrench, etc;
  - Drivers must at all times fill in the vehicle log sheet before moving and upon return to LEITI's premises.
  - All temporarily assigned vehicles are to be thoroughly checked that said vehicle were returned in good condition or in the same condition when assigned. In case of missing tires, wheel wrench, etc., the temporary assignee shall account for or be responsible for those missing items.
  - No driver will be allowed to take anyone anywhere other than what is stated on the log sheet.
  - Any driver whose reckless action shall result in injury or death, shall be dismissed.
- ii. All LEITI vehicles are to be parked only at the following locations after working hours:
- Headquarters Offices
  - Any LEITI sub-office
  - Other such places as may be designated by LEITI's management

**c. Use of Generator**

LEITI's generator(s) shall be used in accordance with the following policies:

- The generator must be run only for the purpose of facilitating LEITI's work. This means that all generators will run during working hours and all other times it shall be required to run to facilitate the work of the organization.
- For the generator to run during non-regular working days, the need must be established through a formal request from the head of the department in which work is being done during these hours and on these days and approval of the administrative director or Head of Secretariat obtained.
- A log must be kept on the fuel consumption of the generator. The log must indicate date, numbers of gallons put in the generator, number of hours generator was used for, and the time it was shut down.
- Regular daily and scheduled maintenance of the generator shall be overseen by the generator operator with the supervision of the administrative office.

**d. Gasoline and Fuel Consumption**

The use of gasoline and fuel are subject to the following policies/ regulations:

- If fuel is purchased in bulk and stored at LEITI's premises for use by the generator(s) and vehicles and equipment, then the administrative office shall control the issuance of all fuel from the storage facility. An internal request and supply system shall be followed.
- If purchased through coupons, the coupons shall be issued to drivers and operators, based on request. All gasoline and fuel issued shall be checked against mileage run to justify the need.
- Where gasoline and fuel consumed do not correspond to miles covered (in case of vehicles) and time (in the case of the generator), the operator of the vehicle or equipment consuming the fuel/gasoline shall face disciplinary action, including restitution, suspension, and dismissal.
- Issuance of gasoline to non-LEITI vehicles shall be done only upon the prior knowledge and approval of the administrative office and/or the Head of Secretariat. Such issuance should, however, be related to LEITI's work and benefits.

**e. Computer & Accessories, Photocopier, Mimeographing Machine, & Typewriter**

- i. All office equipment acquired by LEITI are for the use of LEITI and must be used for that purpose and that purpose alone. Only staff members who are authorized to use the machines may do so. Deviation from this policy, special permission must first be obtained from duly authorized personnel.



- ii. A stipulation must be signed by the employee taking out any equipment and/or accessories for the purpose of performing office work at home after working hours, agreeing to liability for the loss or damage of the equipment.
- iii. Employees performing non-LEITI work on any office equipment without permission shall be warned for the first two offenses and suspended on third. Further repetition shall lead to dismissal. In case of warning and suspension, the employee printing materials using the computer will be asked to pay for the value of such usage and/or print job to be stated at the going commercial rate.

**f. Telephone**

The telephone is acquired/installed to serve the smooth day-to-day communication needs of the office. Extended conversations that are not office related will not be permitted. Moreover, too many personal telephone calls are not allowed. Calls are restricted to local calls only. If any employee is found making foreign calls from LEITI's phone on private business, without the permission from the administrative office to do so, said employee will be made to pay the bill and warned for the call(s) made on the first offense. Repetition of this act after warning is given may lead to suspension or dismissal.

**g. Radio Usage**

Handsets or base/mobile radios may be used for the sole purpose of aiding employees in travel and/or making their duties and responsibilities easier and as convenient as possible. Employees are discouraged from misusing communication equipment and refrain from being discourteous during the use of such equipment. Only persons with assigned call signs are to keep in their possession of or use the radios. However, individuals undertaking special tasks, and due to location, may be given a radio to keep in contact. Under this situation, the individual must abide fully by the instruction given and must not misuse the radio by making unnecessary contacts. Repeated misuse of radios may result to warning, suspension, and dismissals, depending on the frequency of the violation of this policy.

**h. Gate Pass**

- i. Properties of LEITI are not to be taken outside of the premises by employees or non-employees. Before an individual (employee and non-employee alike) can take a piece of LEITI's property away from LEITI premises, he/she must obtain a gate pass signed by the Administrative Director. This signed authorization (a copy for the security and another for the person taking the property away) must be presented to the security at the gate before any property of LEITI is allowed to leave the premises.
- ii. Non-LEITI properties brought into the premises of LEITI will be checked and documented by the security or another authorized staff for proper verification when they must leave the premises.

**i. Consultancy Fees, Honoraria, Gifts Received by Employees**

- i. All employees are encouraged to participate in a variety of community and professional activities. In those instances where an employee's activities are part of their regular duties and responsibilities, any remuneration received will be turned over to the LEITI. All fees derived from LEITI reports, activities, events, or speaking engagements while employed by the LEITI, shall also be turned over to the LEITI.
- ii. In some instances, an individual may do work that is based on activities or experiences prior to or separate from their regular duties and responsibilities at the LEITI. To avoid actual or appearance of conflict of interest, any employee who engages in any remuneration activity in any field directly related to LEITI programs must have prior approval by the Head of Secretariat. LEITI's MSG will review these issues in the same manner in the case of the Head and Deputy Head of Secretariat. No employee may formally represent himself/herself as a spokesperson for LEITI without prior approval of the Head of Secretariat.

**j. Employees Organizations**

With the view of enhancing their working relationship, employees of LEITI are allowed to organize themselves into organizations (sporting, social, financial, etc., but not political and ethnic) or as they may deem necessary. In this case, however, formal permission must be given the organizer(s) by management. It must be understood here that management will not be responsible for, or get involved in the settlement of, disputes in any staff organization not officially cleared to operate. And any dispute in staff organizations must not be allowed to affect the work of the

organization in any way. If this occurs, the leadership of the organization shall be held responsible. This can lead to suspension or dismissal of the individual(s) involved, depending on the gravity of the case.

**k. Visitation**

No unnecessary visitations for matters unrelated to the business of LEITI shall be entertained during working hours. Private visitors are to be advised to visit during lunch hours. All visitors (private or official) will be required to fill in a visitor's slip before being allowed to see an employee of LEITI.

**l. Drinking of Alcoholic Beverages**

There shall be no drinking of alcoholic beverages in the office or during working hours. Drunkenness is particularly frowned upon. Violation of this provision may lead to warning, suspension, or dismissal, depending on the gravity of the offense.

**m. Smoking**

LEITI shall be a smoke-free environment, meaning that there shall be no smoking on the premises of LEITI. Violators shall be warned for the first two offenses, suspended without pay on the third.

**n. Noise and Arguments**

No loud talking, wild arguments, or other forms of disturbances, which may affect the work of employees, shall be entertained in the office or on the premises of LEITI during working hours. Violators shall be warned in various ways for the first three (3) offenses and suspended on the fourth. Thereafter, if the employee does not desist, he/she shall be dismissed.

**o. Dress Code**

All employees of the various departments are to observe a proper dress code as it relates to their respective positions and duties. A proper Western or traditional African attire is allowed during all official working days. However, the dress option for Fridays and non-official workdays on which the employee is required to work, may be casual, but decent. For example, men's casual wears should not include "muscle arms" and such other dress.

**p. Attendance**

Employees are required to strictly observe daily working hours and time set aside for taking lunch breaks. To ensure prompt attendance, all employees, except the Head of Secretariat, are required to sign an attendance register at the time of arrival at and departure from work. The attendance register shall be maintained by the administrative/personnel office. Three (3) days of lateness in a month shall lead to a written warning to the staff; the fourth will lead to the employee forfeiting a day's pay from his/her monthly earnings.

**q. Meetings**

**i. Holding of Meetings**

For the purpose of ensuring effective organizational communication and ensuring the smooth running of LEITI, it shall be the policy for staff at all levels to meet and consult on a regular basis and the minutes of such discussions filed. For this purpose, the following shall be observed:

**Senior Management Meeting.** The Head of Secretariat, Deputy Head of Secretariat, and all department heads will meet at least weekly to consider any range of work-related issues confronting the effective day-to-day functioning of the secretariat.

**Departmental Meetings.** Department heads are also encouraged to ensure consultations take place with and among departmental staff for the purpose of setting and reviewing work objectives, solving and/or preventing work-related problems, and promoting cohesion in their work groups. Accordingly, it shall be the policy for departmental staff to meet regularly at least twice a month and at other times as the need arises.

**General Staff Meetings.** For the same reasons as stated above, general meetings of ALL staff should be a regular feature of the management process of the LEITI Secretariat. General staff meetings involving all staff shall, therefore, be called at least once every month.

**a. Attendance of Meetings**

In the course of employment, certain meetings are necessary to facilitate the work of the organization. For such meetings, the employees concerned are required to attend. Administrative and supervisory staff shall show consideration for those who are expected to attend meetings by:

- Calling a meeting only when there is a clear need for it.
- Asking only those persons to attend whose work is related to the purpose of the meeting.
- Giving reasonable notice ahead of the meeting date, unless an emergency situation requires a sudden meeting.
- Making necessary preparations to the end that the meeting is purposeful and productive.

When a meeting is called as a part of the administrative and supervisory direction of the organization, a judgment has been made that the meeting is needed. Therefore, it is considered important that the persons for whom the meeting is scheduled be present, be on time, and stay until the meeting is finished. The employee must ensure prior to the meeting that the necessary arrangements are made so that personal and family matters can be taken care of either by someone else or after the meeting is over.

It is the desire and intent of LEITI's administration to keep all employees as free as possible from unnecessary meetings. At the same time, it is essential that all personnel develop proper attitudes and habits concerning necessary meetings.

**3.7.2.16 Amendments and Interpretations**

**a. Amendments**

- i. These Regulations may be amended by the LEITI MSG, in accordance with its Rules and Procedure.
- ii. All matters not regulated by these Regulations shall be brought to attention of the LEITI MSG by the Head of Secretariat.
- iii. The LEITI shall review periodically the conditions of service of the staff of the Secretariat, which are included in the provisions of these regulations.

**b. Interpretation**

Any doubts arising from application of these Regulations shall be resolved by the Head of Secretariat, following consultations, where necessary, with LEITI MSG.

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### 3.7.3 Staff Disciplinary Code

#### 3.7.3.1 Introduction

It is important that all LEITI staff behave well and do their jobs properly. Most do, and disciplinary action is rarely taken. But when disciplinary action is taken, this Code is intended to ensure that things are handled fairly and consistently. This Code applies to all LEITI employees.

#### 3.7.3.2 Informal Action: A Manager's Right to Manage

Managers have the right to talk to their staff one-to-one about any work-related issue, including conduct and work performance; this is part of a manager's job. A manager can tell or remind an employee about standards and can reprimand an employee by word of mouth (sometimes called a "verbal warning" or an "oral warning"), for anything that an employee has not done, or done wrongly. This is informal action is aimed at bringing about an improvement. No record of informal action is made on the employee's personnel file, although the manager may take a note of what was said. If a manager does choose to make a written note, the employee will be given a copy of it.

Informal action does not count as disciplinary action, and an employee cannot appeal against informal action or be accompanied by anyone else at an informal meeting with his/her manager. A verbal or oral warning may be referred to in a disciplinary hearing up to six months later.

#### 3.7.3.3 Formal Action: Disciplinary Action

If a manager decides that something is too serious to be dealt with informally, just by talking it through with an employee, then disciplinary action will be taken. Disciplinary action can be taken only during a disciplinary hearing. Disciplinary action is always formal, which means that:

- things are always recorded in writing.
- an employee gets the right to be accompanied at meetings.
- an employee gets the right of appeal.

The LEITI expects employees to do their jobs honestly and to the best of their abilities, and to do nothing that may bring the LEITI into disrepute. The following paragraphs give examples of behavior that the LEITI views as wrong and unacceptable. There are two types of misbehavior, called misconduct and gross misconduct:

##### a. Gross Misconduct

"**Gross misconduct**" means misconduct which is so serious that an employee can be dismissed for a first offence. Of course, circumstances will affect how serious an incident is. Only the Head of Secretariat and LEITI MSG (in the case of the Head of Secretariat) can dismiss an employee for gross misconduct. If an employee commits an act of gross misconduct, such as any of those listed below, he/she risks being dismissed. Here are some **examples** (this is not an exhaustive list) of the sort of acts that are regarded as gross misconduct:

##### i. Theft and Fraud

Stealing from the LEITI or its employees, partners, associates or any member of the public whilst at work; falsifying any document, record, claim or account; providing false information in support of an application for employment or promotion; corrupt practices such as asking for or accepting bribes or unauthorized hospitality, gifts, or gratuities; falsely claiming money or benefits from any local authority.

##### ii. Serious Misbehavior

Assault; violent behavior, including fighting at work; serious physical or verbal abuse towards fellow employees, stakeholders, LEITI associates, or members of the public, including maltreatment; indecent behavior; serious negligence in performing work or in safeguarding property; using LEITI properties for private use without authority; engaging in unauthorized employment during hours when contracted to work for the LEITI or during periods of sick leave.

##### iii. Breaching LEITI Rules and Policies

Failing to observe the LEITI's policies, financial regulations, or departmental operating instructions; serious breaches of safety precautions, including neglecting safety equipment; any action which directly endangers others; breaching confidentiality so as to prejudice seriously the interests of the LEITI or any individual.

**iv. Equal Opportunities**

Harassing or victimizing someone for any reason (for instance because of their race, sex, or disability), or inciting or condoning such acts by others; serious breach of any equal opportunities legislation; serious or repeated contravention of the LEITI's equal opportunities policies.

**v. Misuse of Computer-Related Resources**

Serious misuse of, or deliberate damage to, any LEITI computer hardware or software; any deliberate attempt to breach data protection or computer security rules (such as misusing passwords); accessing, storing, or circulating offensive material via e-mail or internet.

**vi. Criminal Offences**

Conviction for any criminal offence, which makes you unsuitable for employment; not disclosing a prior criminal conviction.

**b. Misconduct**

The other type of misbehavior is called **misconduct**. This is not as serious as gross misconduct. An employee may not be dismissed for a first instance of misconduct. If the employee has been given a previous warning, then he/she may be given a final warning for misconduct. Sometimes misconduct is so serious that one warning is given, which is both first and final. Once an employee has been given a final warning, then he/she may be dismissed if there is further misconduct.

Penalties for misconduct include warnings, removing benefits, moving the employee to another job, withholding increments, or demoting the employee to a lower-paid job. Being an accessory to an offence may in itself lead to disciplinary action. These are examples of misconduct:

**i. Misbehavior**

Not obeying a reasonable instruction; insubordination by word, act or manner; abusing your authority; using language or behavior which is offensive to colleagues or others; sleeping on duty or being under the influence of alcohol or drugs (*these may be gross misconduct in some situations*).

**ii. Attendance**

Prolonged or persistent absence from work without permission; persistent lateness; failing to comply with working hours arrangements; failing to comply with absence reporting procedures; failing to comply with sickness certification rules; neglecting one's health such that it affects his/her fitness for work, or delays him/her returning from sick leave.

**iii. Breaching LEITI's Rules and Policies**

Not notifying one's department of a gift, benefit, or hospitality he/she has received; minor breach of health and safety procedures; carelessly losing LEITI property; breaches of the Employee Code of Conduct (*this may be gross misconduct in serious cases*).

**iv. Equal opportunities**

Minor breach of any equal opportunities legislation, or of the LEITI's equal opportunities policies.

**v. Misuse of Computer-related Resources**

Unreasonable use of a work computer for personal benefits without permission; overuse or misuse of the LEITI's e-mail, or internet system (*this is gross misconduct in serious cases*).

### **3.7.3.4 Departmental Rules**

Each employee's department may have other rules relating to particular issues. Such rules must be written down, and the employee's manager will give him/her a copy of these. The employee will be asked to sign to show that he/she has received them.

### **3.7.3.5 Disciplinary Procedure**

#### **a. Acts of Misconduct or Gross Misconduct**

If an employee commits an exceptionally serious act of gross misconduct, he/she may be instantly dismissed without notice. Normally, though, there will be an investigation before disciplinary action is taken for any alleged offence. As part of that, the employee's explanation will be sought and considered before any disciplinary action is taken.

#### **b. Conducting a Disciplinary Hearing**

- i. Before a disciplinary hearing is called, the employee's manager will decide if any alleged misconduct or poor work performance is serious enough to warrant disciplinary action. (See 'Poor Work Performance' about this). The employee will be told in writing whether the allegation against him/her is seen as gross misconduct or simply misconduct.
- ii. If there is reason to think that an employee may have committed gross misconduct or misconduct, and disciplinary action is likely, then the employee's manager may need to clarify facts and gather information before arranging a disciplinary hearing. This may involve the manager talking to the employee and to others to clarify facts. This is called a "**preliminary investigation**". The employee will be given reasonable notice of such a meeting, and will be reminded in advance of his/her right to be accompanied by another member of staff. The employee will be told the result of the investigation, and whether or not there will be a disciplinary hearing.
- iii. In most straightforward cases where facts are already clear, such a preliminary investigation may not be necessary, and a disciplinary hearing will be arranged. This may be conducted by the employee's manager or by a panel of managers. The employee will be reminded of his/her right to be accompanied by another member of staff at any disciplinary hearing, and to call witnesses if he/she wishes.
- iv. Ahead of the hearing, the employee must tell his/her department the name of any person accompanying him/her and of any witnesses he/she intends to call. Likewise, the employee will be told the names of any witnesses his/her manager intends to call. The employee's manager may give him/her a written warning.
- v. If the allegation against the employee is one of gross misconduct, his/her manager will arrange for a disciplinary panel to hear the case against him/her. Such panel hearings, which may follow a preliminary investigation, will be made up of two or three people: managers and personnel staff. The employee will be given at least five working days' notice in writing of the hearing date, and told the allegations against him/her. An employee will normally be given details of all the relevant evidence before the hearing; where this is not possible, he/she will be told why. The employee in turn should give details in advance of any documents that he/she will be using as evidence in the hearing.
- vi. The employee will be reminded of his/her right to be accompanied someone else—it may be from outside such as a religious leader or from inside such as another member of staff. The employee can also call witnesses if he/she wishes. Ahead of the hearing an employee must tell his/her department the name of any person accompanying him/her and of any witnesses he/she intends to call. Likewise, he/she will be told the names of any witnesses his/her manager intends to call, and who will be on the panel.
- vii. The employee's managers will tell the employee the outcome of a disciplinary hearing as soon as possible, normally at the end of the hearing itself. This will then be confirmed in writing.
- viii. If a disciplinary hearing finds the employee blameless, this will be confirmed in writing, and a record of the fact that the employee is blameless will be placed on the employee's file.
- ix. Any disciplinary action will be recorded on the employee's personnel file and confirmed to him/her in writing.

- x. Any written warning will say when the situation is to be reviewed. Disciplinary action for 'misconduct' will be automatically disregarded after twelve months' satisfactory service; warnings relating to 'gross misconduct' will be reviewed after two years or automatically disregarded by the employee's manager, depending on the conduct and performance of the employee over the two years period. The employee can ask for confirmation of the review at the end of the appropriate period, and he/she can ask for an earlier review, based on the employee's conviction that he/she has made satisfactory, convincing progress and/or turnaround.

**c. Postponing a Disciplinary Hearing**

- i. If an employee cannot arrange to be accompanied for a proposed hearing date, he/she can arrange to postpone the hearing once, for up to five working days (see 'An Employee's Right to be Accompanied'). If he/she fails to attend a further date, or if he/she does not turn up for any disciplinary hearing without a sound explanation, the hearing may go ahead in his/her absence.

**d. Suspension from Work**

- i. An employee's supervisor may send him/her home from work during the course of a working day, and if this happens he/she will be paid for that day as normal and the supervisor will tell him/her why he/she is being sent home. Only the Head of Secretariat may suspend an employee beyond that. In the case of a disciplinary hearing/situation, an employee may be suspended only if the Head of Secretariat feels it is detrimental for his/her to be at work whilst the investigation or disciplinary hearing takes place.
- ii. Where the Head of Secretariat feels it is detrimental for an employee to be at work and there is clear evidence that the employee has committed gross misconduct, he/she may be suspended without pay, pending a disciplinary hearing. Otherwise, he/she will receive normal pay whilst suspended. The Head of Secretariat will confirm the employee's suspension in writing. If the employee is cleared at a disciplinary hearing then any pay withheld will be restored.
- iii. If an employee has been suspended without pay, his/her department will try to arrange a disciplinary hearing within five working days, if he/she requests that. This may be in everyone's interest, but the employee will always be given reasonable time to prepare his/her case. The employee will be reminded of his/her right to be accompanied at such a hearing.

**e. Sickness or Absence During Disciplinary Action**

If an employee becomes unfit for work due to illness, whilst disciplinary action is being taken against him/her, his/her department will delay any planned investigation meeting or disciplinary hearing with that employee. Normally this will be for up to five working days, but a longer postponement may be agreed in an exceptional case. This will give the employee time to recover or to arrange for a colleague or someone else to attend the meeting on his/her behalf. If the employee is unfit to attend, he/she can state his/her case in writing and this will be considered. If disciplinary action begins while the employee is unfit for work, then it may be delayed, for the reasons set out above.

**f. Grievances During Disciplinary Action**

The LEITI's grievance procedure is separate from the disciplinary procedure. The grievance procedure does not apply to disciplinary matters. This means that if an employee is unhappy for any reason with the disciplinary sanction taken against him/her, then he/she can say so at the time and may appeal, but cannot raise a formal grievance about the sanction. If the employee raises a grievance about something else, while disciplinary action is being taken against him/her, the Head of Secretariat will decide whether the grievance should be heard before or after the disciplinary case, and will give the employee the reasons in writing for that decision.

**g. Criminal Activity**

The LEITI can take disciplinary action against an employee even if the Police are carrying out a criminal investigation. However, the employee will not be dismissed or disciplined simply because he/she has been charged or convicted of a criminal offence. The Head of Secretariat will decide whether a conviction has an effect on the employee's employment. If it does, then disciplinary action may be taken once the facts have been established. If the employee is remanded to prison, pending a criminal trial, then the LEITI will suspend said employee from work, which will normally be unpaid. Disciplinary action may be taken in the employee's absence.

## **h. Rights of Appeal**

An employee can appeal against any disciplinary action taken against him/her. The employee has to appeal in writing within two working days of the date of the letter confirming disciplinary action. The employee's appeal letter should always be addressed to the Head of Secretariat (although the appeal may be heard by someone else) and such letter must set out briefly the grounds for appeal. This means that the letter must say why the employee feels the disciplinary action against him/her was wrong or unfair. It is not enough just for an employee to say that he/she wants to appeal, without giving any reasons. If the employee's letter does not set out any grounds of appeal within two (2) weeks, then the appeal will normally not go ahead. The Head of Secretariat and a personnel/administrative officer will hear the employee's appeal. The Head of Secretariat's decision is final and there is no further appeal.

When an employee writes to the Head of Secretariat to appeal, he/she may do one of two things. He or she can arrange for the appeal to be heard, or can ask the disciplinary panel to meet again if that is appropriate.

Appeals will be heard by the Head of Secretariat if the disciplinary action was taken against an employee by his/her manager, or if an employee was given a final warning. The Head of Secretariat and an administrative officer will hear the appeal. The Head of Secretariat's decision is final and there is no further appeal.

If the employee has been dismissed, demoted, or transferred; or if the Head of Secretariat took disciplinary action against the employee, then LEITI MSG will hear the employee's appeal within three months.

## **i. Right to be Accompanied**

The law gives an employee the right to be accompanied at any disciplinary hearing and any disciplinary appeal hearing. An employee can be accompanied by a work colleague, or by a mutually agreed reputable outsider. The employee may not be accompanied by anyone else. If the employee cannot find any suitable person to accompany him/her, a disciplinary or appeal hearing may be delayed, to enable the employee find someone. Normally this will be for up to five working days, but a longer postponement may be agreed in an exceptional case. After that time it may go ahead whether the employee has someone to accompany him/her or not.

The person who accompanies an employee can put forward the employee's case on his/her behalf, and can help the employee by giving him/her advice and support during a hearing. But that person does not have a right to answer questions for the employee, and if the employee is asked questions during a disciplinary or appeal hearing, he/she must answer them himself/herself.

## **j. Poor Work Performance**

If an employee's work performance is sub-standard, his/her manager will decide if this is due to negligence or incompetence on his/her part. Negligence normally involves some blame on the employee's part, for which disciplinary action may be taken. In such a case, the employee's ability to do his/her job is not in doubt, but his/her work may be poor, due to lack of motivation, effort, or care. Incompetence on the other hand, means a lack of ability or experience.

An employee's work performance may suffer if his/her job changes and he/she lacks the skills needed to do it. If this happens, the employee may be offered training or a transfer to another job, if one is available. Special consideration will be given to the employee if his/her work performance is poor because of illness, accident or any other factor outside his/her control, especially if he/she has a previous good work record.

If an employee's work falls below the required standards, this is what will be done:

- i. The employee's manager will tell the employee about the problem. He or she will discuss with the employee the problem, the possible causes, and some suggested remedies. The employee will be asked for his/her explanation.
- ii. The employee's manager will ensure that you are clear about what standard is expected.
- iii. The employee's manager will give him/her a reasonable period in which to reach the required standard. If the employee does not do so, his/her manager will warn him/her in writing that his/her performance is unsatisfactory; will record in writing what the required standard is, how long the employee has to reach it, and what will happen if the employee does not. When the review period ends, if there are no longer concerns about the employee's work performance, then any warning will lapse.



- iv. Where possible, the employee will be offered training or coaching to help him/her to reach the required standard, especially if he/she is struggling following a promotion.
- v. The employee's manager will review and keep a record of his/her progress. If reasonable, the employee will be given more time to reach the required standard of work.

If an employee's work is extremely unsatisfactory, or if the potential consequences of poor work or an error are extremely serious, then the above measures will not normally be taken. From the outset the employee will be dealt with under the disciplinary code and may be dismissed. Apart from these exceptional circumstances, the employee will not be dismissed because of sub-standard work or for making an error unless he/she has been warned and given a chance to improve.

**k. Absence from Work**

Being unfit for work because of illness is not a disciplinary matter. The LEITI has separate procedures about absence due to sickness, which are not part of this Code. An employee's manager will tell him/her about these. However, if the employee does not follow the rules for reporting sickness or for producing medical certificates, then the employee may face disciplinary action for misconduct and he/she may lose pay, even if he/she is genuinely ill.

# Financial Management System

## 4.1 Introduction

### 4.1.1 The Need for Standard Financial Regulations at LEITI

The Liberia Extractive Industries Transparency Initiative was established by an Act of Legislation to assist in ensuring that all benefits due the Government and people of Liberia on account of the exploitation and/or extraction of the country's minerals and other resources are verifiably paid or provided, duly accounted for, and prudently utilized for the benefits of all Liberians and on the basis of equity and sustainability. As an institution working to ensure transparency in the extractive sector, the responsibility for properly managing and accounting for its own resources is at the heart of the day-to-day management decision made by the LEITI.

The LEITI's main sources of funding are the Government of Liberia and donors. In order to effectively and efficiently manage and account for these public funds, the LEITI is developing this Financial Management System, which sets the standards for financial management and reporting by the LEITI. In addition to these systems and procedures, LEITI is to also strictly adhere to the reporting systems, formats, and requirements laid down by individual sources of funding for its programs.

This Financial Management System addresses the following key issues of accounting and reporting for resources entrusted to the Secretariat for the running of the LEITI:

- Responsibility for Financial management
- General Financial Management Policies
- Cash Management Policy and Procedures
- Fixed Assets management
- Procurement Management, etc.

The purpose of this manual is to set out the basic practices and procedures, which should be adopted, in the accounting function of all Liberia Extractive Industries Transparency Initiative (LEITI). Management should that the practices and procedures in this manual are implemented.

### 4.1.2 Main Purpose of these Regulations

To enhance compliance to GoL and donor reporting requirements, the LEITI has developed these financial regulations which:

- a) Define the scope of the financial regulations;
- b) Describe financial policy and procedures;
- c) Provide the policy and procedure guideline as to how to monitor, use, and control the available resources;
- d) Define limits and responsibilities of all staff involved so that the financial regulations may be executed with maximum efficiency;
- e) Ensure that internal control measures enhance accountability;
- f) Ensure the systematic recording of all transactions to permit the preparation of financial statements in conformity with generally accepted principles and other donors accounting and reporting requirements in order to maintain accountability; and
- g) Ensure that the assets of the LEITI are exclusively used For the LEITI business and in accordance with management's authorization.

### **4.1.3 Who these Regulations are for**

This manual is for LEITI's staff who deal with day-to-day financial matters, most notably the Finance Officer and by the person responsible for bank and cash). However, overall responsibility for the implementation of the manual rests with Head of Secretariat, who supervises the work of the Finance Officer.

### **4.1.4 What does the Financial Management Manual do?**

This manual is intended to give the persons responsible for bank and cash enough knowledge to be able to feel confident about controlling money and as well as recording of transactions in a systematic manner. The manual also points out the various controls and regulations that exist. The manual contains a copy of the suggested forms most commonly used. These forms, where applicable, can be photocopied for use.

The manual includes standard procedures and controls. These ensure that resources are used in an appropriate manner and that the accounting system meets statutory, donor and government audit requirements.

### **4.1.5 Responsibility for Implementation**

#### ***Head of Secretariat (HOS)***

In conjunction with the Financer Officer, the HOS should endeavor to ensure compliance with the regulations of the manual. In other words, the Head of Secretariat is responsible to execute the financial regulations. However, these regulations may be executed by the Deputy Head of the Secretariat and Finance and Administration Officer or any other Officer, as may be delegated by the Head of Secretariat in writing.

#### ***Finance Officer***

It is the responsibility of the finance officer to ensure the procedures themselves and the rationales behind them are fully understood by all staff with cash/spending responsibilities. For example, the finance officer must brief all new staff with cash/spending responsibilities on the regulations in the manual.

## **4.2 Financial Regulations**

### **4.2.1 General Fiscal Policy Statements**

- a. The work of the LEITI shall be financed by legislative appropriations made through the National budget.
- b. The LEITI may, directly and indirectly, request and receive technical assistance, donations and grants from Liberia's Development Partners and other international multilateral institutions in furtherance of its operations.
- c. The LEITI shall adopt a system of sound financial management policies in conformity with financial regulations of the Government of Liberia and generally accepted international accounting principles to ensure prudent and efficient management of funds.
- d. The LEITI shall specifically cause to be kept proper books and records of accounts for funds and resources received and expenditure incurred or made.

### **4.2.2 General Financial Policies and Management**

To enable it to effectively superintend the activities of the LEITI Secretariat and exercise adequate control over its finances, the Multi-Stakeholders Steering Group (MSG) promulgated financial policy guidelines to be used. Various aspects of the Financial Policy Management (FPM) are as follow.

#### **4.2.2.1 Budget**

An annual budget covering a fiscal year basis is prepared in December of each preceding year and submitted to the MSG for approval during its first quarter deliberation which is usually held in January of each year.

#### **4.2.2.2 Accounting Basis**

The basis of accounting is **accrual** basis.

#### **4.2.2.3 Authorized Signatories to Bank Accounts**

An “A” and “B” method is employed for authorization of withdrawals from bank accounts. This means that all authorized officials of the LEITI secretariat are considered as “A” and authorized MGS member as “B”. A combination of one “A” and one “B” constitutes a complete authorization for a withdrawal.

#### **4.2.2.4 Income**

Sources of income are recognized as Grants, donations, and government contribution through budgetary allotment.

#### **4.2.2.5 Authorization of Expenditures**

Expenditures are authorized through payment vouchers signed by the accountant provided that such expenditure falls within the limit of the budget approval by the MSG.

### **4.2.3 Financial Policies and Procedures**

#### **4.2.3.1 Cash Receipt Procedures**

LEITI is an autonomous organization whose activities are largely funded by donors with GOL contributing a little amount through subsidy.

The receipt of cash is based on donor’s regulation and GOL policy on subsidies. Funding from donors is normally done in stages. A significant portion is remitted at the start of the project and subsequent portion is remitted based on an accountability report of the initial amount. This continues until the entire project is conducted.

When a donor approves a project and transfers fund for same at a local bank into the account of LEITI, the amount transferred should be debited to cash in bank and credited to the project concern.

It is only at the point of approval and transfer of fund by the donor, should the cash be recognized as receipt.

In the case of GOL subsidy, cash should be recognized at the point where a check is issued to LEITI by the Ministry of Finance, on behalf of GOL, for deposit into LEITI account or payment for goods and services.

On the other hand, if LEITI requests for allotment to the Department of the Budget against GOL subsidy appropriated for LEITI and the Department of the Budget approves said request, LEITI should recognize cash by debiting allotment receivable and crediting GOL subsidy (Contribution).

#### **4.2.3.2 Cash Book (Appendix I)**

A cash book should be maintained for individual donor and government. All physical cash movements in and out of the cash book should be recorded immediately in the cash book. It is also a valuable tool for reconciling any differences should they arise. The cash book should be maintained for each month.

#### **4.2.3.3 Petty Cash**

##### **a) Establishment of Petty Cash Fund**

Petty Cash is an imprest amount that is kept at head office to take care of small expenses that do not require check writing. To establish a petty cash fund, a written request by the Head of the Secretariat is sent to the MSG for approval. At most, US\$ 500.00 is appropriated for the petty cash fund. When MSG approves the request, a voucher is raised to establish the fund. This float shall be reviewed and approved by the Head of Secretariat, from time to time.

When the cash is drawn from the bank, petty cash fund is debited and cash is credited.

Some of the expenses to be borne by the imprest amount include but are not limited to the following:

- Transportation around town for dispatchers
- Purchase of drinking water for the office
- Purchase of water for bathroom usage
- Purchase of newspapers and DHL services
- Tea and coffee supplies
- Minimum office maintenance cost
- Other minimum costs that become necessary.

The fund shall be entrusted with an office staff (preferably the Executive Secretary, for now).

**b) Petty Cash Scope/Limitation**

Petty cash been an imprest amount set aside to take care of minimum/small office expenses, it should be used wisely in order to meet its desired objectives. In this case, there must be a reasonable restriction as to disbursement on a daily basis.

Petty cash disbursement per day should not exceed USD 50.00 unless under extreme circumstances, where management is notified and convinced that such payment is to be made.

Because of the limited fund, petty cash should not be used for salary advances or other form of office staff credit.

**c) Petty Cash Management**

Payment out of the petty cash fund shall only be made on petty cash voucher, which shall be supported by documentary evidence. The Finance/Administration Officer will authorize petty cash vouchers.

All petty cash vouchers shall be stamped "PAID" and dated after being paid.

A payment voucher, supported by relevant documents (PV), shall be prepared to replenish the petty cash float. Such replenishments shall be approved/authorized by the Head of Secretariat

**d) Petty Cash Disbursement Procedures**

The Petty cash fund should be guided by a system and control procedure. The custodian of the fund should ensure that all of the processes are complete and certified before payment is made.

When the need for petty cash disbursement arises, the procedures should be observed:

- i. A written request should be made to the accountant.
- ii. The accountant reviews the request and initials it and should submit the request to the Head of LEITI for approval.
- iii. The approved request goes back to the project accountant for the preparation of the petty cash voucher.
- iv. The project accountant signs the petty cash voucher and submits same to the Head of LEITI for approval. The voucher should accompany the request for the Head of LEITI to ensure that the amount requested agrees with the voucher amount.
- v. When the voucher is approved, it should now be taken to the Petty Cash Custodian for payment. The custodian should make sure the recipient of the payment signs for the amount received.
- vi. Upon disbursement of the fund, the custodian should file the voucher and the request for payment promptly. Always ensure that petty cash disbursement records are arranged chronologically and intact for accounting and audit purposes.
- vii. Petty Cash recipient should, for the usage of the fund, bring a genuine receipt(s). Said receipt(s) should be attached to the petty cash voucher upon submission. In the case of round town transportation, It is obvious that taxi drivers do not issue receipt to passengers. However, the custodian should ensure that the errand the recipient went on was accomplished.

**e) Petty Cash Accounting/Replenishment**

Accounting for petty cash fund should begin with journal entries. A petty cash disbursement book or journal should be maintained at all times.

The book can be maintained on computer software or a multi-columnar pad. The computer software preferably, could be in MS Excel.

Whenever petty cash transaction takes place, the fund accountant/custodian should record in the journal promptly to avoid oversight.

The custodian/ the fund accountant should record in the journal,

- i. the date of the transaction
- ii. the name of the recipient
- iii. the purpose of the transaction
- iv. the amount of the approved request/voucher in amount column
- v. the amount under the expense item (account/code) affected.

At the end of the period (monthly) before replenishment, the individual expense account column in the journal is totaled and the petty cash accountability statement is prepared and submitted along with the petty cash replenishment request.

At the end of the period (monthly) also, the total of the individual expense accounts should be posted to the general ledger under their respective controlling accounts and credit cash.

#### **f) Petty Cash Reconciliation (Appendix 3)**

The basic principle of petty cash reconciliation is that the beginning balance plus the replenishment and, less expenditure for the month should be equal to the cash balance on hand. Petty cash fund should be replenished when the fund reaches a minimum of US\$100.00 Petty cash fund replenishment request should accompany the petty cash reconciliation statement and should follow the normal cash disbursement procedures. The reconciliation statement should be attached with all the necessary receipts to justify the fund usage.

#### **4.2.3.4 Bank Reconciliation**

Monthly bank reconciliation statements shall be prepared by the Finance Officer/Comptroller and approved by the Head of Secretariat.

**Purpose:** Means of control for deposit made against withdrawals based on approved expenditures and disbursements.

**Frequency and Reviewers:** the bank reconciliation is performed by the Accountant monthly; reviewed and co-signed by the Finance Officer and the Head of the Secretariat.

#### **4.2.3.5 Cash Disbursement Procedures**

LEITI cash disbursement procedures should be based on a mix of donor regulations, GoL regulations, and international best practices, reflecting the multiple sources of fund and the need for standard financial management practices.

##### **a) Donor's Funds:**

Besides donor's regulations relating to the disbursement of project funds, LEITI should maintain her own internal control in responding to donor regulations as it relates to cash disbursement. Such control should include the followings:

- i. When a need arises for the disbursement of cash, a written request should be made to the Head of Secretariat of LEITI disclosing in detail the need and the amount to be disbursed.
- ii. Upon the approval of the request by the Head of LEITI, a voucher (**See Appendix 4**) should be raised indicating all the detail and submitted to the MSG along with the approved request for review and approval.
- iii. When the MSG approves the voucher for disbursement, the project accountant shall refer to the donor's regulations governing the fund and follow the procedures therein.
- iv. When the donor regulations regarding the disbursement of the project fund are certified and the donor gives the go head for the disbursement, a check should be written in the amount stated on the approved vouchers.

- v. The check, after it is written, should go through the internal control process: the Head of LEITI, then to the MSG for approval. The signature categories should always be observed and maintained (One A and One B)

In the case of cash payment to vendors, the necessary documentation should be attached to the request for review by the Head of LEITI before the Head approves the request documents to be attached to request/voucher:

In the case of **Goods** supplied:

- i. At least three (3) proforma invoices.
- ii. Invoice from the supplier itemizing the goods supplied, the quantity, and the amount.
- iii. The delivery note to certify that the goods were delivered. The delivery note should be signed by both the supplier and the recipient.
- iv. If the supplier has formal contract or won a bid, the contract or the bid documents should be attached.

In the case of **Services** rendered:

- i. A certificate of completion or an **inspection of job** report should be attached.
- ii. If there was a formal contract or a bid was won by the service provider, the contract or bid documents should be attached.
- iii. At least three quotations, with breakdown of activities to be performed, should be attached.

#### **b) GoL Budget:**

GOL budget is an appropriation in the National budget for use by LEITI. The appropriation is broken down into allotment per quarter.

Before an amount is utilized by any institution, a request should be made to the Department of the Budget and when approved, the amount can be expended.

Disbursement procedures for GOL subsidy should include the following:

- i. When the need arises for the disbursement of GOL subsidy, a request should be done by writing to the Head of LEITI for approval.
- ii. Upon the approval of the request, a voucher (**See Appendix 5**) should be raised ensuring that the amount on the voucher can be serviced by your allotment approved.  
**Note:** Never raise an amount that is more than your approved allotment.
- iii. When the voucher is raised, it should go through the same process as the request for payment except that after the head of LEITI signed, the MSG should give approval.
- iv. Upon the approval by the MSG, the voucher can now leave LEITI office to the Ministry of finance for processing and payment.

The procedures for cash payment to vendors for goods and services rendered under donor's fund should be applied to the GOL subsidy.

## **4.2.4 Fixed Assets Management**

### **4.2.4.1 Definition of Fixed Assets**

A **fixed asset** is an item with a useful life of more than one year. In addition to this definition, it is sometime appropriate to set a minimum value on the cost of items we regard as fixed assets. For we may choose to amend the definition to: "A fixed asset is an item with a useful economic life of more than one year and an acquisition cost greater than US\$500.00 or the equivalent amount in another currency.

Fixed Assets include property, furniture and fixtures, Office equipment, Generators, leasehold improvements, vehicles and audio visual equipments acquired by or donated to the LEITI. Fixed Assets are capitalized and depreciated over their estimated useful economic lives.

### **4.2.4.2 Accounting Policies Regarding Fixed Assets**

- i. Freehold land and buildings shall be capitalized as cost. Such property shall be revalued in the balance sheet based on a valuation performed by a reputable independent valuer.
- ii. Land and building held under a long term lease, which qualifies as capital lease under the relevant generally accepted accounting principles, shall be capitalized in accordance with the applicable accounting standards. Revaluation of such leaseholds shall be permitted, if appropriate.
- iii. All other fixed assets shall be capitalized at COST and shall not be revalued. Subsequently (unless their value is impaired in which case the asset shall be written down to its realizable value), leasehold improvements shall be capitalized over the estimated economic life or the term of the lease, whichever is shorter.
- iv. Fixed assets received from donors shall be capitalized at LANDED COST of the asset at port of entry, with any customs, clearing and forwarding charges being expended during the year of acquisition.
- v. Fixed assets donated by third party donors shall be capitalized at their ESTIMATED FAIR MARKET VALUE, if determinable, or ESTIMATED REPLACEMENT COST. In case where the estimated value is not provided by the Donor and is otherwise not obtainable, valuation should be established by consulting with the donor.
- vi. **Depreciation:** Fixed assets, except freehold land, shall be depreciated. The fixed assets that are capitalized should be depreciated on a straight line basis. They shall be depreciated according to rates defined by the revenue code of Liberia as follows:

<i>Asset Category</i>	<i>Rate</i>	<i>Maximum Useful Life</i>
<b>Vehicles</b>	33.33%	3 years
<b>Office equipment</b>	16.67%	6 years
<b>Office furniture</b>	10.00%	10 years
<b>Communication equipment</b>	16.67%	6 years
<b>Buildings</b>	10.00%	25 years
<b>Motorbikes</b>	25.00%	4 years
<b>Electrical equipment</b>	20.00%	5 years

- vii. However, where local regulations stipulate different depreciation and revaluation methods from the above, these may be followed but the notes to the accounts that should fully disclose the method used.

#### **4.2.4.3 Accounting Treatment**

All fixed assets in the possession of LEITI must be evaluated to determine their accounting treatment. For land and fixed asset with value greater than US\$500.00, further criteria (as follows) must be examined to determine the appropriate treatment of fixed asset.

##### **a. Cash Purchase from Unrestricted Funds**

If LEITI paid cash for fixed asset out of its own funds (unrestricted), then the assets should be capitalized and depreciated over the relevant useful life. The accounting entries are as follows:

##### *i. Purchase*

DR Fixed asset replacement reserve purchase (P&L- this account will close to fixed asset replacement reserve as that is where the funds for the purchase are “kept”)

- CR Bank Account
- DR Fixed Asset (B/S)
- CR Asset valuation income (P&L- this account will close to the asset valuation reserve).

##### *ii. Depreciation*

Record Depreciation (only fixed assets that are not land).



- DR Depreciation Expense (P&L- this account will close to the asset valuation reserve)
- CR Accumulated Depreciation (B/S)

**b. Cash Purchase from Unrestricted Project Funds**

If LEITI paid cash for the fixed asset out of project funds, and LEITI can decide what to do with the fixed asset once the project is completed (unrestricted), then the asset should be recorded in the project and asset valuation account set up. The asset is also capitalized and depreciated over the relevant useful life. Reports to the donor should show the asset as being expensed in the project.

The accounting entries are as follows:

*i. Purchase*

- DR Project expense
- CR Bank Account
  
- DR Fixed assets (B/S)
- CR Asset Valuation income (P&L- this account will close to the asset valuation reserve)

*ii. Depreciation*

Record depreciation (only for fixed assets that are not land)

- DR Depreciation Expense (P&L-this account will close to the asset valuation reserve)
- CR Accumulated Depreciation

**c. Cash Purchase from Restricted Project Funds**

If LEITI paid cash for the fixed asset out of *Project funds* and LEITI cannot decide what to do with the fixed asset once the project is completed (restricted), then the asset should be fully expensed in the year of acquisition.

The accounting entries are as follows:

*i. Purchase*

- DR Project Expense
- CR bank Account

*ii. No further entries*

**d. Unrestricted Donations**

If the fixed asset was donated to LEITI (LEITI did not pay cash) and *LEITI can decide* what to do with the fixed asset once the project is completed (unrestricted), then the asset should be recorded in the project with the corresponding in-kind income recognized and an asset valuation account set up. This asset is also capitalized and depreciated over the relevant useful life. Reports to the donor show the asset as being expensed in the project.

The accounting entries are as follows:

*i. Contribution of Assets*

- DR Project Expense
- CR In kind income from donor in project
- DR Fixed Asset (B/S)
- CR Asset valuation income (P&L- this account will close to the asset valuation reserve)

*ii. Depreciation of Assets (only for fixed assets that are not land)*

- DR Depreciation Expense (P&L- this account will close to asset valuation reserve)
- CR Accumulated depreciation (B/S)

#### **e. Restricted Donations**

If the fixed asset was donated to LEITI (LEITI did not pay cash) and *LEITI cannot decide* what to do with the fixed asset once the project is completed (restricted), then nothing should be done unless the donor places a value on the asset for reporting purposes. Then an in-kind contribution and corresponding expense should be recorded.

#### **4.2.4.4 Record Keeping for Fixed Assets**

- Fixed assets require detailed records to be kept over a number of years in the form of a *Fixed Assets Register*, in addition to the normal accounting records relating to the purchase/sale transactions. A fixed assets register shall be maintained for recording all fixed assets procured or constructed from each project/program fund or donated by any other body. The register shall contain detailed information concerning each asset. The assets shall be code-numbered for proper identification as to category and location.
- The assets register shall be designed to accommodate the additions and disposals of asset entries and update. All movable fixed assets such as vehicles will carry the imprint of the project name.
- Fixed assets verification exercise shall also be conducted to ascertain the existence, custody, location, ownership and conditions of the project's/program's fixed assets.

#### **4.2.4.5 Administrative Controls**

For the purpose of proper administrative control and accountability, the following policies shall guide the management of all fixed assets of LEITI.

- All fixed assets are under the control of the Head of Secretariat.
- The Finance Officer is the custodian of the LEITI's fixed assets.
- All fixed assets must be numbered/marked for identification and control purposes.
- The Finance division will maintain a fixed assets register to record all fixed assets.
- Authority to purchase fixed assets For the LEITI depends on the approved Annual Program Budget for the year.
- Disposal of fixed assets must be in accordance with part vii sections 123 and 124 of the Public Procurement and Concessions Act.
- Ensure appropriate security, insurance, and conduct proper preventive maintenance.

### **4.2.5 Procurement Policy, Standard, & Procedures**

#### **4.2.5.1 Day-to-Day Operation**

The overall objective of procurement is to provide the appropriate quality and quantity of goods and services to support Liberia Extractive Industries Transparency Initiative (LEITI) projects and programs at the right time, price, and place and to ensure that the procedures are in accordance with best commercial practices.

In achieving the objective it is important that authority delegated by the Head of the Secretariat to purchasing and logistics staff is clearly defined to enable them to act speedily in obtaining the goods and services needed at the right time and in such a way as to obtain the best value for money in a fair and transparent manner.

This means, for example, providing written definitions of which members of staff are entitled to authorize expenditure up to what limit, under what circumstances competitive bids are required and what paper work is required for each transaction.

#### **4.2.5.2 Procurement Planning**

The Program unit and Accounts Department prepare the Annual work Plans and Budgets for each project and program by December 1 for the ensuing year. From the approved annual Work Plans and Budgets, the goods, works and services that are required for the year are identified and listed by the Procurement Officer. From this list, a

Procurement Plan (**See Appendix 6**) for the year is prepared for the categories of expenditure by the Procurement Officer.

The procurement plan shall be approved as per the financing agreement by the Government and Donor Agencies. The plan once approved becomes effective and forms the basis of procurement and disbursement. However, the Head of the Secretariat should send a copy of the final budget to Bi - and Multilateral Financing Agencies and other donors at least 30 days before the beginning of the applicable financial year.

The Budget and Procurement Plan include the estimates of the cost of each activity based on which the associated procurement method is determined. For goods and works one of the following procurement methods will be associated with each procurement process:

- Shopping
- International shopping
- National Competitive Bidding (NCB)
- International Competitive Bidding (ICB)
- Limited International Bidding (LIB)

#### **4.2.5.3 Selection of Procurement Method**

The financing agreements and approved procurement plan for each project and program shall specify the range of cost with in which each procurement method is applicable.

For consultancy services activity, one of the following selection methods will be applicable:

- Quality and Cost Based Selection (QCBS)
- Least Cost Selection (LCS)
- Quality Based Selection (QBS)
- Consultants Qualification Selection (CQS)
- Single Source Selection (SSS)

#### **4.2.5.4 Procurement of Goods and Works (services)**

##### **a. Shopping Process**

The LEITI should first issue *Request for Quotation (RFQ)* to at least three (3) reputable suppliers. The RFQ should include specifications of items needed and delivery schedule.

##### **b. Evaluation**

On receipt of quotations, evaluation of suppliers' quotes is done by a committee comprising of, at least, three persons including one person from the section which raised the purchase requisition, and the Procurement Officer. An Evaluation Report is issued. The Evaluation Report should include a recommendation on the most responsive bidder and the reasons in clear terms for the selection.

The Evaluation Report is approved by the Head of the Secretariat and a Local Purchase Order (**See Appendix 7**) is issued to the successful bidder by the Procurement Officer.

The approved LPO shall be simultaneously distributed as follows:

- i. Original copy ----- supplier
- ii. Second copy ----- Accounts Department (Used in supporting payment)
- iii. Third copy ----- Store Officer
- iv. Fourth copy ----- Procurement Officer (book copy)

##### **c. NCB, ICB, and LIB Procurement Process**

- i. The Procurement Plans for NCB, ICB, and LIB for goods and works are approved by the Bi – and Multilateral financing agencies as part of the budget approval process.

- ii. Annually, a General Procurement Notice (GPN) shall be prepared indicating the major procurements to be undertaken. This shall be followed by advertisements in at least one national newspaper.
- iii. Bidding documents are prepared by the procurement section and submitted to the Agencies for approval. Upon receipt of a No-objection from the Agencies to the bidding documents, advertisements are placed in national newspapers with wide circulation. Applications are received and bidding documents are issued to prospective bidders.
- iv. Upon closure of bidding process, bids submitted are evaluated by an Evaluation Panel comprising the in house committee, which evaluates the procurement quotations, and the Procurement Officer of the Project Financial Management Unit in the Ministry of finance.
- v. Evaluation Report is issued. The report includes a clear recommendation for the award of supply contract to the winner of the bid process.
- vi. The Evaluation Report is sent to the Agency that will finance the program for approval. Upon receipt of a no objection to the Report an Award Letter or Letter of Acceptance is issued to the successful bidder.
- vii. A purchase contract is entered into with the successful bidder.

#### **4.2.5.5 Procurement of Consulting Services**

The Procurement Plan drawn for the year should contain consultancy services required for the year.

##### **a. Terms of Reference**

Terms of Reference (TOR) for specific assignments should be drawn and approved by the Head of the Secretariat, and then an Expression of Interest (EOI) is advertised in national newspapers for interested consultants to respond.

The EOIs received are evaluated and a shortlist is drawn from the interested consultants. A Request for Proposal (RFP) document is drawn. The RFP is first sent, in case of Bi-and Multilateral Financing Agencies, to the financing agency for approval. On receipt of the Agency's No-objection to the RFP, proposals are invited from the short listed consultants.

##### **b. Evaluation of Technical Proposals**

The technical proposals received from the consultants are evaluated by an Evaluation Panel, which should include the Evaluation Committee at LEITI and a designated representative from the PFMU. The Panel issues a Technical Evaluation Report.

The Technical Evaluation Report is first sent to the Financing Agency for approval. On receipt of No-objection from the agency, an invitation is sent to the qualified consultants for the opening of financial proposals.

A combined Technical and Financial report, including a recommendation for selection of the most responsive consultant, is issued. The combined report is sent to the financing agency for approval. Upon receipt of approval, the selected consultant is invited for negotiations on financial proposal.

A draft contract is drawn and submitted to the financing agency for review together with the minutes of negotiation. Upon receipt of approval from the agency, a letter of award is issued to the consultant and a service contract is entered into.

##### **c. Donor Requirement**

The LEITI Procurement Policy is designed to be as demanding, if not more demanding, than most donor requirements - indeed large parts of it are based on the policy of the Government of Liberia. However, no policy statement can hope to cover every aspect of every donor particular requirements and care should be taken into account at all times.

##### **d. Supporting Documentation**

Documentation relating to procurement function (Supply requisition notes, competitive quotes, minutes of Procurement Committee Meetings, etc.) is an integral part of the audit trail. As such it should be retained and filed with the same degree of care and longevity as standard accounting documents.

**e. Authorization Limits and Paperwork Requirement**

There are no special requirements for single purchases below USD-----, although managers must ensure this threshold is not abused by breaking larger transactions down into smaller installments.

Expenditure above USD----- must be subject to three (3) competitive quotations. The quotations should be compared in a tabular format. In general, it is expected that the cheapest will be accepted and reason for non-acceptance of the cheapest quotes should be documented.

Acceptance of higher quotes can be justified in a variety of circumstances such as value of money, quality, lead-times, supplier history, etc. documentation relating to quotations must be kept for audit and donor purposes.

**4.2.6 Inventory Control**

Records of inventory are required for certain assets (property and equipment) purchased or constructed with LEITI funds--government or donor funds transferred to the LEITI--or gifts and donations received.

**4.2.6.1 Required Inventory Records**

Inventory records must be maintained on all non-expendable, movable property and equipment, which has a single item cost of over \$100, or is a gift with equal value, and:

- Has an expected useful life of one year or more.
- Is self-contained for its primary function (not a component part of another piece of equipment).
- Has sufficient individuality and size to make control feasible by means of identification tags, numbers and/or manufacturer's serial numbers marked thereon.

**4.2.6.2 Responsibilities**

The officer in charge of procurement services is responsible for:

- Establishing and maintaining the records and procedures necessary for the accountability of LEITI's property and equipment inventory.
- Determining the items to be inventoried and the numbers to be assigned.
- Affixing the inventory identification number to the property or equipment.

The head of each unit where LEITI's properties are assigned is responsible for:

- All property and equipment purchased or constructed for and assigned to the unit.
- Verifying and correcting all information contained on Equipment Information Log received from Inventory Control. These forms do not need to be returned to Inventory Control unless the information is incorrect or the department wishes to add information to the data record.
- Reporting any transfer or loss of inventoried property or equipment to Inventory Control within five working days of such loss or transfer.
- Establishing and maintaining records and controls for sensitive equipment such as cameras, stop watches, pocket calculators, etc., which may not inventoried under the provisions of this policy.

**4.2.6.3 Procedures for Placing Identification Numbers on Equipment**

Inventory Control personnel are responsible for placing identification numbers on LEITI's equipment, based on the following procedures:

- Identification numbers will be placed visibly on equipment.
- If an item costs more than \$100 and is impossible to tag with an ID number, a log book may be used by the procurement/inventory section to keep track of the item.

#### 4.2.6.4 Reporting Changes

##### a. Previously Inventoried Material

A Property Inventory Change Report, or Theft Report, must be submitted within 5 working days to Inventory Control, Procurement Services, when any inventoried property or equipment has been:

- Lost
- Stolen
- Cannibalized
- Destroyed
- Relocated to another building/room
- Found (after previously reported lost or stolen)
- Transferred to Procurement Services
- Transferred to another department/unit
- Other (trade-in, etc.)

##### b. Newly Constructed Material or Gift

A Property Inventory Change Report, or a copy of Advice of Gift Received, must be submitted to report the addition of any property or equipment, which meets inventory record requirements, and has been:

- Constructed with LEITI funds.
- Received as a gift.

##### c. Verifying Inventory Records

On a semi-annual basis, a listing of all inventoried assets will be electronically sent to unit/department heads by the officer responsible for procurement/inventory control. The head of unit/department is then responsible for:

- Checking the accuracy of all equipment included in the list.
- Clearly noting necessary changes to any equipment information on a hard copy of the list.
- Returning a signed hard copy of the list to Procurement Services within the required timeframe.

### 4.2.7 Payroll Management

#### 4.2.7.1 Payroll System

The LEITI payroll system should be computerized. In exceptional circumstances, it is also acceptable to calculate the payroll manually although this option should be used as a last resort.

The payroll software should be maintained on only one computer and access must be password protected.

The ability to make changes in the payroll data should normally be restricted to one person. This may be the Payroll Clerk, or it may be the responsibility of the Cashier. At least one other member of the financial staff should be able to operate the payroll software to cover for the payroll clerk during periods of leave/absence.

Regular backups should be taken and stored off-site. On a random check basis the Finance Manager must review the tax formulas used in the payroll system for consistency with current tax law at least once a year. The Finance Manager should also check the formulas whenever they are updated for changes in applicable tax law.

#### 4.2.7.2 Processing the Payroll

Changes to the payroll database must be made only on the basis of properly approved and authorized documents. Each month the Personnel Manager must inform the Finance Manager in writing of any changes to the payroll. This should be in the form of a schedule summarizing any changes supported by (1) copies of the appointment letter for new employees showing the salary level and start date, and (2) copies of the letter or memo informing existing staff of any changes to their salary. Once the Finance Manager has checked and verified the changes he/she should initial the schedule and pass it on to the Payroll Clerk.

The Personnel Manager must also submit a schedule of overtime earnings and any other additional payments due to staff for the month.

At the same time the accountant should advise the Payroll Clerk of any necessary deductions from the payroll for example for reimbursement of advances.

The Payroll Clerk runs the payroll and passes the payroll summary report to the Personnel manager who verifies that employees has been added or deleted as required and that all changes in salary have been correctly recorded.

The Personnel must sign the payroll summary to confirm that this check has been completed.

The payroll should be verified by the Finance Manager prior to payment. The verification process should include (1) identifying all changes since the last payroll date (2) ensuring all changes has been properly approved and are supported by correctly authorized documents (3) checking that all terminated employees have been deleted from the payroll or that their final pay has been adjusted to what is specified on the termination form; (4) random checks of the payroll calculations.

The Finance Manager must sign the payroll summary to confirm that the verification has been completed. The Head of the Secretariat should then review the payroll summary and provide the final authorizing signature. The Payroll Summary is then returned to the Payroll Clerk who pays the salaries and then raises a payroll journal to recognize the expenditure in the accounts.

#### **4.2.7.3 Payroll Disbursements**

As far as possible, the net pay due to each member of staff should be settled by direct transfer to their bank account. If this is not possible, then the next most preferable option is that payment should be made by cheque.

#### **4.2.7.4 Payroll Journal**

The payroll Journal helps to ensure that:

- All payroll cost are properly recorded on completion of the payroll even though some physical payments (eg. Payment of Taxes) may take place much later.
- All statutory deductions are paid over to the relevant authorities.

The below example illustrates a typical payroll journal.

<b>DR</b> Staff cost	the total cost of employment for the month (i.e. including salaries, social security payments and income tax)
<b>CR</b> Net Pay	The value of net pay for the month for all employees.
<b>CR</b> Income Tax	The value of income tax for the month for all employees.
<b>CR</b> Social security	The total value of social security contributions for the month (including both employer and employees contributions) for all employees.

#### **4.2.7.5 Payroll File**

The Payroll Clerk must maintain a documentation file for the payroll. As a minimum, this file should contain:

- Original payroll summary for each month with appropriate authorizing signatures
- Copies of all documentation explaining any changes to the payroll (e.g. new staff or new salary levels) and any additional payments or deductions in a given month.
- Copies of correspondence with tax authorities regarding payment of statutory deductions

### **4.2.8 Financial Reporting**

The Finance Manager/Accountant makes regular financial reports on the state of LEITI's finances. These financial reports are prepared for both internal and external use. They include monthly reports, quarterly reports, half-yearly reports, end-of-year/annual reports, and other reports, as may be required by the management of LEITI, stakeholders, and others.

In addition, LEITI prepares and submits regular reports to donors, as per their requirements laid down in grant agreements.

#### **4.2.8.1 Monthly Reports**

The Finance Manager/Accountant should prepare a set of monthly financial reports for review and approval of the Head of Secretariat or Deputy Head of Secretariat, followed by distribution to the Treasurer (or relevant committee of the MSG). Following the review and approval by the treasurer, the report will be submitted to the full MSG. The reports should include: a balance sheet and a statement of income and expenses (operating, project); a consolidated balance sheet and consolidated income and expense report; a budget-to-actual (budget performance) report for all accounts included in the annual operating budget; a list of deferred and receivable funds, and a cash flow projection. The monthly statements will be finalized by the conclusion of the month following the statement period.

#### **4.2.8.2 Quarterly Reports**

In addition to monthly reports, Finance Manager/Accountant should also consolidate monthly reports into quarterly financial reports. Quarterly periods at which reports will be due include March, June, September, and December. These reports will be submitted to the full MSG for their review and acceptance at the following MSG meeting.

The monthly statements should be reviewed by the Head of Secretariat or Deputy Head of Secretariat prior to distribution to the Treasurer (of the MSG) for initial comments. After the Treasurer's approval, the statements will be submitted to the full MSG. The monthly statements will be finalized by the conclusion of the month following the statement period.

#### **4.2.8.3 Half-Yearly Reports**

The Heads of Departments and the Head of Finance will prepare and submit both the programmatic and financial reports to the Head of Secretariat. The Head of Secretariat, working with the relevant heads of departments, will consolidate the reports and submit the reports to the MSG.

#### **4.2.8.4 Year-End Report/Audit**

In the same way as the Half-Yearly report is prepared, so shall the End-of-Year Report. The Heads of Departments and the Head of Finance will prepare and submit both the programmatic and financial reports to the Head of Secretariat. The Head of Secretariat, working with the relevant heads of departments, will consolidate the reports and submit the reports to the MSG for review and approval.

The end-of-year financial reports should reflect the total income and expenditure activities and outcomes for the entire 12 months of the year ended. A Statement of Income and Expenditure and a Balance Sheet shall be the main reports components of the year-end financial report.

This report will be initially reviewed by the Head of Secretariat and Deputy Head of Secretariat, and then by the Treasurer, prior to distribution at the annual meeting. They will also be arranged, along with various books of records, for the annual audit of the LEITI accounts.

#### **4.2.8.5 Donors Reports**

Reports to donors shall be presented in accordance with the requirements of the agreements entered into with them. The main financial reports that may be required by donors during the life of a project are:

- Initial Budget
- Interim Report(s)
- Budget Revision Request
- Final Report (which may need to be audited)

The following sections deal with typical consideration for each of these reports.

##### **a. Initial Budget**



The more accurate the initial budget is, the easier reporting against it will be during the lifetime of the project. It is essential that great care be taken in preparation of project budgets and that all relevant parties are involved are gathering and collating the information that goes into them.

One of the key responsibilities of the Financer Officer in this process is to ensure it complies with the donor guidelines and is set up in a way that will facilitate easy reporting from the software that will be in use.

#### **b. Interim Reports**

The frequency of interim reports and the deadlines for their submission will be contained in either the donor guidelines or in the project contract. Reporting deadlines must be complied with at all times.

Usually donors have prescribed formats, generally the budget with additional columns to analyze variances. Usually the financial report has to be submitted at the same time as a narrative report detailing project progress. It is very important that you review the two reports together to ensure that they are consistent.

For example, if you say you have drilled ten boreholes make sure that there is an appropriate amount of expenditure on the relevant budget line. It is also important that the narrative report explains any major variances in the financial report.

The time frame for interim reports is normally a three-month period. Some donors will release the next tranche of funding only after the approval of interim reports, so it is important from a cash-flow perspective that these reports are submitted on time.

The interim report gives the donor a picture of how financial execution of the project is progressing. In this respect it will also indicate when there is a need to change the project budget- i.e. if budget variances exceed the % allowed by the donor. Again, this makes timely preparation and submission of reports an essential pre-requisite of good financial management

#### **c. Budget Revision Reports**

Donor guidelines normally stipulate the degree of variation that they allow between individual line items or between budget sub-headings. Changes in circumstances may cause expenditure to vary from the initial budget by more than the permitted amount ( e.g. sudden unforeseen price changes or alteration in project priorities). In cases like this, an application must be made to the donor for a budget reallocation. This applies whether the budget is over spent or under spent, as donors generally dislike under spends just as much, if not more, then overspent budgets.

Budget revisions must be applied for at the earliest possible moment ideally as soon as the need becomes apparent. This highlights the necessity for close monitoring of the management accounts by the responsible members of staff.

A budget revision will usually also need to be submitted to the donor when it becomes necessary to utilize any contingencies in the budget. Normally the donor must approve the specific allocation of the contingency prior to the funds being committed or spent.

When it looks like budgeted funds will not all be spent within the original project implementation period it may be possible to submit a “no-cost extension” request. This allows the implementation period to be extended with no additional cost to the donor. Not all donors allow this (government funding, for example, often specifically excludes it) and few donors like or encourage it. So it should be a last resort and when you decide to use it, make sure you apply for the extension well in advance of the end of the implementation period.

#### **d. Final Report**

Donors may have varying deadlines for submission of the final report-generally two to three months after completion of the project. The final report will usually include narrative and financial reports submitted together which must be consistent with each other.

### **4.2.9 Grant Compliance**

#### **4.2.9.1 About Grant**

Donor reporting is one of the biggest challenges facing accountants, mainly NGO accountants. Each donor agency has its own specific guidelines, rules and formats for proposals and reports, including the types of costs they can and cannot fund. Many have sub-agencies that manage grants in particular sectors and for different types of scenarios. Government agencies often have separate departments responsible for disasters/emergencies and development activities. The more donors associated with a particular project, the more complex the reporting process can be.

It may not be possible to give detailed analyses of various rules in this manual. However, guidelines are usually sent out by the donor with the grant confirmation letter or with the contract they ask the grantee to sign.

When the grantee receives such a document it is important to check what one has agreed to do as part of the agreement for funding with the donor. Conditions imposed by donors can include:

- **Interim reports** - frequency, format and style of reports, usually quarterly to coincide with release of grant installments
- **Scope and designation of funds** - what funds may or may not, be used for; whether funds can be carried forward from one financial year to the next.
- **Administrative overheads** - the specific items that are allowable or excluded, or a percentage limit based on the total grant.
- **Budget line items** - specific budget headings/account classifications which correspond with the original grant application
- **Budget revision policy** - permission (or how to get it) to transfer surpluses in the budget from one heading to another, and within what limits.
- **Accounting method** - Accrual or Cash accounting
- **Bank accounts and interest** - separate bank accounts are required by some donors and often there are rules governing the use of any interest earnings.
- **How to treat fixed assets purchased with a grant** - often with additional reports specifically governing such purchases.
- **External audits** - some donors require a separate external audit.

Reviewing these guidelines at the start of the grant period can save a lot of time later on.

#### **4.2.9.2 Procedures**

- i. When a new grant is received or renewed, a copy of the executed grant must be forwarded to the Finance Manager.
- ii. The Finance Manager should set up a permanent file for the grant and maintain the contract along with any other financial correspondence regarding the grant.
- iii. It is the responsibility of the Finance Manager to review the grant contract and extract any fiscal items which must be complied with by LEITI. Typically, these may be required in time to facilitate the donor's own reporting needs.

#### **4.2.9.3 Compliance with Governmental & Generally Accounting Principles**

- i. It is a policy of LEITI to adhere to any restrictions imposed by its funders, both governmental and private. Therefore, LEITI's employees are expected to bring to the attention of management, any instances of non-compliance.
- ii. When LEITI is expending government or donor funds, prior written approval may from the funder agency is required for certain purchases, particularly capital items. This should be clarified in the funding agreement

### **4.2.10 Audit: Scope, Requirements, Standards, and Procedures**

#### **4.2.10.1 External Audit**

An external audit is an independent examination of the published financial statements prepared by the organization. The audit must cover all activities during the financial year, which maybe the same as the calendar year.

An external audit is a statutory requirement (i.e. required by law) in most countries, including Liberia.

### **Purpose and Execution**

The purpose of the external audit is to verify that the annual accounts provide a true and fair picture of the organization's finances and that the use of funds is in accordance with stated policies, aims and objectives and the terms of any agreements with donors. It is generally for the benefits of those outside the organization, e.g. donors. However, for those inside the organization, the audit should be a positive experience and not one to be feared; it is an opportunity to receive feedback on strengths and weaknesses in the accounting systems and procedures and (particularly the management letter) to discuss ways of improving them.

The external audit requirements as specified in the financing agreements shall be strictly followed by the organization and may thus vary from donor to donor. The financial statements of the organization shall be each year in accordance with International Standards on Auditing (ISA) or Standards acceptable to donors.

Audit scope will vary from one project to the other because of different implementation arrangements and other differing requirements.

The auditor's formal contract shall set out the responsibilities of the auditor. The contract shall include:

- Confirmation of acceptance of the appointment including reference to terms of reference
- The organization's responsibilities, particularly the preparation of financial information
- Access to premises and documents the auditor may require
- The expected date the audit report will be issued
- The basis on which fees are determined, and billing arrangement

### **Selection of Auditors**

According to the Act establishing the multi-stakeholders body, the LEITI shall be subject to audit by the General Auditing LEITI. The LEITI may also be audited by such other private (external) auditors as the Multi-stakeholders Steering Group (MSG) may determine.

#### **4.2.10.2 Internal Audit Function**

Project and Program activities would be periodically reviewed by the Internal Auditor Team which will be in place as part of the project Financial Management process. The internal auditing function shall ensure the orderly and efficient conduct of operations including, among others, the adherence to Project and Program Management policies, rules and regulations, safeguarding of Project and Program assets, prevention and detection of errors and irregularities and promoting the accuracy and reliabilities of the accountings records.

The internal auditor should work within a well-defined framework of programs and reporting requirements. Importantly, the internal auditing function should be closely linked to and complement the project's monitoring and evaluation system. The internal audit program for each year should be developed by the internal auditor and discussed with the Head and Deputy Head of the Secretariat and finalized thereafter.

The Internal Audit Team will carry out both the traditional internal or compliance audit and the non-financial or operational internal audit.

### **Compliance Audit**

Internal auditing will be required to evaluate the adequacy and effectiveness of other controls as a basis for improving managerial performance. Its objective is to assist organizations meet their objectives and to promote effective control at reasonable cost. The scope of the internal audit should be to evaluate the adequacy and effectiveness of the organization's system of internal control and the quality of performance in carrying out assigned responsibility. Internal auditors should:

- Review the reliability and integrity of financial and operating information and the means used to identify, measure, classify and report information;
- Review established system to ensure compliance with policies, plans, procedures, laws, and regulations which impact on operations and reports; and
- Review the means of safeguarding assets and, as appropriate,
  - Verify their existence.

In an attempt to overcome the issue of independence and any undue interference which may jeopardize the objectivity of their work, the Internal Auditor shall report to the MSG with copies of his/her quarterly reports advised to the Head of the Secretariat and donors. The following measures shall be put in place:

- A statement of purpose, authority and responsibility for the Internal auditing unit;
- Detailed work-plans to carry out the responsibilities of the Internal auditing function with appropriate emphasis on identified risks;
- Written policies and procedures to guide audit staff in the course of their duties;
- A program for the coordination of internal and external audit efforts; and
- A quality assurance program to evaluate the operations of the internal auditing function.

### **Operational Audits**

LEITI shall periodically undertake operational audit. Operational auditing or project monitoring and evaluation is a systematic process of evaluating an organization's effectiveness, efficiency and economy of operations under management control, and reporting the results of the evaluation along with recommendations for improvement. It involves establishing performance objectives, agreeing the standards and criteria for assessment, and evaluating actual performance against targeted performance.

In essence, the procedure for an operational audit:

- Appraise the economy and efficiency with which resources are employed; and
- Reviews an organization's operations or programs to ascertain whether results are consistent with established objectives and goals and whether the operations are being carried out as planned.

## **4.2.11 Accounting Structure**

### **4.2.11.1 Purpose and Description**

Basically, the accounting structure is a coding system for identifying and classifying financial events so that accounting data satisfy both internal and external financial and managerial report needs and requirements. The coding scheme greatly facilitates record keeping and is particularly essential if there is possibility of automating the accounting system.

This section of the manual has been written to provide a means of identifying and grouping financial data and also assist the Finance Officer of the LEITI to record financial events relating to the organization and following institutions:

- Internally, the Multi-stakeholders Steering Group
- Funding agencies, both local and foreign institutions
- Government regulatory agencies; and
- Professional evaluating organizations and institutions

We have applied a great deal of efforts and care in ensuring that the *chart of accounts* presented here satisfies three basic requirements of Management Accounting Structure (Chart of Accounts), which are:

- Flexibilities of providing the means to arrange and report financial data from various perspective and at various levels of aggregation;
- Informatively of allowing for sufficient details in classifying and recording financial events; and
- Efficiency in terms of relative ease of implementation and maintenance.

The chart of accounts has been classified in the listing of the General ledger codes and titles of General ledger accounts.

#### 4.2.11.2 Chart of Accounts (Listing of Ledger Accounts)

LEITI Chart of Accounts

Code	Account Title	Type
3221010	Cash at Bank (IBLL- EXTRAC)	Bank
3211080	Cash at Hand-Imprest (Petty Cash)	Bank
<b>3215000</b>	<b>Accounts Receivable</b>	Accounts Receivable
3215010	Staff Advances	Current Asset
3215020	Due from - GoL- Appropriation	Current Asset
3215040	Other Advances (Tax Advances)	Current Asset
3215050	Grant Receivable	Current Asset
<b>3120000</b>	<b>Fixed Assets</b>	Fixed Asset
<b>3122000</b>	<b>Machinery, Furniture &amp; Equipment</b>	Fixed Asset
3122010	Vehicles	Fixed Asset
3122030	Furniture & Fixtures	Fixed Asset
<b>3123000</b>	<b>ICT Infrastructure</b>	Fixed Asset
<b>3123010</b>	ICT Infrastructure-Laptop	Fixed Asset
<b>4100000</b>	<b>Domestic Liabilities</b>	Account Payable
<b>4150000</b>	<b>Account Payable</b>	Account Payable
4151000	Account payable	Account Payable
4151020	Sundry Creditors- Rent Payable	Account Payable
4151040	Accountable Advances	Account Payable
4151070	Income Tax Payable ( Salaries & Wages)	Account Payable
4151080	Income Tax Payable Professional Fees 10%	Account Payable
4151090	National Social Security Contributions-Payable	Account Payable
4151120	Realty Tax Payable (10%)	Account Payable
4151300	Other Deductions Payable	Account Payable
<b>5130000</b>	<b>Equity</b>	Equity
5130001	Opening Balance Equity	Equity
5130002	Unrestricted Net Assets	Equity
5130003	MSG-designated Assets	Equity
5130004	Fixed Operating Net Assets	Equity
<b>1331000</b>	<b>Grant/Transfer-GoL Contribution</b>	Income
1331020	Transfer Received from MoF-(Income)	Income
1331050	Transfer from Other Government Units -(Income)	Income
<b>2100000</b>	<b>Compensation of Employee</b>	Expense
<b>2111000</b>	<b>Wages and Salaries</b>	Expense
2111010	Basic Salaries	Expense
<b>2200000</b>	<b>Goods and Services</b>	Expense
2212030	Telecom, Internet, Postage & Courier	Expense
2214010	Fuel & Lubricant-Vehicles	Expense
2215020	Repairs & Maintenance- Vehicles	Expense
2215005	Repairs & Maintenance-ICT Equip	Expense
2216020	Stationeries	Expense
<b>2221090</b>	<b>Operational Expenses</b>	Expense
2221091	Electricity- Fuel Contribution	Expense

2221092	Miscellaneous expenses	Expense
2221093	Veh. Registration & Insurance	Expense
2221094	Petty Cash	Expense
<b>2221230</b>	<b>Other Compensations</b>	Expense
2221231	MSG Honorarium	Expense
2221232	Intern Stipend	Expense
2221160	Bank Ser. Chrg & Other B.Cost	Expense
<b>5200000</b>	<b>GoL Projects</b>	Expense
<b>5203200</b>	<b>Regular LEITI Reports</b>	Expense
5203201	LEITI Reconciliation Reports	Expense
5203202	Vehicle	Expense
5203203	Driver	Expense
5203204	Fue-(Project Vehicle)	Expense
5203205	Repairs & Maintenance-Vehicle	Expense
5203206	Consultant-Validation Report	Expense
5203207	Post Contract Award Review	Expense
5203208	LEITI Summary Reports	Expense
5203209	LEITI Sector Reports	Expense
5203210	LEITI Regional Reports	Expense
5203211	Resolution of Discrepancies	Expense
5203212	Annual Activities Reports	Expense
5203213	LEITI Quarterly Newsletters	Expense
5203214	Summary Reports in Posters Form	Expense
5203215	Technical Officer	Expense
5203216	Industry Analysts	Expense
5203217	Laptop Computers	Expense
<b>5216100</b>	<b>Communication/Outreach</b>	Expense
5216101	Vehicle-Outreach & Dissemination	Expense
5216102	Media Campaign-EITI Awareness	Expense
5216103	Billboards	Expense
5216104	Municiple License for Billbord	Expense
5216105	Communication Officer (Salaries)	Expense
5216106	Communcation Office Report	Expense
5216107	Other Reports	Expense
5216108	Laptop Computer	Expense
5216109	Driver-Outreach Project	Expense
5216110	Fuel-Outreach Vehicle	Expense
5216111	Repairs & Maintenance outreach	Expense
5216112	Disseminations & Outreach	Expense
5216113	Communication for Project Staff	Expense
5216114	Documentary,Jingles & Dramas	Expense

**4.2.12 Accounting Forms**

**Form I**

**Liberia Extractive Industries Transparency Initiative (LEITI)**

**CASH BOOK**

Name of Donor: \_\_\_\_\_

Date	Description	Ref. No	Debit	Credit	Balance

**Form 2**

**Liberia Extractive Industries Transparency Initiative (LEITI)**

**PETTY CASH VOUCHER**

**No.** \_\_\_\_\_

Payee: \_\_\_\_\_

Date: \_\_\_\_\_

Address: \_\_\_\_\_

EXPLANATION/ DESCRIPTION	CODE	LID	USD
TOTAL			

RECEIVED BY: \_\_\_\_\_

CHECKED  
BY: \_\_\_\_\_  
FINANCE OFFICER

SIGNED: \_\_\_\_\_

APPROVED BY: \_\_\_\_\_  
DEPUTY HEAD



**Form 3**

**Liberia Extractive Industries Transparency Initiative (LEITI)  
 PETTY CASH RECONCILIATION**  
 for the period December, 2009  
 Currency: US DOLLARS

I	Balance Brought Forward								
DATE	NARRATION/DESCRIPTION	VENDOR	VOUCHER #	NEWS PAPER	WARVE (RESTROOM)	DRINKING WATER	TRANSACTION	OTHERS	TOTAL
III	Cash On Hand								
	Prepared by: _____					Approved by: _____			
			Date: _____					Date: _____	
	Liberian Dollars	Exchange rate: 60							
		Grand Total							

**Form 4**

**Liberia Extractive Industries Transparency Initiative (LEITI)**

**CHEQUE PAYMENT VOUCHER**

**No.** \_\_\_\_\_

Payee: _____		Bank: _____	
Address: _____		Cheque No.: _____	
_____		Date: _____	
<b>TRANSACTION DETAILS</b>	LID		USD
AMOUNT IN WORDS			
<b>ACCOUNT NAME</b>	<b>CODE</b>	<b>DEBIT</b>	<b>CREDIT</b>

RECEIVED BY: \_\_\_\_\_

SIGNED: \_\_\_\_\_

PREPARED BY: \_\_\_\_\_  
 ACCOUNTANT

CHECKED BY: \_\_\_\_\_  
 FINANCE OFFICER

APPROVED BY: \_\_\_\_\_  
 DEPUTY HEAD

**Form 5**

**Liberia Extractive Industries Transparency Initiative (LEITI)**

**PURCHASE ORDER**

No.: \_\_\_\_\_

To: \_\_\_\_\_

Date: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

Qty.	Description	Unit Price	Amount
<b>TOTAL</b>			
AMOUNT IN WORDS			
PLEASE ENTER OUR FOR GOODS LISTED ABOVE THE RIGHTS IS RESERVED TO CANCEL THIS ORDER IF NOT DELIVERED WITHIN A REASONABLE TIME. MATERIALS FURNISHED NOT IN ACCORDANCE WITH OUR SPECIFICATION WILL BE ACQUIRED AT YOUR EXPENSE			
FOR LEITI USE ONLY REQUESTED BY: CHARGED TO:			AUTHORIZED SIGNATURE

**Form 6**

**REPUBLIC OF LIBERIA**  
**OFFICIAL PURCHASE AND SPECIAL VOUCHER**

**FORM CK.T. D.I**

The Hon. Minister of Finance, R.L

Please pay to: \_\_\_\_\_

Address: \_\_\_\_\_

**VOUCHER NO.** \_\_\_\_\_

Monrovia, \_\_\_\_\_

**FOR DEPARTMENT OF**

**CHAPTER NO.**

INVOICE		DESCRIPTION	AMOUNT	DO NOT USE				
DATE	NUMBER			ACCOUNT		AMOUNT		
				<b>DEBIT:</b> Appro. Cash Advances Requisition Reappro. Req. Prepaid Exp. Non-Appro. Exp. Deferred Chg.				
				<b>CREDIT:</b> Memo Charges Appro. Accounts Payable				
		Total -----						
MATERIAL RECEIVED		PRICES RATES AND EXTENSIONS	AUTHORIZED BY APPROPRIATION	RECORDED	WITHIN APPROPRIATION	CALCULATION AND EXTENSION	RECORDED BUREAU OF AUDIT	PROPER APPROVAL

I hereby certify that the articles or services listed above were purchase or performed for the Government of Liberia in accordance with the intent of the Appropriation Law above shown, have been delivered or performed for this department; that the prices and amounts stated are correct and in accordance with agreement, and that the full amount shown above is justify due and payable to the best of my knowledge and belief.

\_\_\_\_\_ 20\_\_\_\_\_  
COMPROLLER

\_\_\_\_\_ MINISTER, MINISTRY OF GENDER AND DEVELOP.  
OFFICIAL TITLE

To the Hon. Minister of Finance, R.L., I certify that the Budget has provided for foregoing expenditures, and that I have examined and verified the balance of appropriation credit against which this voucher is to be applied and certify that the total authorized expenditure has not been exceeded; that the items have been checked as to the extensions and calculations and found to be correct and that the voucher is properly approved.

\_\_\_\_\_  
AUDITOR-R.L.

\_\_\_\_\_  
DATE

<b>DO NOT USE</b>	
WARRANT NO. _____	T.O..NO. _____
CHECK NO. _____	DATE _____
AMOUNT _____	
BANK ACCT. _____	

**Form 7**

**Liberia Extractive Industries Transparency Initiative (LEITI)**

**Procurement Plan**

Item number	Item Description	Sub Units	Total Qty	Unit Cost	Estimate Total cost	Proc Method	GPN	Domestics Advertising	Threshold	Bank Approval	Bid Process	Contract Award/Type Of Contract.	Placing of Orders	Deliveries	Procurement Arrangements	Expediting Updates/Clearance plans

**Form 8**

**Liberia Extractive Industries Transparency Initiative (LEITI)**

**DISPOSAL OF EQUIPMENT AND FURNITURE FORM**

*This form is to be completed by the head of department for the disposal of all furniture and equipment where the original cost does not exceed \_\_\_\_\_.*

1. Disposal Number – (To be obtained from Financial Accountant: )

**2. LIST OF EQUIPMENT / FURNITURE TO BE DISPOSED**

Asset Ref	Location	Description	Purchase Date	Original Cost	Disposal Value

**3. WHY IS EQUIPMENT BEING CONSIDERED FOR DISPOSAL?**

**4. METHOD OF DISPOSAL (INCLUDING NAME OF PURCHASER IF APPLICABLE)**

**5. STATEMENTS**

1. I have offered any unusable equipment/furniture to all other cost centres within the LEITI.  
 2. I believe I have obtained the best value for the disposal of this asset / assets.

**Name: Head of Department** ..... **Date** .....

**Signature: Head of Department** ..... **Date** .....

**6.**

**DIRECTOR OF FINANCE** ..... **DATE**.....

## Section 5

# Monitoring Evaluation & Reporting System

### 5.1 Introduction: *The Need for M&E for LEITI Programs*

Monitoring, evaluation, and reporting are essential feedback mechanisms for assessing and communicating the effectiveness of organizational programs and activities. With monitoring and evaluation, we can:

- identify problems and their causes and suggest possible solutions to them;
- Raise questions about assumptions and strategy;
- Lead us to reflect on where we are going and how we are getting there;
- Provide information and insight into a broad variety of organizational issues, especially those that support decision making – at all levels;
- Increase the likelihood that we will make a positive development difference.

Monitoring and evaluating the results and impact of an EITI program is an important way of ensuring that the adopted EITI program stays on track and ultimately begins to deliver the expected outcomes. Countries that have not reviewed their EITI programs have found it difficult to identify the weaknesses in those programs. In some cases, this has led to a weakening of stakeholder support for the EITI process.

This M&E and Reporting System for LEITI will:

- Support a more realistic and effective program planning system because of its feedback/lessons-learned mechanism;
- Assist LEITI systematically obtain and communicate feedback on its programs and their effectiveness/impact; and
- Help to improve the quality and standard of reporting the implementation of LEITI.

### 5.2 LEITI M&E and Reporting Policy

#### 5.2.1 Objectives of M&E

There are five (5) basic objectives for M&E and Reporting at LEITI:

- To assess the actual **results and impacts** of LEITI's activities against planned results and impacts;
- To provide a basis for **decision-making** on issues of policies, strategies, program management, procedures, and projects;
- To promote **accountability** and the **proper use** of resources intended for the work of the LEITI;
- To document, provide feedback on, disseminate, and be guided by results and **lessons learned** from the operation of the EITI process in Liberia; and
- To communicate with all international EITI stakeholders on the experiences, outcomes and challenges of the EITI process in Liberia, as prescribed by the EITI Standards and the Act creating the LEITI.



Monitoring and evaluation activities are seen as an investment rather than a cost. By investing in these activities, the LEITI gains credibility that translates into better relations with all of its stakeholders. Furthermore, improved learning translates into more effective and efficient practices.

More specifically, the LEITI M&E&R Policy is designed to check progress, results, and experiences of program implementation and to communicate same periodically with all stakeholders. It will address such issues as:

- *performance of projects*
- *adequacy of policies and procedures;*
- *changes in operating environment*
- *country capacities for addressing EITI challenges*
- *changes in policies affecting the LEITI environment*
- *the global EITI situation*
- *stakeholders' participation*

## 5.2.2 Implementing the Objectives

LEITI M&E and Reporting Policy objectives will be implemented through the following actions:

- Ensuring that the monitoring and evaluation function is established, assigned, and operate effectively within the LEITI.
- Establishing criteria for measuring performance, results, and impact.
- Developing mechanisms for the feedback and dissemination of LEITI experience as well as good practices.
- Providing M&E data and information to assist all stakeholders meet their informational responsibilities, including LEITI's responsibilities to the global EITI establishment.
- Regularly reporting the results of operations to stakeholders and the public.

## 5.2.3 Guiding Principles

LEITI M&E&R is guided by the following principles:

- M&E will be guided by EITI Standards and other basic requirements that determine EITI effectiveness and compliance.
- The starting point for M&E&R will be the annual work program of the LEITI. Thus, the focus of M&E&R will be on what the LEITI set out to do, based on its annual work plan.
- M&E practices will follow established generally-accepted standards, ensuring the credibility, impartiality, transparency, and usefulness of the exercise.
- A Logical Framework Approach (LFA) will be employed in annual program development.
- The Management of M&E&R will serve to ensure uniformity of guidelines and criteria, procedures, and reporting so that the LEITI objectives and performance can be tracked, analyzed, and assessed, consistently and fairly at all times.
- Reports will reflect M&E findings and the actual results and challenges of LEITI's initiatives, particularly based on established work programs.

## 5.2.4 Monitoring and Evaluation Measures

LEITI monitoring and evaluation practices are built around six basic measures that are applicable to projects, programs, and activities of LEITI, though they may not all be applicable to all M&E activities. These six specific monitoring and evaluation measures are used in combination to provide the decision-maker with essential information in connection with present and future decisions on projects, programs, and activities of LEITI.

- I. **Impact:** measures both the positive and negative, foreseen and unforeseen, changes to and effects on society caused by the project(s) or program(s) under monitoring and evaluation.

2. **Effectiveness:** measures the extent to which objectives set for activities, projects, and programs have been achieved or the likelihood that they will be achieved.
3. **Efficiency:** assesses the outputs in relation to inputs, looking at costs, implementing time, and economic and financial results.
4. **Relevance:** gauges the degree to which a project or program at a given time is justified within the context of the EITI Principles, Objectives, and Implementation Strategies.
5. **Sustainability:** measures the extent to which benefits continue from a particular project or program after international donor assistance, which is fast coming to an end.
6. **Commitment:** For EITI implementation country, this is a key factor of successful implementation and will be critically examined in most basic reviews of EITI country program operation.

### 5.2.5 Methodology and Indicators

This section lays the technical basis for LEITI M&E. It looks at the methodological aspects of the M&E activities such as: (a) monitoring and evaluation practices; (b) the use of project logical frameworks; and (c) the development of performance and impact indicators.

- **Monitoring and Evaluation Practices**

A number of different methods are needed to answer questions of processes and institutional development as well as impact on extractive industry revenue transparency. A mix of methods will be employed, such as implementation surveys, structured interviews, and process analyses, and qualitative approaches (participatory evaluations and stakeholder assessments). These alternative approaches to monitoring and evaluation will be employed separately or together to provide differentially conclusive but complementary evidence on program and project performance and impact. The methods employed will need to be determined for each of the monitoring and evaluation exercises.

As a general rule, LEITI will actively seek to promote participatory as much as possible, involvement all key stakeholders in monitoring and evaluation activities.

- **Project Logical Framework**

The logical framework approach is an essential monitoring and evaluation project design instrument that facilitates results-oriented project implementation and sound monitoring and evaluation. This approach establishes the links between goals, objectives, outputs, and inputs through verifiable indicators and specifications of the assumptions that underlie these relationships. To ensure the use of the LogFrame in project and program monitoring and evaluation, LEITI will use the LogFrame in its annual project and program designs. And the use of the LogFrame to test objectives and external environmental circumstances facing the LEITI must be a recurring practice.

- **Performance and Impact Indicators**

The EITI process has established impact determinants. The LEITI also has established objectives, which are essentially based on the expected process outcomes of the EITI. The M&E indicators will provide the basis for before-and-after analyses and describe the effects (positive and negative) of program and project interventions, anticipated and unanticipated, intended and unintended. Thus, LEITI M&E indicators will be built around the following categories for various M&E actions:

- Indicators of *program and project implementation success* in the various areas of EITI/LEITI's focus, which characterize the utilization of resources and the delivery of administrative and technical services in fulfilling the mission and purpose of EITI/LEITI.
- Indicators of *institutional development and change* that will explain the growth of the LEITI, including the development and management of policy and procedures and the attitudes and participation of all stakeholders.
- Indicators of the *impact of external forces* on the accomplishment of the objectives of the LEITI.

## 5.3 LEITI Monitoring and Evaluation Program

### 5.3.1 Monitoring Program

As with all monitoring systems, this system is an important tool for improved performance, planning, and program and project management. This monitoring program has as one key element the monitoring of a project's progress in implementation and in achieving its overall goals. Thus, a common basis for monitoring is essential for each project and program. On this basis, as a common a minimum common format, each project will build into its design a monitoring and evaluation component, funded by project resources/budget. This may include a baseline assessment, at a level appropriate to each project, to establish the conditions existing prior to project implementation and a monitoring program carried out during implementation which may include, where appropriate, participatory modes of monitoring and evaluation.

The basic outcomes of monitoring programs at the project/program level will be reflected in the annual LEITI performance reports. This annual reports will essentially present an analysis and presentation of the aggregate results of all monitoring activities carried out throughout the year.

### 5.3.2 Evaluation Program

Except in the case of donor-funded projects, which will carry their own evaluation requirements, LEITI evaluation will be an annual event—end of year. Evaluations may include mid-year or mid-term reviews (as may be required by donor-funded projects), implementation progress and/or completion reports, performance assessment reports, and terminal evaluations. Evaluations may be carried out by internal staff responsible for evaluation or by persons who are independent of LEITI operations (external evaluators on contract).

LEITI operational programs and projects will be evaluated in relation to their objectives. However, evaluations will also look at the soundness of projects and their objectives in relations to the overall purpose of the LEITI and global EITI practices, standards, expectations, and experiences.

Individual projects and programs will be evaluated on their own merits and based on their own objectives. However, an overall organizational evaluation will review the joint impact of all projects and programs on the objectives of the LEITI. This kind of overall evaluation is required or mandatory every one (1) to two (2) years to assess overall performance, global impact of LEITI, and appropriateness of strategic choices and priorities.

The range of issues that may be covered by any operational review may include such things as: institutional development issues (participation, capacity building, policy formulation, technology); funding arrangements (incremental costs, co-financing, technical and financial assistance); governance, management, and operations responsibilities; best practices in M&E arrangements; and application of lessons learned.

### 5.3.3 Feedback and Dissemination

An essential and integral part of LEITI monitoring and evaluation shall is the feedback and dissemination of the analyses, findings, recommendations, and lessons learned. This calls for clearly identified tasks, resources for their implementation, designated dissemination responsibilities, and identification of the end users and their respective needs. It also requires using ways that promote and facilitate the integration of the findings and lessons from M&E into LEITI's programs and projects and, more broadly, into all related efforts that advance the achievement of its objectives and the global benefits of the EITI Process.

The key elements that shall accompany the dissemination of findings from LEITI M&E processes shall include:

- **Transparency** in the availability of information from monitoring and evaluation activities.
- **Ease of access** to relevant monitoring and evaluation information, as required by decision-makers and other users, including full disclosure of non-confidential information.
- **Special initiatives** to engage policy and operations decision-makers and program stakeholders in internalizing the lessons from experience and best practices.
- **Requirements** for the use of lessons learned and best practices in the development of new policies and projects
- **Systematic action** on the follow-up of findings and recommendations that flow from the M&E program

- **Specific dissemination programs** for stakeholders.

For the purpose of disseminating M&E findings, LEITI will utilize the following techniques as products of dissemination:

- Preparation of reports, summaries, and abstracts for various end-users/stakeholders;
- Electronic information systems;
- Management and staff review sessions;
- Broader participation in project review processes by project staff and some (or select) stakeholders, utilizing the lessons learned from the M&E process;
- Special analyses of experience in project documents.

In choosing what product to use in disseminating M&E results, LEITI will first identify the primary and secondary recipients and accordingly choose what product will be appropriate for each group. For now, the primary users of LEITI M&E products are: 1. The Multi-Stakeholder Group, the Secretariat, EITI, and cooperating partners. On the other hand, the secondary recipients are the public, through various means of dissemination.

### 5.3.4 Managing the LEITI M&E Program

Generally, the responsibility for M&E is several and shared. As much as possible, M&E shall involve as many stakeholders and actors as possible in a web of shared participation. Alongside shared participation shall also be shared responsibility. Various participants shall have specific responsibilities for the M&E process. The nature of the M&E activity shall determine the kind and level of participation and the attending responsibilities for parts and whole of the M&E process. This kind of shared participation and responsibility means that coordination shall be key in all M&E activities.

While LEITI's M&E Program may involve many actors with shared responsibility, it shall maintain an effective management arrangement that will ensure standard and efficiency. Thus, the M&E Program will be coordinated and guided by the LEITI Secretariat.

#### **Roles and Responsibilities**

- *LEITI Multi Stakeholder Group*
  - Preparing minimum M&E standards and procedures for LEITI (jointly with Secretariat)
  - Approves Strategic Plans and the Annual LEITI Workplan and Annual Budget, which will include M&E activities.
  - Reviews results of evaluations and monitoring activities.
  - Ensure implementation of recommendations, particularly taking note of attempts to deal with issues identified by M&E in the next work program of the LEITI, which will come for approval before it.
  - Participating in identifying program indicators
- *LEITI Secretariat*

While the Secretariat shall hold the overall responsibility for coordinating and guiding the LEITI's M&E Program, its specific M&E responsibilities will vary, depending on who is conducting the M&E activities. Internal M&E activities will require a slightly different role for the Secretariat, compared to external M&E actions. Accordingly, the Secretariat's M&E responsibilities shall be, as follows:

- Preparing minimum M&E standards and procedures for LEITI (jointly with MSG)
- Lead in identifying program indicators
- Designing monitoring and evaluation plans for projects and programs and adequately monitoring the implementation of projects against performance indicators
- Reporting annually on project performance
- Facilitating the conduct terminal evaluations of all projects and programs by external evaluators and making the outcomes of all evaluations publicly accessible
- Conducting or ensuring the conduct of mid-term evaluations (where appropriate and required of a project/program by funders/stakeholders) as well as other evaluations at the project level during project implementation whenever appropriate

- Ensuring that findings and recommendations from monitoring and evaluation are submitted for decision-making within the LEITI, as appropriate, and following-up such decisions.
  - Responding to M&E findings and recommendations through appropriate programmatic actions intended to change the negative outcomes as well as reinforce good practices and positive outcomes.
  - Updating and implementing a dissemination strategy for M&E results and lessons.
  - Coordinating the annual Project Implementation Reviews and reporting their results
  - Backstopping studies of LEITI's overall performance
- *External Reviewer*
    - Conducting evaluations of LEITI's overall performance
    - Conducting evaluations of programs, and cross-cutting issues
    - Conducting periodic project impact evaluations
  - *Other Stakeholders*
    - Participating in program studies, evaluations, and reviews
    - Participating in identifying program indicators
    - Assisting in the dissemination of publications and other M&E products prepared by the Secretariat.

## 5.4 LEITI Monitoring and Evaluation Procedures

The M&E procedures are intended to present monitoring and evaluation activities required for all funded projects and programs.

### 5.4.1 Monitoring Program

#### 5.4.1.1 Project Level Monitoring

This section describes the minimum requirements for monitoring regular LEITI projects and enabling activities.

##### *The Logical Framework and Monitoring and Evaluation Plans*

LEITI Annual Program as well as regular donor-funded program and projects are required to use the logical framework approach (LFA) in program/project design. The LFA will contain clear statements of project goals, objectives, outputs and inputs, objectively verifiable indicators, baseline measures for indicators, sources of information to measure progress, and assumptions about conditions that may affect success or the achievement of program/project objectives. For very small-scale projects, where the use of the LFA may not be totally necessary or required, there will still have to be clear statements of goals and objectives as well as indicators to measure progress.

What the above requirement means is that each project designed should include plans for monitoring and evaluation, and, as appropriate, ensure availability of or collection (and/or understanding) of baseline data as well as adequate provision for their funding. These plans should identify how performance information from monitoring and evaluation activities is intended to be used to guide project management towards accomplishing project objectives.

Monitoring plans will include the definition of each performance indicator and unit of measurement; description of the data source(s) for the indicator; baseline data and methods for data collection or calculation; frequency and schedule of data collection; and individuals responsible for ensuring data availability.

#### 5.4.1.2 Program Level Monitoring

##### **Project Implementation Review (PIR)**

At the broader program level, formal, periodic, planned monitoring may utilize the PIR (Project Implementation Review) approach or other similar approaches, in addition to routine monitoring by program managers. PIR (and others like it) is a monitoring tool to assess implementation progress and the likelihood of attaining the projects' global objectives. The review is based on objectives and performance indicators identified at the time of design and modified, as appropriate, during implementation. The review may be undertaken by an external reviewer, appointed by the MSG,

or may be led by the Secretariat with external technical assistance appointed by the LEITI. The Internal Review Officer may lead the participation of the Secretariat.

For annual PIRs, the Secretariat's M&E team (or officer responsible) will coordinate the review. Individual project whose implementation has been delegated to a LEITI partner will be reviewed by the LEITI Review Team, but with the lead being provided by the implementation organization or group.

Based on the results of the PIRs and other review and M&E activities, the Secretariat's M&E team shall prepare or coordinate the preparation of annual reports and Project Performance Report, which are submitted to the MSG.

## **5.4.2 Evaluation Program**

### **5.4.2.1 Project Level Evaluation**

#### ***Mid-Term Evaluations***

All projects with relatively long implementation periods (e.g., 2 years or more) are encouraged to conduct mid-term evaluations, in addition to review of implementation progress. This is essential for ensuring transparency and better access of information during the implementation. Mid-term evaluations are intended to identify project design problems, and are essentially an internal activity undertaken for project management. Mid-term evaluations are to be conducted or reviewed by an independent evaluator not associated with the implementation of the project. Other evaluations are also encouraged at other critical milestones in project implementation.

#### ***Terminal Evaluations***

When projects reach their completion point, they will be subject to terminal evaluation. This evaluation will assess project achievement of objectives and impacts. Such evaluations shall be the responsibility of the MSG, who shall appoint an independent evaluator not associated with the project's implementation. In the case of donor-funded projects, the MSG shall form consensus with the donor on the arrangements for such terminal evaluations.

Note that at the end of all projects, a terminal evaluation will be a key factor for extending the project concept into the future in the form of a new project with the same idea. The MSG shall ensure complete understanding (based on evaluation) of the impact of the previous efforts before signing on to the extension of said project in any way or form after its initial conclusion.

### **5.4.2.2 Program Level Evaluation**

#### ***Program Evaluations, Cross-Cutting and Thematic Reviews***

Program evaluations and cross-cutting reviews may comprise a specific focal area, an operational program, or cross-cutting issues such as country ownership, capacity development, NGO and private sector involvement, etc. They may be carried out by independent teams or by joint teams made up of LEITI Secretariat and partner organizations.

As an outcome of each annual Project Implementation Review, a limited number of topics are identified for in-depth review. The Secretariat's M&E team coordinates these thematic reviews, with a view to presenting results at the following year's PIR or when appropriate. The thematic reviews are not intended to be full program evaluations. Instead, they are generally conducted as desk studies, literature reviews, and/or workshops, with limited fieldwork or primary data collection.

The Secretariat's M&E team prepares recommendations for follow-up activities based on these reviews, studies, and evaluations for GEF management consideration and decision.

#### ***Evaluations of LEITI's Overall Performance, Results, and Impact***

An independent evaluation of the overall performance of the LEITI shall be conducted every 2 years, or as requested by the MSG. The independent evaluation will assess LEITI results and impacts; the progress made towards objectives; the extent to which LEITI has effectively implemented EITI Standards and Conventions, its operational principles, and other policies and procedures; and the degree to which recommendations from previous performance studies have been

followed up. The evaluation shall be implemented by an independent team appointed by the Secretariat, in accordance with the terms of reference and action plan approved by the MSG.

As a follow-up to the overall performance evaluation, the LEITI Secretariat will prepare an action plan for consideration and approval by the MSG, to respond to the evaluation's recommendations. The MSG will be informed periodically regarding the implementation of the action plan.

### **5.4.2.3 A Basic Framework**

The starting point for LEITI monitoring and evaluation processes shall be the **annual work plan**, devised and agreed to by stakeholders, which provides a baseline with regard to what was intended to be accomplished during the year. Following the conduct of the M & E process, LEITI work plans will then be adjusted as deemed necessary, with work steps refined and rescheduled as needed.

But these shall be backed by statements of the Objectives of the LEITI and the generally prescribed functions of the LEITI. The objectives and function shall themselves constitute higher level parameters that shall be subject to monitoring and evaluation.

Thus, LEITI monitoring and evaluation shall be periodically and regularly carried out at two levels:

- Organizational strategic level and
- Program and Operational level

#### **a. Organizational Strategic Level**

At this level, the focus of M & E will be on the overall objectives and functions of the LEITI, as prescribed by the Act establishing the LEITI. It will also look at MoU for the Implementation of EITI, signed by stakeholders, and international EITI implementation standards and requirements, as prescribed by EITI. This means that it will also focus on the activities of all key actors, who have legal and other responsibilities for the implementation of EITI in Liberia; namely, the Government of Liberia, the Civil Society, the private sector, the extractive industries, the EITI Secretariat.

#### **b. Program and Operational level**

M&E at this level will focus on the work program implementation of the LEITI Secretariat. As already indicated, the annual work program will form the basis for M&E.

### **5.4.2.4 Tools and Indicators**

#### **a. Governance Level**

- Identification and strategic response to barriers to EITI implementation
- Support for EITI Implementation

#### **b. Operational Level**

Monitoring and Evaluation at this level will include the following key programmatic actions:

- Stakeholders' coordination
- Partnership promotion
- Education, awareness, and dissemination of information about LEITI and on the EITI process
- Resource mobilization
- EITI Reporting

#### **c. Monitoring and Evaluation Planning**

M&E actions will usually begin with thorough planning, which will ensure success of the exercise. For monitoring activities, the workplan and the attendant targets and indicators will provide the basis for periodically checking progress (monitoring).

Evaluation, on the other hand, will be a more planned activity. Developing an evaluation plan ensures that LEITI's program evaluations are carried out efficiently in the future. Note that funders may want or benefit from a copy of this plan. LEITI must ensure that the evaluation plan is documented so as to regularly and efficiently carry out the periodic evaluation activities. In developing the plan, one must record enough information so that someone outside of the organization can understand what you're evaluating and how. Consider the following format for your report:

The following table provides a sample evaluation plan/report, which can be adopted by LEITI for use by internal evaluation staff as well as external consultants, to some extent. It provides ideas on what must be considered for an evaluation as well as reported by the exercise.

<b>Sample Evaluation Plan/Report</b>	
1.	<b>Title Page</b> (name of the organization that is being evaluated, or has a program that is being evaluated; date)
2.	<b>Table of Contents</b>
3.	<b>Executive Summary</b> (one-page, concise overview of findings and recommendations)
4.	<b>Purpose of the Report</b> (what type of evaluation(s) was conducted, what decisions are being aided by the findings of the evaluation, who is making the decision, etc.)
5.	<b>Background About Organization Program</b> that is being evaluated <ol style="list-style-type: none"> <li>a. Organization Description/History</li> <li>b. Program Description (<i>that is being evaluated</i>)               <ul style="list-style-type: none"> <li>• Problem Statement (in the case of nonprofits, description of the need that is being met by the program)</li> <li>• Overall Goal(s) of Program</li> <li>• Outcomes (or impacts) and Performance Measures (that can be measured as indicators toward the outcomes)</li> <li>• Activities/Technical details of the Program (<i>general description of how the program is developed and delivered</i>)</li> <li>• Staffing (description of the number of personnel and roles in the organization that are relevant to developing and delivering the product/service/program)</li> </ul> </li> </ol>
6.	<b>Overall Evaluation Goals</b> (eg, what questions are being answered by the evaluation)
7.	<b>Methodology</b> <ol style="list-style-type: none"> <li>a. Types of data/information that will be / were collected</li> <li>b. How data/information will be/was collected (what instruments are/were used, etc.)</li> <li>c. How data/information were analyzed</li> <li>d. Limitations of the evaluation (eg, cautions about findings/conclusions and how to use the findings/conclusions, etc.)</li> </ol>
8.	<b>Interpretations and Conclusions</b> (from analysis of the data/information)
9.	<b>Recommendations</b> (regarding the decisions that must be made about the program)
10.	<b>Appendices:</b> content of the appendices depends on the goals of the evaluation report, eg.: <ol style="list-style-type: none"> <li>a. Instruments used to collect data/information</li> <li>b. Data, eg, in tabular format, etc.</li> <li>c. Testimonials, comments made by stakeholders of program</li> <li>d. Case studies of stakeholders/participants of program</li> <li>e. Any related literature</li> </ol>



**d. Basic EITI Success Indicators for Country Program Implementation**

Examples of indicators (Source: WB Publication)		
Sample indicators		
1. Examples of Activity Progress Indicators	2. EITI Results	3. Final Outcomes – EITI Goals
<p><b>a. Civil society training, capacity building, and outreach</b></p> <ul style="list-style-type: none"> <li>- Number of workshops/conferences</li> <li>- Number of participants in training</li> <li>- Number of visitors to public information centers</li> <li>- Number of cross-country EITI best-practice events</li> <li>- Feedback on quality/usefulness on training</li> <li>- Public acceptance and support for EITI activities (# of civil society partnerships, actions &amp; coverage of active supporters)</li> </ul> <p><b>b. Financial Flows</b></p> <ul style="list-style-type: none"> <li>- Fund disbursement rates (in comparison to plan)</li> <li>- Additional donor or country resources mobilized for EITI</li> </ul> <p><b>c. Quality (based on EITI/WB or other standards)</b></p> <ul style="list-style-type: none"> <li>- All programs</li> <li>- Management of LEITI</li> <li>- Reporting</li> </ul> <p><b>d. Country EITI work plan assessment (assessment as “done” or “not done”)</b></p> <ul style="list-style-type: none"> <li>- Effective multi-stakeholder working groups – still in place and deliberating regularly; aware of operational issues and providing guidance</li> <li>- EITI strategies and work plans adopted and implemented</li> <li>- Enabling legislation still in force and legitimacy of LEITI not threatened</li> <li>- Lead role allocated</li> <li>- Maximum and continued participation of companies ensured</li> <li>- And so forth</li> </ul>	<p><b>Country Capacity Development</b></p> <ul style="list-style-type: none"> <li>- Increased capacity to strategize and manage EITI process</li> <li>- Country phase-out of reliance on TA support</li> <li>- Country “graduates” and begins to help newer EITI countries</li> <li>- Country relies less on donor support</li> </ul> <p><b>Specifically of country EITI work plan activities:</b></p> <p><i>EITI process</i></p> <ul style="list-style-type: none"> <li>- Wide consensus/buy-in by stakeholders including civil society</li> <li>- Active engagement by companies in EITI</li> <li>- EITI Criteria met effectively in the country process</li> <li>- EITI Reports produced satisfactorily (wording of EITI Report)</li> <li>- Improved EI tax and revenue collection on like-for-like fiscal systems</li> <li>- EITI process is well-rooted/sustainable – people; funding; legal basis</li> <li>- Strengthened institutions and civil society</li> <li>- Strengthened oil, forestry, and mining regulatory capacity</li> <li>- Strengthened oil/forestry/mining fiscal systems + tax management capability</li> <li>- Greater number of companies applying GAAP standards in financial statements</li> <li>- Strengthened and financially sustainable civil society capabilities</li> </ul>	<p><b>Improved EI sector transparency and accountability:</b></p> <ul style="list-style-type: none"> <li>- Wide media coverage and informed public debate regarding EITI</li> <li>- Improved public understanding of EI revenues – and usage (public surveys)</li> <li>- Changes in Transparency International TI ratings (published data)</li> </ul> <p><b>Better investment climate:</b></p> <ul style="list-style-type: none"> <li>- Changes in volume of FDI in EI sector (published data)</li> <li>- Strength of corporate commitment to EITI by IOCs/mining houses (assessment)</li> <li>- Improved sovereign country credit ratings (by credit rating agencies)</li> </ul> <p><b>Beyond EITI – Platform for improved governance</b></p> <ul style="list-style-type: none"> <li>- Government plan for reforms beyond EITI (CAS; PFM improvement strategies)</li> <li>- Increased capacity to manage petroleum and mineral resources (assessment)</li> <li>- Changes in CPIA ratings (published data)</li> </ul>

## 5.5 LEITI Reporting Framework

### 5.5.1 Purpose and Scope

This LEITI reporting framework is designed to assist the LEITI systematically and professionally report the results of operations periodically, as required by stakeholders.

While LEITI publishes its annual EITI reports, which are audited information on extractive industry payments to Government, the institution is also required by the LEITI Act to report the results of operations of the Secretariat to the stakeholders on a regular/periodic basis. These reporting guidelines are not intended to deal with LEITI's EITI reporting requirements; it is designed to assist LEITI with its operational reporting—the progress and results of the day-to-day management of the Secretariat.

### 5.5.2 General Reporting Requirements

The starting point for LEITI reporting will be the LEITI Annual Work Plan. The Work Plan will be prepared by the Secretariat and approved by the MSG within time to be reflected in the Government budget program for the coming fiscal year.

See Chapter Appendix I for a Sample of LEITI Annual Work Plan

LEITI will report periodically to stakeholders on the operations of the LEITI. Such reports will cover:

- Progress towards the achievement of objectives (based on Annual Work Plan)
- Challenges in achieving annual work targets
- Financial/Funding situation (especially as it affect implementation of annual work plan)
- Prospects for the future of LEITI program implementation

In addition to general operations reports, LEITI will report to individual funders as regards specially funded projects and based on the funders' individual reporting requirements and timings.

All Secretariat performance reports will be submitted to the MSG for approval, prior to public release, whether via the internet or through the distribution of printed copies.

### 5.5.3 Types of Reports

Typically, the LEITI's operational reports will include the following, produced at various times during the annual operating period:

- Quarterly Program Operations Summary and Financial Report
- Half-Yearly Progress Report (Narrative and Financial)
- Annual Report (Narrative and Financial)

**Note** that Quarterly Cash Flow Projections will be prepared and approved by the MSG before expenditures for the Quarter are made. This means that the Secretariat, as a major reporting responsibility, will prepare quarterly financial reports, which will be approved by the MSG.

#### 5.5.3.1 The Quarterly and Half-Yearly Reports

*The Quarterly & Half-Yearly Reports*

These are basically progress reports, prepared for stakeholders to communicate progress towards the achievement of targets set in Annual Work Plan. Typically, they may include the following key contents, which may not necessarily structured as they are included here:

**Background:** This section may be used to describe any important changes in the project scope or assumptions that have affected the achievement of objectives and that need to be highlighted to stakeholders.

**Project/activity status:** This section will briefly cover two main points; whether or not the project/activity is on-time; whether or not the project/activity is within budget. In the case of any deviations from the baseline project/activity plan a brief explanation will be given.

**Summary of progress to date:** This section will include a list of the key tasks that have been completed since the last progress report and those that are in progress with an indication on whether or not they are on schedule.

**Project/activity milestones/deliverables planned and achieved:** This section will contain information on progress in the delivery of the specific milestones and deliverables planned for the time-period under review. It should be noted that the Secretariat differentiates between milestones (specific achievement from undertaking tasks) and tasks (the action to be carried out over time to reach milestones) in its planning.

**Project/activity milestones/deliverables for the next reporting period:** this section will briefly describe the planned milestones and deliverables scheduled for the following three-month reporting period.

**Key Issues and Action(s) Taken or Recommended:** This section will describe any major issues that are affecting the project/activity completion or achievement of objectives along with any suggestions of corrective action that needs to be taken.

### 5.5.3.2 The Annual Reports

Annual Reports can be useful for assessing the performance of an organization. They will usually consist of 4 sections:

- Chairman's letter
- Description of the organization, causes, actions, accomplishments, etc. of the organization
- Financial statement
- Organization and Management -- Directors and Officers / (MSG)

As with all annual reports, the description section is the most critical. In this section, the LEITI's Annual Report should describe the activities of the organization. It should be clear what the organization supports, what has been accomplished for the reporting period, and the challenges it faces in fulfilling its mission.

On the other hand, the list of directors and officers gives some idea who is associated with this organization. Are the directors respected in the community? What association do they have with other organizations and businesses in the community?

#### **Sample Format for LEITI Annual Work Plan**

1. Message from MSG Chair & Head of Secretariat
2. The EITI & Resource Transparency - *What the EITI is and how it works*
3. LEITI – Founding, Mission, Vision, Status & Scope, Achievements, Supporters, Challenges, Place in Global EITI
4. Achievements 2009- 2010 (as per various initiatives and targets under Annual Work Plan)
5. Current & Emerging Challenges for Implementing the EITI in Liberia
6. Looking forward
7. LEITI governance, management and administration
8. *How LEITI is funded*

### **5.5.3.3 Year-End Financial Reports**

The financial statement is one of the most important areas to carefully prepare and present. At the end of each fiscal year, LEITI Secretariat will prepare all required financial statements for the MSG. The MSG will, in turn, appoint auditors to review the financial statements and provide their independent opinion of them. The audited financial statements will often be broken into:

- CPA Opinion letter
- Statement of Fund Balance
- Balance sheet
- Footnotes

The CPA opinion letter is especially important if there are qualifications. If there are no qualifications, the letter will be short and simply state that the organization has followed standard GAAP rules. If there are qualifications, these should be considered carefully.

The Statement of Fund Balance is particularly critical. It shows what money came in and where it went. The percentage of revenues going to salaries, management services, fund-raising expenses, etc. are important to consider.

The Balance Sheet shows where funds have been placed over the years. It is important to ensure, from reading the Balance Sheet of LEITI that net assets are adequate liquidity to offset the current year's expenses and that there are no persistent and/or increasing deficit in unrestricted net assets.

Footnotes are important to read as they can alert the reader to lawsuits, litigation, tax issues, loans to stakeholders or officers, loans for other purposes and "extraordinary charges", which can then be given immediate attention.

**Appendix 5 - I**



# **ANNUAL WORK PLAN**

*For the period covering  
July 1, 2010 – June 30, 2011*

## **The LEITI Secretariat**

*Old Bureau of Budget Building  
Redemption Road, Monrovia, Liberia*

## Introduction

- Provides a brief history of the organization (why, how, and when it was formed; who its stakeholders are).
- Further, include Mission, Vision, organization/leadership of the LEITI, and a brief description of the overall progress of the LEITI over the years, and the challenges and commitments of the organization—as it faces the coming year and the future.
- Acknowledge those individual and institutions that made the previous year a success.

## Justification and Scope of the Work Plan

- Synopsis of what was achieved in the previous year and Why the Annual Work Plan is essential for maintaining the momentum and/or overcoming the challenges.
- Provide information on how the Annual Operations Plan is related to the organization's multi-year / Strategic Plan (the organization's prioritized goals and objectives).
- Also, why the activities/programs being proposed are essential for fulfilling the Mission of the LEITI.
- State generally what the work plan covers
- Work Plan Period (beginning and ending of Fiscal Year)
- Statement of Cost of Work Plan

## Year X Annual Work/ Operations Plan - Summary

- State that what initiatives and activities are to undertaken in Operational Plan and that they are a result of priorities set by the MSG. Note, these initiatives and activities are identified in the organization's budget.
- Provide a brief overview of the operational plan--what the reader can expect to find in this document.
- Provide a brief description of the work plan (The work plan briefly describes the initiative, the activities required to undertake this initiative, expected results, personnel involved, milestones, schedule, estimated budget, progress to date and any risk management considerations.
- State how these work plans will be used and by whom. For example, if a subcommittee will be using the work plans as a means to implement and monitor the initiatives for which they are responsible and for reporting to the Management Board. State how often work plans are updated, by whom, and how they are reported and to who they are reported.
- State sources of funding, if any.
- State how the organization's Annual Report will be used to provide a recap of the measurable outputs and success achieved against the milestones and targets established within each initiative's work plan. In addition, the financial statements should accompany the annual report. This would be used to measure the use of fiscal resources against the budgets established.

## Detailed Work Plan

A detailed work plan should follow the summaries. It should be designed according to LEITI's strategic initiatives and core areas. In each strategic/core area, the work plan must identify:

- what will be done during the annual year
- Results Expected
- Schedule
- Budget
- Risk Factors

The following is an example of a detailed work plan description for an initiative in LEITI's Annual Work Plan:

<b>CORE BUSINESS # 1</b>	<b>Promote awareness of LEITI and its Programs</b>
<b>Initiative</b>	#3 Communication and Public Awareness
<b>Objective</b>	
<b>Action Required</b>	Develop action plan support communications project and collateral material Launch Awareness campaign Develop 5 positive media release about LEITI
<b>Expected Result(s)</b>	Enhanced understanding of LEITI's and its objectives Enhanced commitment by MSG New idea generation for future plans Increased name recognition for LEITI in the region & global EITI
<b>Personnel Involved</b>	Administrator, Marketing Committee, etc.
<b>Schedule</b>	July 31; Media pieces developed for communications project Aug 10; Contract awarded Aug 31; Action Plan Complete Sept 1 – December 15; Successful Awareness Campaign launched
<b>Budget(Estimate)</b>	\$ XX,XXX.xx
<b>Risk Management (Issues &amp; Solutions)</b>	Need to ensure that LEITI is ready to deliver on its image.
<b>COMMENTS</b>	Lack of national awareness and understanding of LEITI was identified as key issue in communications project (May 2009)

### Project Activity Chart

A simple Gantt Chart may be used to list project activities along an annual timeline of implementation. The Gantt Chart essentially list project activities alongside the time it takes to start and complete each activity. A typically Gantt Chart is shown as follows:

Project Activity	Timeline (in Months)											
	Jul.	Aug.	Sep.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May	Jun.
1.												
2.												
3.												
4. M&E												

## Budget Estimates and Funding Projections

Initiative Budget Forecast					
Initiative	Current & Prior Year Budget Estimates		Anticipated Sources of Funding		
	2009/2010 Budget	2010/2011 Budget	Funder A 2010/2011	Funder B 2010/2011	Organization / GoL 2010/2011
<b>Core Business 1</b>					
1.					
2.					
3.					
Total Estimated Core Business 1					
<b>Core Business 2</b>					
1.					
2.					
3.					
Total Estimated Core Business 2					
<b>Core Business 3</b>					
1.					
2.					
Total Estimated Core Business 3					
<b>Administration</b>					
1.					
2.					
Total Estimated Administration					
<b>Total Initiatives &amp; Admin Budget Estimate</b>					

### Notes to the Proforma Financial Statements 2010/11

The notes may include statements intended to clarify provision of the financial statements included in the Annual Work Plan. Examples:

The following pages highlight the projected income and cash flow statements for LEITI's operations from July 1, 2010 until June 30, 2011. In reviewing the financial statements, please note the following:

- The 2010 fiscal year will start with a bank balance estimated at \$XXX,XXX.xx i.e., see statement of cashflow.
- GoL projected contributions for the fiscal year 2010 is estimated at \$XX,XXX, based on..... Note that this amount has not been used to leverage funds from either Funder A or Funder B for the fiscal year 2010/11.
- In-kind contributions provided to LEITI but not reflected on the financial statements include: