



REPUBLIC OF LIBERIA
NATIONAL ELECTIONS COMMISSION (NEC)



ADMINISTRATION MANUAL

FOREWORD

The National Elections Commission (NEC) of Liberia like any credible Electoral Management Body (EMB) should be governed by a set of procedures in keeping with its mandate to deliver free, fair and credible elections at all times. This is important for engendering efficiency for effective elections management.

Towards this end, the NEC finds it extremely necessary to develop and adopt an administrative manual to appropriately guide all of its actions and activities. This administrative manual contains policies and regulations that shall apply to the NEC and its staff at both Headquarters and Magisterial Offices.

In particular, the manual seeks to standardize the administrative and management functions of the Commission in order to assure transparency and accountability in the way resources are utilized. The manual covers key administrative aspects relating to the management of human resources, procurement, assets/warehouse management, financial management and audits.

In as much as the manual is an important tool for enhancing the smooth operation of the Commission, it is however not a substitute for national regulations governing different areas covered therein. Instead, it is meant to be a guide and should therefore be applied in line with national regulations such as the New Elections law, Public Procurement and Concessions Act, Public Finance Management Act, Liberian Labor laws and Government Accounting Regulations including the Chart of Accounts.

As we strive to professionalize the NEC in a way that improves the general elections service delivery, it is our hope that all aspects of this administrative manual will be adhered to by all concerned.

Jerome G. Korkoya, J.D.
CHAIRMAN

TABLE OF CONTENTS

| | | |
|--------|--|----|
| 1. | Introduction and Objectives of the Manual..... | 2 |
| 1.1. | Establishment & Mission of the National Elections Commission | 2 |
| 1.2. | Organisational & Governance Structure | 2 |
| 1.2.1. | Governance Structure | 2 |
| 1.2.2. | BOC & NEC Secretariat..... | 4 |
| 1.2.3. | Summary Mandates for Departments, Sections & Units..... | 4 |
| 1.3. | Manual Objectives and Scope..... | 9 |
| 1.4. | The Manual and National Regulations..... | 9 |
| 1.5. | General Approach | 10 |
| 1.6. | The general approach adopted in this manual is as follows:..... | 10 |
| 1.7. | Changes to the Manual and Updates..... | 10 |
| 2. | General Internal Controls..... | 11 |
| 2.1. | Internal Control Objective and its Achievement..... | 11 |
| 2.2. | Authorization Levels..... | 11 |
| 3. | Human Resources & Related Administrative Management | 13 |
| 3.1. | Objective | 13 |
| 3.2. | The Human Resources Function | 13 |
| 3.3. | Management of Human Resources | 13 |
| 3.3.1. | Human Resources Planning | 13 |
| 3.3.2. | Recruitment Procedures | 14 |
| 3.3.3. | Staff Orientation, Probation Period and staff Training..... | 17 |
| 3.3.4. | Staff Performance Evaluation & Management..... | 19 |
| 3.3.5. | Benefits and Leave Management | 19 |
| 3.3.6. | Salary Scales and Promotions | 21 |
| 3.3.7. | Payroll Management..... | 21 |

| | | |
|---------|---|----|
| 3.3.8. | Working Hours and Physical Presence in the Office | 22 |
| 3.3.9. | Termination of Contract of Employment..... | 22 |
| 3.3.10. | Staff Code of Conduct | 23 |
| 3.3.11. | Conflict Management and Resolution | 23 |
| 4. | Procurement and Contracts Management | 25 |
| 4.1. | Objectives and Important Procurement Principles..... | 25 |
| 4.2. | Legal Provisions..... | 25 |
| 4.3. | Procurement Planning and Link to Annual Plans | 25 |
| 4.3.1. | Requirements..... | 26 |
| 4.3.2. | Content of the Procurement plan & Contract Administration | 26 |
| 4.3.3. | Responsibility for Procurement Plan Development..... | 27 |
| 4.4. | Pre-qualification of Suppliers and Service Providers | 27 |
| 4.5. | General Procurement Process and Assignment of Responsibilities..... | 27 |
| 4.6. | Procurement Options and Related Conditions | 29 |
| 4.6.1. | Request for Quotations/Pro-forma Invoices..... | 29 |
| 4.6.2. | Competitive Bidding..... | 29 |
| 4.6.3. | Procurement of Consultancy Services | 30 |
| 4.6.4. | Single Sourcing..... | 31 |
| 4.7. | Procurement Committee and its Mandate..... | 31 |
| 4.7.1. | Composition of NEC Procurement Committee | 31 |
| 4.7.2. | Mandate of the Procurement Committee | 32 |
| 4.8. | Procurement Records and Reports..... | 32 |
| 5. | Assets and Physical Infrastructure Management | 34 |
| 5.1. | Definition of Assets | 34 |
| 5.2. | Acquisition of Assets | 34 |
| 5.3. | Inventory of Assets (Assets Register)..... | 34 |

| | | |
|--------|---|----|
| 5.4. | Asset Counts, Verifications and Audits | 35 |
| 5.5. | Security and Maintenance of Assets | 36 |
| 5.5.1. | Physical Security Over Assets..... | 36 |
| 5.5.2. | Asset Insurance | 36 |
| 5.5.3. | Management and Maintenance of Automobiles..... | 36 |
| 5.5.4. | Management and Maintenance of IT equipment..... | 38 |
| 5.5.5. | Maintenance of Buildings and Office premises | 39 |
| 5.6. | Disposal and Transfer of Assets..... | 39 |
| 5.6.1. | Authority to Dispose | 39 |
| 5.6.2. | Disposal Procedures..... | 40 |
| 5.6.3. | Internal transfer of assets | 40 |
| 6. | Warehousing and Stock Record Management | 41 |
| 6.1. | Definitions..... | 41 |
| 6.2. | General Warehousing Procedures | 41 |
| 6.3. | Stock Management Records and Reports | 43 |
| 6.4. | Materials Identification & Responsibility for Warehouses..... | 44 |
| 6.5. | Stock Counts, Audits and Verifications | 45 |
| 7. | Accounting and Financial Management | 47 |
| 7.1. | Objectives | 47 |
| 7.2. | Accounting Basis and Principles..... | 47 |
| 7.3. | Government Accounting Regulations | 48 |
| 7.4. | Accounting System and Organization of the Finance Function..... | 48 |
| 7.4.1. | Accounting system and Chart of Accounts | 48 |
| 7.4.2. | Finance and Accounting Function..... | 48 |
| 7.5. | Accounting Documents and their Security | 49 |
| 7.5.1. | Source Documents and Retention Policy..... | 49 |

| | | |
|---------|--|----|
| 7.6. | Accounting Controls | 49 |
| 7.6.1. | Bank Accounts and Payments Management | 49 |
| 7.6.2. | Travel Related Payments | 52 |
| 7.6.3. | Travel Advances | 52 |
| 7.6.4. | Payroll and Salary payments | 53 |
| 7.6.5. | Petty Cash Payments..... | 53 |
| 7.6.7. | Management of Funds at Magistrate Offices | 55 |
| 7.6.8. | Recording of Incomes & Incomes in Kind | 56 |
| 7.6.9. | Prepayments and Service Deposits..... | 56 |
| 7.6.10. | Capital Expenditures | 56 |
| 7.6.11. | Accounts Payable and Accrued Expenses | 56 |
| 7.7. | Transaction Processing Procedures..... | 57 |
| 7.7.1. | Required/Mandatory Reports..... | 57 |
| 7.7.2. | Approval of financial Reports..... | 58 |
| 8. | Budgeting and Budgetary Control..... | 59 |
| 8.1. | Objective | 59 |
| 8.2. | Budget Preparation and Approval Process..... | 59 |
| 8.3. | Budget Execution & Monitoring Procedures..... | 60 |
| 8.3.1. | General Rules Related to Budget Execution | 60 |
| 8.3.2. | Budget Performance Monitoring..... | 60 |
| 9. | Audits | 62 |
| 9.1. | Objective | 62 |
| 9.2. | Internal and External Audits of NEC Operations | 62 |
| 9.2.1. | Internal Audits and Reports | 62 |
| 9.2.2. | External Audits and Reports | 63 |
| 10. | Annexes – Some Key Forms | 64 |

Abbreviations and Acronyms

| | |
|------|---|
| BOC | Board of Commissioners |
| CVE | Civic/Voter Education |
| ED | Executive Director |
| HR | Human Resources |
| IT | Information Technology |
| LPO | Local Purchase Order |
| NAC | National Audit Commission |
| NEC | National Elections Commission |
| PFM | Public Finance Management |
| PPCC | Public Procurement and Concessions Commission |
| PV | Payment Voucher |
| RFP | Request for Proposals |
| TOR | Terms of Reference |

1. Introduction and Objectives of the Manual

1.1. Establishment & Mission of the National Elections Commission

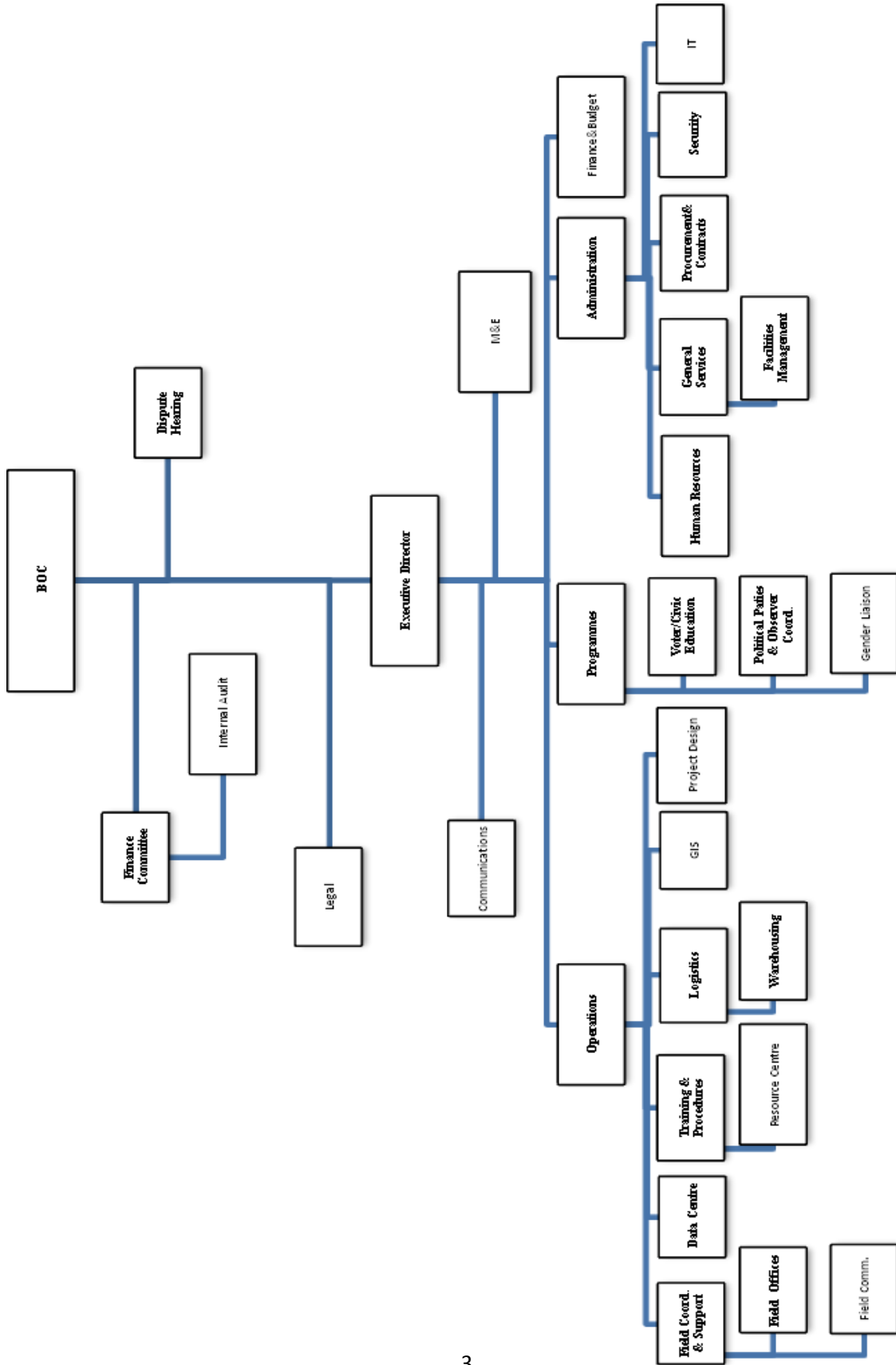
The National Elections Commission (NEC) is an autonomous public commission established under the Constitution of Liberia(article 89 of the constitution) and governed by the new election laws of 1986 with a responsibility to conduct elections for all elective public offices and to administer and enforce all elections laws throughout the Republic of Liberia.

1.2. Organisational & Governance Structure

1.2.1. Governance Structure

The top decision making organ of NEC is the Board of Commissioners (BOC) appointed by the President of the Republic of Liberia and consists of seven commissioners led by a chairperson to the Board. This is supported by a secretariat or administration headed by an Executive director. The secretariat has three departments in charge of operations, administration and Programmes. They are headed by deputy executive directors with each department having sections led by a director.

The chart below shows the proposed NEC structure.



BOC & NEC Secretariat

The New Elections law provides for a Board of Commissioners (BOC) headed by a chairman (assisted by a co-chairman) and an Administration (Secretariat) headed by an Executive Director.

Section 2.10 provides the duties of the Chairman as being: the official head and spokesperson for the Commission; presiding over meetings and hearing of election contests; controlling, supervising and directing the administrative operation of the office and taking corrective administrative measures in consultation with the Commissioners.

The chairman therefore takes overall responsibility for the smooth running of the affairs of the Commission as provided by the law. BOC related approvals as required in this manual shall entail approval by the chairman upon consultation, where necessary, with other commissioners.

The Executive director, to whom all department heads report, shall under section 2.21 of the New Election Laws direct and supervise the works of the administrative(secretariat) departments and local offices of the Commission and be responsible and accountable to the Commission (BOC) for the smooth operation of the secretariat. He shall also act as secretary to the BOC.

Apart from playing an oversight role over the affairs of the Commission, the BOC shall define the policy agenda and strategies to be implemented through and by the Secretariat.

1.2.2. Summary Mandates for Departments, Sections & Units

Administration Department

This is made up of Human Resources, Procurement, General Services, General IT services and Security.

Human Resources (HR) Section

The human resources section is responsible for human resources strategy and planning, recruitment, contracts management, administration of personnel matters, performance management, management of staff benefits and related records, among other functions.

Procurement Section

Key roles for procurement include developing procurement plans that are aligned with annual plans and ensuring that procurements are carried out in line with established policies and procedures that have to conform with the requirements of the Public Procurement and Concessions Commission (PPCC) act.

Facilities Management Section

This unit manages properties and assets of the NEC, key among them vehicles and buildings. The section is also responsible for record keeping of all NEC assets.

Information Technology (IT) Section

The IT's mandate is to provide routine IT services, including IT communication platforms such as internet, intranet, email services as well as the maintenance of IT equipment for the NEC headquarters and field offices.

Security Section

The Security section is charged with protecting people and property of the NEC and also works with other government organs to provide security during elections.

Finance Department

The key role of the Finance Department is to provide financial and accounting management services to the NEC while ensuring that policies and procedures are followed. The main responsibilities include development of financial and accounting procedures, enforcing controls, managing financial inflows, financial reporting and compliance.

Programmes Department

This department comprises Civic and Voter Education (CVE), Political Parties and Observers Liaison and Gender sections for mainstreaming gender issues in these areas:

Political Parties & Observers Liaison Section

Registration and regulation of political parties tops as the main focus among other responsibilities that include handling of nomination of candidates and providing a platform for settling inter-party disputes.

Civic & Voter Education (CVE) Section

The CVE Section carries out voter education through use of different actors including Non Governmental Organizations (NGO) and Community based Organizations (CBO) while working closely with the field coordination and field based teams.

Gender Section

The section's mandate is to ensure that gender issues are addressed both within and outside NEC especially on matters relating to voter registration and political party participation - the aim being inclusive participation by both men and women in all electoral processes.

Operations Department

The operations department consists of Field Coordination, Training and Procedures section, Logistics, GIS, Project Design and the Data Centre.

In order to present a unified front and ensure that all election related matters are well coordinated, the operations department must operate a coordination centre for all critical activities during all elections. As such other departments shall be required to work through it as a focal centre in order to conduct elections in an orderly and efficient manner.

Field Coordination (FC) Section

The FC section acts as an interface and provides the vital link between the HQ planning and programmes implementation at the 19 magisterial offices countrywide, while coordinating and ensuring that field based operational communications work efficiently and effectively.

Logistics Section

The Logistics section is mainly responsible for the management of warehouses, ensuring good planning for materials required and ensuring

timely distribution to the field offices while maintaining the required records.

Training & Procedures Section

This section is charged with the responsibility of developing electoral and other related procedures, designing training and trainer guide materials on elections and works with other sections/units to ensure effective training implementation. It also conducts monitoring and evaluates the success of the training delivered. The section also works with IT to manage a poll workers' database, the resource centre, among other (training) responsibilities.

Data Centre Section

The Centre's main purpose is to capture data and tally election results to determine election outcomes as well as keeping records related to results, nominations and voter registration.

Geo Information Services (GIS) Section

The main mandate of the GIS is to collect data, create and manage geospatial databases and engage in mapping projects to help planning and facilitate the conduct of elections. It is also responsible for the delimitation of electoral constituencies and collaborates with relevant government entities for the harmonization of administrative boundaries for electoral purposes.

Project Design Section

The project design section facilitates the development of NEC's overall strategy including a time bound strategic plan and related annual plans. It also collects information on NEC performance and helps put together annual reports.

Magistrate & Regional offices

Magistrates and their assistants are charged with the responsibility of conducting elections and voter education at the county levels. Regional officers provide further support to magisterial offices.

Advisory and Others

Legal Section

Its main roles are of the Legal Section are spelled out in the elections law. They include: representing the commission before the Supreme Court of Liberia in any election litigations, or otherwise; advising the Commission on legal matters when so required and submitting to the Commission a written legal opinion on any question of legal implication when required.

Internal Audit Unit

The unit is to independently provide assurance that internal control systems and procedures are being followed and advise management on any breach of procedures through systematic and random audits, carrying out investigations and reporting findings to management.

Disputes Hearing Unit

This is staffed with jurists with the mandate to hear and determine all election related petitions.

Monitoring & Evaluation (M&E) Unit

The M&E unit is to develop monitoring frameworks and plans, implement them and advise the BOC on required improvements and document lessons learned.

Finance Committee

The establishment of a finance (and audit) committee is a requirement under section 11.4 of the New Elections law. Its main purpose is to oversee spending and provide assurance of regularity and propriety. It shall be composed of at least three commissioners to whom the internal audit unit shall report.

Communications Unit

The unit acts as the primary point that is responsible for external and internal communications, the development and management of the NEC's corporate identity and leading the strategic development, implementation and management of the NEC's internal and external communications strategies.

1.3. Manual Objectives and Scope

The main objective of this manual is to ensure predictability, consistency and standardization of administrative and management functions in a manner that assures transparency and accountability in the way NEC utilises resources at its disposal in the discharge of its core mandate.

The policies and regulations contained in this manual shall apply to NEC and its staff at both the head office and at all field offices. They cover administrative aspects relating to the management of human resources, procurement, assets/warehouse management, financial management and audits.

1.4. The Manual and National Regulations

This manual is not a substitute for national regulations governing different areas covered therein. It is meant to be a guide and should thus be read and applied in line with the detailed national regulations such as the:

- New Elections law
- Public Procurement and Concessions act
- Public Finance Management act
- Liberian Labour laws
- Government accounting regulations including the chart of accounts

1.5. General Approach

1.6. The general approach adopted in this manual is as follows:

- Definition of the objective of each policy/procedure;
- Description of the policy/procedure in a given area taking into account national legislation and good practice;
- An indication of who is responsible for key procedures (where appropriate);
- Proposed support documents required (where appropriate)

The manual has been divided into distinct chapters with each dealing with the areas of human resources, procurement, assets management, warehousing and stocks management, financial management as well as Audits.

1.7. Changes to the Manual and Updates

The deputy executive director responsible for administration shall, in every three years or earlier based on need, initiate a review of the manual. Proposed changes shall be made to the Executive Director (ED) who shall review them before presentation to the BOC for consideration and approval. Based on the review by the ED, a small team may be appointed to look at the proposed changes and advise the BOC accordingly.

2. General Internal Controls

2.1. Internal Control Objective and its Achievement

Internal controls refer to the whole set of systems that may be in the form of policies, procedures, regulations or otherwise meant to ensure that there are checks and balances that can guarantee to a reasonable degree, the highest levels of transparency and accountability. This objective is mainly achieved through observing the following:

Segregation of responsibilities

This requires that no single transaction or operation is carried out by a single person. Distinct stages of an operation such as initiation of a purchase and approval should be carried out by different authorized people so as to provide checks and balances and ensure that omissions or errors are detected early and rectified in a timely manner.

Likewise, financial and operations responsibilities should be separated e.g. responsibility for maintaining accounting and asset records should be separated from the responsibility for direct implementation of operational activities.

Qualified and efficient staffing

All posts within NEC should be staffed with capable staff based on qualifications and experience in their respective areas of expertise and the number of staff hired should be based on carefully evaluated needs. Each staff should have a clear mandate of what he/she is expected to achieve coupled with clear lines of accountability. Terms of reference (TOR) for staff are dealt with under the section 'Managing Human Resources'.

Respect for procedures

There should be a deliberate commitment to adhere to all policies, procedures and regulations both in letter and in spirit. Top management should lead in this respect and ensure that this happens at all levels within the NEC.

2.2. Authorization Levels

As part of the process of ensuring efficiency and segregation of responsibilities, the NEC Board of Commissioners (BOC) should set authorization levels that should be revised regularly and circulated to all staff.

Authority levels should spell out who is required to approve a particular transaction or part thereof. Key areas for which authority levels are required include the following:

- Budget Approval
- Recruitment and dismissal of staff
- Payroll approvals and salary changes
- Leave and Approval for absence from the office
- Various procurements - for goods and services and signing related orders and contracts
- Travel authorization within and outside the country
- Signing and awarding of contracts to vendors
- Transfer and use of assets including vehicles
- Signing of payments and thresholds for different categories of (senior) staff
- Approval of reports
- Approval of policies and procedures

3. Human Resources & Related Administrative Management

3.1. Objective

The principal objective of the Human Resources (HR) policies is to ensure that this vital resource is sourced, utilised and managed in an efficient way in order to implement the mandate of the NEC while allowing for consistency and predictability through standardization of policies.

3.2. The Human Resources Function

While the purpose of the Human Resource Section is to provide technical expertise on a wide range of issues, it is required of managers and supervisors for various departments, sections and units to be responsible in the management of staff under their jurisdiction. The human resources function will be expected to play a facilitative role in terms of interpretation of policies and providing support in areas such as staff recruitment, performance appraisal, record keeping, among other areas.

3.3. Management of Human Resources

The management of human resources comprises planning, recruitment, managing compensation and related benefits, staff performance, among other activities. Both staff on open ended and fixed term or short contracts form part of the NEC human resources base.

3.3.1. Human Resources Planning

The Human Resources (HR) section should guide and work with all departments, sections and units in undertaking an analysis of human resource requirements for effective and efficient implementation of the NEC mandate, based on activity levels and in a manner that avoids duplication of functions. The HR plan should be prepared and/or reviewed at the beginning of each year indicating for each department:

- Critical functions that need to be performed;
- Whether previous functions still remain relevant;
- Staff positions required and justification for each post;
- Durations for which additional staff may be required to perform fixed term assignments especially during election times;

- Timelines for recruiting any additional staff required

The plan so developed needs to be reviewed by the Executive Director and approved by the Board of Commissioners (BOC). Approval of the BOC is required for any updates made to the plan in the course of the fiscal year.

For new staff requirements, the plan should include posts, summary qualifications and experience required, dates required and when the recruitment process should commence and end. It should also take into consideration availability of funds in the budget to cover the costs for new staff requirement, especially so where the portion of the plan gives due consideration from recommendations arising from staff audit.

3.3.2. Recruitment Procedures

Staff Terms of Reference (TOR)

Based on a thorough job analysis, terms of reference (TOR) or job descriptions should be developed for each post. The TOR should include information on key duties expected from staff, performance standards, expected qualifications and experience for staff to occupy the post and information on reporting relationships.

Recruitment Approval

For recruitment to take place, the BOC or the ED as delegated, must approve the recruitment in writing. This will give the go ahead to the HR Section to commence recruitment.

Advertisement of Vacant Posts

All vacant posts should be advertised through a medium of wider circulation in the country (print media, etc) and applicants given sufficient time to prepare and send their applications to the NEC. The advertisement shall include the following as minimum information:

- Title of the post;
- Key responsibilities extracted from the post's terms of reference;
- Minimum qualifications and experience required;

- Other selection criteria such as language, work in related field, familiarity with local conditions, etc, and;
- Deadline for submission of applications and the manner for their submission to the NEC

Management may opt to conduct an internal competition without recourse to outside advertising when there exists a pool of strong internal candidates meeting the requirements of the post.

A register is required to be opened and placed at the reception area to record all applications. The applicant or person delivering the application shall be required to sign this register. Applications through the NEC official email shall be received using a designated email. However, there must be controls to ensure that applications are not tampered with and this may include requiring joint passwords or copying more than one person, among other controls.

Candidates from within the organization may be allowed to apply for certain advertised posts and be considered alongside external applicants.

Nomination of the Selection and Interview Panel

A panel not exceeding five (5) people shall be nominated to select the candidate by the Executive director. For positions reporting directly to the Executive Director, the panel shall be nominated by the BOC. The persons sitting in the panel shall be multidisciplinary and should include representatives from the administration department / human resources section and the recruiting department.

Pre-selection of Candidates

Upon receipt of applications, the nomination panel shall proceed to identify candidates to be interviewed. Pre-selection shall involve identifying applicants whose profiles meet the selection criteria included as part of the advertisement for the job.

To help the selection panel in this regard, a pre-selection checklist shall be prepared detailing the selection criteria and showing how the candidate meets those requirements. For pre-selected candidates, a summary should be given for each of them as follows:

- Name of the candidate
- The selection criteria (qualifications, experience, leadership, etc)
- Justification for selection (how the candidate meets the selection criteria requirements)

The number of candidates selected for interview shall largely depend on the level of the post, the quality of applications received and time available to fill the post.

The selection panel is expected to compile a list of all candidates shortlisted and append their signatures thereon alongside the justifications for their short-listing.

Shortlisted candidates shall be notified directly or through other acceptable medium and informed of the date of the interview together with any documents they may be required to present before the panel on the interview date.

Interviews and Selection of Candidates

Interviews shall be carried out by the selection panel in an objective and fair manner to all candidates and the selection of the recommended candidate should be based on a clear criteria established beforehand. The performance of each candidate shall be examined by the panel and all scores given by individual panel members documented to form the basis for arriving at the successful candidate.

The interview panel shall recommend, upon conducting reference checks, a candidate to the Executive Director or the BOC for approval and appointment.

Letter/Contract of Employment

Once the selected candidate has been approved and has indicated willingness to work for the NEC under proposed terms and conditions, he or she will be awarded a contract of employment which can either be open ended or for a fixed duration. The contract should clearly spell out the terms, salary to be paid and other benefits, probation period, termination

conditions for the contract and period of notice required to be given, among others.

No one shall be employed in the NEC without a contract signed by the Executive Director.

New staff should sign the TOR and the staff code of conduct alongside the contract.

An employee who fraudulently secures employment, either through presenting fraudulent documents or referees shall be dismissed upon discovery.

Human Resources Documentation and Database Management

The HR section shall ensure that contracts and signed TORs for each staff are well filed and should forward a copy of the contract to the Finance Department for payroll preparation purposes.

In addition to this, a database (preferably through an appropriate software) containing information for every staff shall be maintained. Key information to be contained in the database includes staff bio data, date of joining, performance management information and training received, among other information deemed relevant. This database shall be updated regularly in order to give management accurate information as and when required.

3.3.3. Staff Orientation, Probation Period and staff Training

Staff Inductions

All new staff joining the NEC should be thoroughly oriented to prepare them for the tasks outlined in their TORs. The induction should cover the following key areas:

- An understanding of the mandate of NEC, governance and management structure including who does what;
- Familiarization with the existing policies and regulations (the manual) and other related documents;

- Staff TOR and expected working relationships with others and how their roles contribute towards achieving the NEC mandate and;
- Other job specific areas deemed necessary for a particular post

It is the responsibility of the immediate supervisor to ensure that new staff receives a complete induction before commencing their duties. To this end, a simplified induction checklist covering the areas outlined above shall be completed by the new staff, signed by the immediate supervisor and a copy submitted to the human resources (HR) section as evidence that induction has been successfully completed.

Probation Period

New staff shall be required to serve a probation period before they can be confirmed to their posts. The duration period, unless otherwise decided by management shall be three (3) months.

At the end of the probation period, new staff shall be evaluated by the immediate supervisor and the next level supervisor to determine his/her suitability for the post, based on performance. A recommendation shall be made to the Executive Director who, upon approval of the BOC shall write a letter confirming the staff in the post. Should the staff not be confirmed, the contract shall be terminated in accordance with the terms thereof.

Staff Training

On an annual basis, all departments should identify critical training needs for their staff through a training needs analysis that also incorporates feedback from staff performance evaluations conducted annually. Proposed training should be relevant in bridging identified gaps in order to enable staff perform better at work. The HR section shall consolidate training needs and work with the relevant departments, sections and units in order to prepare a training plan that should be rolled out in the course of the year.

Sufficient funds should be provided for in the annual budget to enable the training plan to be implemented.

All proposed training should clearly indicate how staff performance is expected to improve and should provide key indicators for measurement in post training evaluations which should be part of staff appraisals.

3.3.4. Staff Performance Evaluation & Management

At the beginning/end of each fiscal year, each departmental, section and unit head should set objectives for his or her staff. This should be accompanied with associated activities and indicators for their attainment. The objectives set with staff should be prioritized, reasonable (attainable) and timelines should be established when they should be achieved.

At least once in a calendar year, a performance evaluation (appraisal) should be conducted using a standard form (Annex 1) whereby staff sits with his or her supervisor to jointly evaluate the extent to which the set objectives have been attained. This shall be recorded in a performance appraisal form that will record:

- Objectives as determined at the beginning of the year/end of the previous year;
- What has been achieved/what has not been achieved and reasons for non performance;
- Scoring on the level of achievement (1-5 with 5 being the highest score);
- Any training or staff capacity building required

A mid-year review of staff performance is encouraged for each department, section or unit supervisor in order to establish early enough whether staff are on course in attaining their objectives. This need not be a formal appraisal and could be done informally.

The management of NEC may decide to utilize the results of staff performance appraisals for annual pay raises based on available funding.

All managers and supervisors are required to conduct a performance appraisal and submit a copy to the HR section not later than the 10th of December each year.

3.3.5. Benefits and Leave Management

Staff Benefits Handbook

For consistency purposes and in order to ensure fairness to all staff, the Chairman and the commissioners shall determine all other benefits due to staff in a 'Benefits Handbook' that should be available to all staff.

The handbook shall detail staff entitlements where they are not expressly provided for in this manual.

- Sick leave

Sick leave shall normally be granted for a period not exceeding 15 days in any calendar year. Any employee requesting more than 2 days of sick leave at any given time requires a medical certificate. A maximum of 60 days may be granted to an employee requiring extensive medical treatment provided he or she produces a medical certificate. An employee who claims sick leave when physically fit shall be subject to dismissal.

- Maternity Leave

A minimum of 60 continuous calendar days shall be provided as leave of absence from duty with full pay. Up to 90 continuous calendar days leave with full pay may be granted subject to the concurrence of a recognized medical practitioner.

- Study Leave

Study leave may be granted up to 6 months with full pay so long as the course of study will enable the employee to perform his or her duties better upon return. Half salary could be paid up to a maximum of 24 months.

Leave Management

The BOC shall determine the number of days that staff is entitled to as part of annual leave. Each department should plan leave for its staff at the beginning of the fiscal year based on individual staff entitlements. The leave schedule shall be organised in such a way that critical functions do not suffer when staff take leave. Appropriate measures should be taken to

ensure that the responsibilities of staff on leave are adequately covered by other staff.

All department heads have the responsibility to ensure that section and/or units under them prepare and submit leave schedules to the HR section.

Employees wishing to take leave need to fill a leave form (Annex 2) which should be approved by the department head before being submitted to the HR manager.

The HR manager shall verify the number of days being requested against the employee's entitlement/leave balance before giving the leave a go ahead. The number of days for each employee shall be derived from the staff benefits handbook which details among others, leave entitlements.

The Human Resources Section is charged with the responsibility of updating staff leave records and submit quarterly reports to the Executive Director.

3.3.6. Salary Scales and Promotions

The BOC shall establish salary scales and grades for each post with clear lines of progression in line with similar entities in Liberia. These shall specify entry levels for staff as well as criteria for progression and/or promotion that should be based on the post requirements and staff performance.

The salary scales (not part of this manual) shall be approved by the BOC including subsequent changes that may be made to them.

Salaries offered to staff in their contracts shall fall within the salary scales approved, without exception.

3.3.7. Payroll Management

The payroll for all staff shall be processed by the Finance Department based on individual letters of employment or contracts signed between staff and the NEC. The HR section shall ensure that all employment letters /contracts of employment are availed to the Finance Department including all other relevant information required for payroll processing.

No staff shall be included in the payroll without a contract of employment clearly indicating his or her gross salary. Other than authorized statutory

deductions and documented recoveries from staff, no other entries shall be made in the payroll.

Accounting controls related to the payroll are discussed under the section 'Accounting & Financial Management.'

3.3.8. Working Hours and Physical Presence in the Office

The NEC official working hours run from 9.30 am to 5.30 pm daily from Monday to Friday except for official holidays declared in a gazette notice by the Government. Staff may however be called upon to work longer hours in order to accomplish critical and other tasks for the smooth running of NEC operations.

Unless staff have official engagements outside the office (for which they need to inform their immediate supervisor), they are required to be at their office desks to perform the tasks assigned to them. As such, management shall conduct random checks to ensure that this requirement is strictly adhered to. Staff shall also be required to sign a daily attendance register placed at the reception indicating times they report in the morning and departure times in the afternoons.

All directors and managers are required to ensure that staff under them are allocated sufficient tasks through a weekly planning and review process that may include weekly briefing meetings.

Management may take varied action against staff absent from the office including lose of pay or part thereof in addition to other disciplinary measures as deemed appropriate. Information in the attendance registers shall be utilised as evidence for such decisions.

Unauthorized absence for 14 consecutive days shall lead to automatic dismissal.

3.3.9. Termination of Contract of Employment

A contract of employment signed may be terminated by either part by one(1) month's notice in writing. The NEC management reserves the right to terminate a contract with the employee for non performance or gross misconduct or for any other offence including being involved in fraud or

misuse of authority and assets of the NEC. This will be done in strict adherence to the Liberian laws.

3.3.10. Staff Code of Conduct

Given its mandate, the NEC and its staff are expected to exhibit the highest standards of accountability and transparency. As such, each staff is expected to read and sign the staff code of conduct that addresses matters such as:

- Conflict of interest;
- Respect for laws;
- Integrity and fairness;
- Abuse of office;
- Harassment;
- Confidentiality;
- Personal behaviour and work ethics
- Dress code, among others

3.3.11. Conflict Management and Resolution

Conflict Avoidance

Conflicts should be avoided as much as possible as they distract staff from focusing on performing their responsibilities. This can be achieved through a variety of ways, key among them:

- Having clear policies and procedures and applying them fairly to all employees;
- Fostering effective internal communication, laterally and horizontally, in a manner that clarifies expectations and puts everyone in the know of what is happening within departments, across departments and the organisation as a whole;

- Providing platforms for explaining major decisions made or about to be made and encouraging staff participation in critical decisions especially those that affect them directly.

Conflict Resolution

As a general policy when they do occur, they shall be resolved internally following the guidelines below.

The first port of call for resolving a conflict is the immediate supervisor or supervisors of the staff concerned. He or she shall who shall call a meeting of the parties concerned, listen to their grievances and try to find a solution. When the conflict is between staff from different units, sections or departments, the immediate supervisors to whom the staff report shall both be involved in trying to resolve the conflict in question.

The supervisor(s) shall be guided by existing policies and regulations of the NEC. If the conflict is not resolved at that level, it shall be referred to the next higher level until a solution is found. The Chairman of the Commission or the ED (based on the seniority of the staff concerned) may appoint a small committee to look at the matter and recommend courses of action to be taken. Parties to the conflict are expected to adhere to the decisions made by Chairperson or the Executive Director as the case may be.

4. Procurement and Contracts Management

4.1. Objectives and Important Procurement Principles

All procurements should be conducted in a manner that respects the following key principles.

Transparency

The process should be devoid of any conflict of interest and procurement transactions should be carried out in an open manner. Vendors should be provided with the relevant information that they require and procurement decisions should be documented at every stage and communicated in a timely manner.

Efficiency, Best Value for Money and Economy

Procurement should be efficient in a manner that makes economic sense and when all the other award factors such as quality, technical capacity, delivery times, after service warranties, etc have been satisfied, awards should be made to the most competitive financial bid that guarantees best value for money.

Fairness

The procurement process and related rules should be applied fairly to all potential vendors and service providers in order to give equal opportunities to all without discrimination. In cases where a margin of preference is to be given to qualifying local vendors and service providers, this should be strictly done in accordance with the provisions of the PPCC act.

- 4.2. Legal Provisions. Procurement for public entities and commissions is governed by the Public Procurement and Concessions (PPCC) act of 2005. The act covers procurement regulations for procurement entities including rules governing the setting up of procurement structures, procurement committees and their functions, bid evaluation panels, qualification of bidders, management of bids, tender procedures, among others.

The procurement section within the NEC should be guided by the provisions contained in the PPCC act as this manual only highlights some of the key requirements from the act.

- 4.3. Procurement Planning and Link to Annual Plans

4.3.1. Requirements

Section 40 of the Public Procurement and Concessions (PPCC) act as amended and restated in 2005, requires all procuring entities to undertake procurement planning with a view to achieving maximum value for public expenditure and other objectives of the act. The procurement plan so developed should be in line with the NEC annual work plan and be supported by the budget.

4.3.2. Content of the Procurement plan & Contract Administration

The procurement plan shall include:

- A brief description of each planned procurement;
- Quantities required;
- The estimated cost of each planned procurement contract;
- The procurement method to be used;
- Procurement time schedules

A sample procurement plan is shown in Annex 3.

The procurement section is required, in line with section 41 of the PPCC act, to administer and monitor all contracts through:

- ensuring that the contractor/supplier complies with specifications and terms of the contract;
- ensuring timely performance of the contract as per the agreed schedules;
- ensuring that payments made to the supplier/contractor are in accordance with the contract terms;
- determining when a contract has been successfully performed which will entitle the supplier to final payment; and
- in the case of each contract awarded by NEC, designating a contract administration officer who will have responsibility for the

administration of the contract consistently in accordance with the requirements of the act.

4.3.3. Responsibility for Procurement Plan Development

Departments' heads are required to submit procurement plans for their departments to the procurement section in the prescribed format. The procurement section shall then consolidate the plans into a single document that shall be examined by the procurement committee before being approved by the BOC.

Departments, sections and units shall utilize approved procurement plans as the basis for making procurement requests following established procedures outlined in this manual.

Only the procurement department and no other department is responsible for executing the procurement plan.

4.4. Pre-qualification of Suppliers and Service Providers

In order to facilitate efficient procurements, the procurement section and the procurement committee shall at the beginning of each fiscal year pre-qualify suppliers and service providers for regularly consumed goods and services. Such services include, but not limited to, office stationeries, fuel, travel and other office consumables.

The process of pre-qualification involves the following steps:

- Establishing and categorizing common goods and services consumed in a given year including an estimate of the quantities required;
- Setting prequalification application procedures that may include: filling of prequalification forms giving details of the supplier, location, experience in provision of similar supplies or services including referees and required documentation such as registration certificates, government compliance certificates, etc;
- Setting a pre-qualification criteria that may include experience, financial capability and technical capacity to provide services.

4.5. General Procurement Process and Assignment of Responsibilities

The general procurement process shall involve the following steps:

- Establishment as to whether funds are available and that the goods or services were included in the approved procurement plan;
- The requesting department, section or unit fills a Procurement Requisition form (see Annex 4) that should be approved by the department head. The requisition must clearly indicate the type of goods or services required, specify quality specifications, amounts required, time required and location for delivery purposes;
- The requisition is then approved based on established and updated authority limits within NEC and passed to the procurement section who shall either request for quotations from pre-qualified vendors or advertise for bids based on the procurement thresholds set by PPCC;
- The procurement section and the procurement committee shall manage the procurement process as described in this manual, including bid analysis (Annex 5) and in line with the PPCC act until the award to the successful bidder;
- The award shall be in the form of a Local Purchase Order (LPO) shown in Annex 6 or contract as the case may be. The LPO shall be approved by the ED and /or the co-chairman based on the thresholds established as part of authority levels;
- Reception of goods or services by the warehouse manager or direct user for immediate consumables and this should be evidenced by a goods receipt note or delivery note. The goods must be inspected by at least two people (receiving department and procurement) to ensure that they conform to the specifications. In case of contract for works, services and for consultancy services, an approved report from the responsible officer shall be required as evidence that work has been satisfactorily completed;
- Receipt of invoice that is in line with the goods or services supplied for in terms of quantities and unit prices;

- Consolidation of all documentation and passing them to the Finance Department for payment to the supplier or service provider following the payment procedures described under the accounting and financial management section of this manual

4.6. Procurement Options and Related Conditions

In line with the Public Procurement and Concessions Commission (PPCC) act, there are various procurement options that an entity can follow. These are briefly described below.

4.6.1. Request for Quotations/Pro-forma Invoices

This method may be used for the procurement for readily available commercially standard goods, not specifically manufactured to particular specifications, and for small works and services whose estimated contract price does not exceed the thresholds below:

- US\$10,000 for the procurement of goods and services
- US\$ 30,000 for the procurement of works

Requests for quotations should be made from pre-qualified suppliers and service providers and shall be done in writing.

Submissions from bidders shall be in sealed envelopes that shall be deposited in the NEC tender box established for this purpose. The tender box shall be opened on a designated date and the envelopes opened by committee members. Vendors should be invited to attend the tender opening if they chose to do so.

4.6.2. Competitive Bidding

Open competitive bidding may include a pre-qualification procedure and involves the following:

- Preparation of standard bidding documents clearly stipulating the specifications of goods and services required, delivery timeframes and conditions attached;
- An invitation to bid that shall include information on the identity of the procuring entity (NEC), the nature and timeframes of delivery, place of delivery, the manner of obtaining the bid

documents and price of the bid documents, place and deadline for submission of bids, planned site visits, criteria for evaluation, bid price and bid validity periods, among other information as contained in section 58 of the PPCC act;

- Bid opening and evaluation that may consist of a single stage or a two stage process - evaluation of technical capabilities before evaluating the financial bid;
- Bid analysis by the procurement committee using a set criteria that includes quality, technical superiority, delivery and a competitive price;
- Bid Award and communication to the winning bidder as well as to unsuccessful bidders

Competitive bidding can be advertised nationally or internationally according to the following thresholds:

- National Competitive bidding: US\$ 500,000 for goods; US\$ 200,000 for services and US\$ 1,000,000 for works contracts;
- International competitive bidding: amounts over the above ceilings;
- In case of restricted bidding: US\$ 50,000 for goods; US\$ 20,000 for services and; US\$ 100,000 for procurement of works. Use of restricted bidding must be approved by the PPCC where estimated costs exceed these thresholds.

Other regulations relating to tenders as concerns qualification of bidders, clarification on bidding documents, bidder pre-qualifications, bid deadlines and cancellations, public notices, debriefing, etc are contained in the PPCC act.

4.6.3. Procurement of Consultancy Services

The procurement of consultancy services shall follow the following steps:

- Development of specific Terms of Reference (TOR) clearly indicating what the consultant is to undertake and setting forth the responsibilities and obligations of each party;
- Sending out a Request for Proposal (RFP) from potential consultants;
- Applying the general procurement procedures and steps in this manual that must adhere to the procurement thresholds established;
- Drawing a contract between the consultant (individual or firm) and the NEC clearly spelling out the responsibilities of the consultant, expected deliverables and associated timelines. The fees to be paid should be based on deliverables and should be part of the contract signed.

4.6.4. Single Sourcing

Single sourcing for goods and services is not permitted under the rules of the PPCC act except:

- When only one (1) supplier has the exclusive right to manufacture the goods or provide the services in question;
- For additional deliveries from the original supplier intended as either replacement parts of existing goods, services or installations and where change of supplier might mean procuring goods/services not meeting requirements;
- When additional works not included in the initial contract have become necessary due to unforeseen circumstances and acquisition from a different supplier will not make technical or economic sense.

4.7. Procurement Committee and its Mandate

4.7.1. Composition of NEC Procurement Committee

The procurement act requires five (5) people to be appointed to a procurement committee. In line with the act, the NEC procurement committee is shall comprise the following officers:

- The head of NEC or designated deputy (mandatory as per the act);

- The financial controller or head of finance (mandatory as per the act);
- The director of procurement who shall act as secretary to the committee;
- The head of the department/unit requesting the goods or services and;
- Any other person appointed by the chairperson of NEC

The membership of the procurement committee should be varied from time to time. Ad hoc committees are recommended so long as their composition respects the above guidelines.

4.7.2. Mandate of the Procurement Committee

Section 27 of the PPCC act clearly sets out the duties of the procurement committee. These include reviewing and approving procurement plans, overseeing all procurements up to the approval stage, ensuring compliance with the PPCC act as well as providing the PPCC with required reports in accordance with the act.

4.8. Procurement Records and Reports

All documents relating to the procurement proceedings shall be kept for a minimum six (6) years from the date the procurement is finalized. A summary report of the procurement proceedings (PPCC act, section 43), especially for tenders, shall be prepared and this should include:

- A description of the object of procurement;
- A list of the participating bidders and qualification criteria applied;
- Bid prices;
- The bid evaluation criteria including a summary of how bids were evaluated;
- A summary of review proceedings and decisions taken thereon;
- A summary of request for clarifications and responses thereto;

- A statement of grounds for any cancellation of procurement proceedings
- Reasons for choice of procurement method;
- The successful bidder and any change of terms between bid publication and award;
- Any other information required.

5. Assets and Physical Infrastructure Management

5.1. Definition of Assets

An asset, for purposes of this manual, can be defined as one having a useful life of more than one (1) year with a cost threshold of US\$ 500. Typical assets and infrastructure at the NEC include, but not limited to:

- All buildings owned by the Commission including warehouses
- IT equipments such as computers, printers, copiers, scanners, etc
- Generators
- Furniture
- Automobiles

5.2. Acquisition of Assets

Assets can be acquired through:

Direct Purchases

This will require the asset in question to be budgeted for as part of annual planning and the purchase made following the procurement steps described in section 4 of this manual.

Asset Donations

Assets could be donated to the commission by a donor or development partner. The facilities manager will need to establish the value of the asset donated and record it in the asset register. Likewise, the accounting staff should also recognize the asset in the books of account.

5.3. Inventory of Assets (Assets Register)

An inventory of all fixed assets should be maintained by the facilities manager at the headquarters and by the logistician at the magistrate offices. For control purposes, all newly purchased assets should be coded by the facilities section

before they are released for use. The assets register should contain the following minimum information in respect of each asset.

- Description of the asset;
- Serial number or number plate in case of automobiles;
- Asset unique number tagged on the asset following a particular format;
- Date of acquisition;
- Cost of the asset or donated value;
- Source of Funds for Acquisition (Government or Donor);
- Location of the asset;
- Assigned user of the asset;
- Disposal information

The assets register should be prepared and updated on a monthly basis using information supplied from the finance and procurement departments.

Asset register copies from magistrate and regional offices should be updated and sent to the facilities manager at the headquarters on a quarterly basis.

A sample format for a fixed assets register is presented in Annex 7.

5.4. Asset Counts, Verifications and Audits

At least once every year, there should be a count of all physical assets. The count should be carried out by a nominated staff from finance and an internal auditor, results of which should be compared with the assets register. Any discrepancies must be explained to the Executive Director. Staff in charge of an asset may be required to take responsibility in case of loss or damage other than normal wear and tear.

Asset counts should also be carried out at magistrate offices in a similar manner with the head office availing a nominated staff to conduct the exercise.

Asset counts should be carried out before the end of a given fiscal year.

5.5. Security and Maintenance of Assets

5.5.1. Physical Security Over Assets

The primary responsibility for asset security lies with the staff to whom the asset has been assigned. Staff therefore need to take measures to ensure that assets, especially movable ones are secure in their offices through taking appropriate and sensible measures.

The NEC management should take adequate measures to ensure that offices are secured through provision of security services and that there is control over visitors entering the NEC premises. This should include controls over movement of valuable assets such as computers out of office premises.

5.5.2. Asset Insurance

All assets should be insured with a reputable insurance company identified through the procurement process. Care must be taken to ensure that assets are insured based on their estimated fair values taking into account years of use, depreciation and condition. Risks that should be covered by the insurance policies include fire, theft, loss and damage. To ensure that this happens, a budget for insurance should be provided for in the annual plans.

5.5.3. Management and Maintenance of Automobiles

Automobiles, mainly motor vehicles and motorcycles form a significant portion of the NEC assets. As such, the following controls need to be exercised over them.

Allocation of Vehicles and Usage

Vehicles and other automobiles are to be used solely for the work of the NEC. Allocation of vehicles to departments and magisterial offices shall

be based on need and once allocated, vehicles and other automobiles shall be available to facilitate the work of that department or magisterial office and they should not be used for personal purposes unless express permission is obtained from the Executive Director and BOC.

The manager responsible for fleet management is required to draw a pooling arrangement in a way that makes it possible for departments to access them whenever needed. This arrangement needs to be approved by the Executive Director.

Only personnel with driving licences and who have been approved by the executive management can drive the NEC vehicles and other automobiles.

Safety and Parking of Automobiles

When not in use for official purposes, vehicles should be parked at the NEC office premises. However, the BOC may permit senior staff to drive the vehicles to and from their homes to work but the mileage between the two locations should be established in advance and fixed for each such employee on a daily basis. Mileage covered over and above the fixed mileage shall be charged on the employee using prevailing market rates.

Automobile Maintenance

The head mechanic should prepare a schedule for the maintenance for all vehicles and ensure that this is rigorously done. Vehicle repairs should be performed by a reputable provider (if not provided in-house) selected following the procurement process. Drivers should report all vehicle malfunctioning to the head mechanic for action.

Except in cases of emergencies (e.g. breakdown in remote places), persons assigned vehicles should not undertake repairs directly as parts used may compromise the useful life and proper functioning of the vehicle. All repairs should be done through the office using reputable mechanics and spare part suppliers.

The NEC automobiles should be refuelled in approved fuel and gas stations to avoid use of bad fuel that can damage the engines. The amount of fuel coupons given to staff using a vehicle should be purely based on, and related to the level of activities that the staff/driver is engaged in.

Use of Vehicle Log Books

All drivers and automobile users are required to fill log books (Annex 8) placed in each vehicle to indicate dates, destinations and mileage covered. Each driver should sign the log book at the end of each journey. The head driver/mechanic should ensure that this happens by checking the log books on a daily basis.

In addition to this, the security guards at the entrance to NEC premises are required to record all vehicle movements in a register, clearly noting the vehicle plate number and times of departure and entry.

The facility manager shall on a quarterly basis prepare reports on mileage and fuel usage and submit a report to management, noting where vehicles may be operating inefficiently and recommend appropriate action that may include disposal.

Passengers on Board

No passengers other than staff may travel in NEC vehicles unless the driver has authority to do so from the Executive Director or his designate. The NEC shall not assume any liability in case of injury or death of a passenger other than staff boarding NEC vehicles.

Seat belts and adherence to traffic regulations

All drivers and passengers must wear seat belts at all times and the driver is required to drive with courtesy and obey all traffic regulations including speed limits based on the road conditions.

Accidents and Loss

All accidents however minor and loss of any items from vehicles shall be reported immediately to the Deputy Executive Director Administration and to the facilities manager. Accidents shall also be reported to the authorities as per the law.

Any employee who has caused an accident through wilful neglect or flagrant violation of regulations may be held liable for resulting damages.

(For detailed vehicle management procedures, see the vehicle policy)

5.5.4. Management and Maintenance of IT equipment

While the assets register maintained by the facilities manager should contain all assets, the responsibility for the maintenance of IT equipment rests with the IT department. Detailed IT operational procedures should be established to ensure that all IT equipment are in good order and that there is a business continuity plan in case of a disaster. At a minimum, the following should be addressed in the IT operational procedures:

- IT and data centre regular cleaning;
- Backup power and Generator maintenance;
- Server network maintenance;
- Data recovery and disaster recovery procedures, preferably every other six months;
- Workstation maintenance that includes the operating system, antivirus software and updates as well as regular cleaning of hardware;
- Back up procedures for data in all offices, focusing on important and sensitive data

5.5.5. Maintenance of Buildings and Office premises

A sufficient budget should be provided for the maintenance of all buildings owned by the commission and ensure that repairs, when required are promptly undertaken. This should include provision and maintenance of generators and other equipment necessary to make the offices functional.

There should be in place a cleaning roster accompanied with close supervision to ensure that office premises are kept clean at all times.

All repair work required should be reported to the facilities section for appropriate action.

5.6. Disposal and Transfer of Assets

Disposal or transfer of assets is governed by sections 123 and 124 of the Public Procurement and Concessions (PPCC) act.

5.6.1. Authority to Dispose

The chairperson of NEC shall send a disposal request for unserviceable equipment and plant to the Ministry of Finance for approval. The Minister shall if satisfied, authorise the chairperson of the NEC to convene a disposal committee made up of representatives of NEC and persons with relevant expertise. The committee shall recommend the best disposal option based on disposal procedures under section 124 of the act and subject to the approval of the NEC chairperson.

5.6.2. Disposal Procedures

According to Section 124 of the PPCC act, disposal of assets shall be done through of the asset to the General Services Agency with or without financial adjustment, which shall undertake disposal by one or more of the following procedures:

- Transfer to government departments or other public entities;
- Sale by public tender to the highest bidder, subject to reserve price;
- sale by public auction, subject to minimum acceptable price;
- destruction, dumping or burying or through other such forms of disposal as appropriate

5.6.3. Internal transfer of assets

Based on need, assets may be transferred from one department of the NEC or between the head office and magisterial offices or from one magisterial office to another with the sanction of the Executive director based on a request received by him or her.

Upon transfer of an asset from one location to another, the facilities manager and stores personnel should ensure that records pertaining to such an asset are updated to reflect its new location and new user.

6. Warehousing and Stock Record Management

6.1. Definitions

Goods and materials ordinarily stocked in the NEC warehouses comprise election materials and equipment, some of which may be very sensitive such as ballot papers and boxes containing cast ballots. Other consumables may be stored in the warehouses awaiting use or deployment to designated locations.

6.2. General Warehousing Procedures

The following general procedures shall apply to all warehouses at the NEC.

Receipt of Goods

- All goods procured by NEC must be delivered to the warehouse and where possible inspected by two officers;
- Goods delivered to the warehouse must be accompanied by all necessary documents i.e. written requests, purchase orders, credit/cash invoices and delivery notes for proper recording and accountability;
- All goods entering the warehouse must be logged in the stock cards before they are either issued out or placed in storage;
- Serially numbered materials movement form should be used to record all goods received;
- All goods received at the warehouse must be inspected before placing them into inventory or issuing them for immediate use. The inspection is to determine whether the goods conform to purchase or technical specifications as contained in the purchase order;

- All goods delivered to the warehouse are to be tested to ascertain that they conform or perform to required standards. For bulky and voluminous goods, representative random samples should be taken. The warehouse manager, as the receiving agent the NEC shall have the right to reject shipments or purchases that do not meet purchase order specifications or where the packaging appears sufficiently damaged, in which case the supplier shall be requested to make a replacement within a reasonable time;
- Persons receiving shipments should, before acknowledging receipt of goods, conduct an inspection to verify the following minimum conditions:
 - i. That the goods/products conform to the purchase requirements and other relevant documents (e.g. correct model number, descriptions, size, type, colour, etc.);
 - ii. That quantity ordered corresponds to the quantity shipped or delivered;
 - iii. That there is no damage or breakage;
 - iv. That the unit of measurement count is correct (e.g. if the unit of measurement on the purchase order is one dozen, then there should be 12 items in the package);
 - v. that delivery documentation (packaging list, waybill, etc.) is acceptable;
 - vi. that perishable items are in good condition and expiration dates have not been exceeded;
 - vii. that products or goods are operable or functional.
- When the conditions mentioned above for inspection and testing are met, the person receiving the goods/products shall then sign the receiving documents provided by the supplier or shipping company;

- He/she shall prepare a receiving report; submit it to the head of logistics who will forward it to the Finance Department with original receiving documents attached for the processing of payment;
- For goods/products for which the receiving officer does not have a technical knowhow (e.g. software, computer, capital equipment, etc.), the appropriate person or department should be contacted for the inspection and testing process.

Issuance of Goods/Materials

Materials shall be issued from warehouses following the procedures below:

- Goods in the warehouse should be issued out only upon presentation of an approved stock requisition (Annex 9). For this purpose, the warehouse manager/logistician is required to have a list of signatories approved to authorise requisitions, as part of the approved authorization levels. Movement of ballot papers and boxes containing cast ballots can only be sanctioned by the chairperson of the commission and this, in keeping with any legal requirements;
- Stores should be issued on a “first-in-first-out” basis, particularly for those items which have a specified and short shelf life.
- All goods leaving the warehouse must be logged out and signed for by the recipient using the Warehouse Materials Movement Form(Annex 10) in duplicate, with a copy remaining in the warehouse.

Material Distribution Reports

For goods or materials issued from the warehouses for onwards distribution to various partners e.g. voter registration promotion materials, a distribution list should be prepared and submitted back to the logistician or warehouse manager. The list should contain:

- Items distributed and quantities
- Person or organisation receiving the materials
- ID, signature of the recipient as well as date of receipt.

6.3. Stock Management Records and Reports

Stock Cards

Every item or group of items in the warehouses/ stores need to have a stock card. The following information should be recorded in the stock cards for every item or group thereof:

- Name of stock item
- Date
- Reference (quote the goods receipt note or Issue Note number);
- Opening stock
- Quantities received
- Quantities Issued
- Stock Balance
- Remarks(including expiry dates and stock condition)

Stock cards should be updated on a daily basis with balances clearly indicated.

A sample stock card is presented in Annex 11.

Stock Summaries

A report showing summaries in respect of the opening balance, quantities received, issues and balances in respect of each stock item should be prepared on a quarterly basis at a minimum and submitted to the Executive Director.

During busier periods, the frequency of submission may be shortened so as to provide management with timely information on materials available for operational decision making.

Stock summaries from county offices should be submitted to the head office on a monthly basis via the warehouse manager.

6.4. Materials Identification & Responsibility for Warehouses

Labelling and Identification of Materials

All materials in the warehouses should be well arranged and labelled in such a way that makes it easy to identify them. Warehouses should be tidy and clean at all times.

Responsibility for Warehouses and Materials

While the BOC has overall responsibility and accountability over assets including warehouse goods, the immediate responsibility for the custody of the warehouses is in the hands of:

- Warehouse manager(s) for the head office
- Magistrates for the counties through the logistician

Whenever staff with direct responsibility for managing the warehouse leaves the NEC or is on vacation, a handover must be done and this involves:

- Updating all stock records;
- Verification of stock items. Verification should be done in the presence of a third party (witness) and;
- The persons handing over to one another are required to sign a stock hand over note that should be witnessed by a third party. This note should be submitted to the Executive Director's office.

Warehouses should be locked when not in use and the keys kept with the warehouse manager /logistician.

6.5. Stock Counts, Audits and Verifications

Annual Stock Counts

At least once annually, all stocks should be counted and compared with the information in the stock cards. The stock counts shall be conducted by persons nominated for this purpose by the Executive Director at both the head office and at the county and regional offices.

All stock discrepancies must be documented and fully explained/accounted for by the warehouse manager/logistician.

Impromptu Audits and Verifications

The Executive Director is required to order impromptu audits and stock audits any time of the year. Such audit shall be led by an internal auditor and a nominated person from the Finance Department.

All anomalies should be documented and a report submitted to the Executive Director for appropriate action.

Obsolete Stock

During the process of verifications, all obsolete stock should be documented and included in the report. Disposals of such assets need to be done in line with the requirements of the Public Procurement and Concessions act described under the Assets Management section of this manual.

All obsolete stock disposed of should be removed from stock records based on relevant supporting documentation.

7. Accounting and Financial Management

7.1. Objectives

The overall objective of accounting and financial policies is to ensure that:

- financial resources at the disposal of NEC are transparently utilized for the sole purpose of meeting its objectives;
- the NEC is able to fully account for funds, provide reliable and accurate reports related to its operations and comply with the public finance management act and to its obligations to various stakeholders.

7.2. Accounting Basis and Principles

Double Entry

All accounting transactions shall be recorded using complete accounting - double entry, whereby for every debit there shall be a credit. For instance when a cheque is paid out to supplier, the accounting entry must recognize the expenditure on one hand as well as the reduction of cash in the bank on the other.

Completeness

All transactions incurred should be recorded, including those that have not yet been paid for in order for the accounting records and reports to reflect a true and complete picture of the state of the financial affairs at a given point in time.

Conformity to International Standards

The treatment and recording of financial transactions should be in line with acceptable international standards especially those relating to public institutions

Prudence

This principle requires for instance, that income should not be recorded until received while material encumbrances or potential expenditures e.g. those arising from litigation should be provided for in the financial statements.

Transparency and Consistency

Systems should be in place to ensure that transactions are carried out in a transparent manner and that accounting policies are consistently applied in order to make meaningful comparisons from one year to another.

7.3. Government Accounting Regulations

The policies described in this manual are subject to the requirements of the Public Finance Management (PFM) act of 2009 and accompanying regulations issued by the Minister of Finance.

7.4. Accounting System and Organization of the Finance Function

7.4.1. Accounting system and Chart of Accounts

The accounting system, managed through appropriate software shall consist of:

- Recording and analysing transactions based on budget line items e.g. travel, salaries, etc;
- Recording and analysing transactions using cost centres such as departments, election events/activities, location (counties), etc;
- Entry of the budget by line items and cost centres in the system in a manner that facilitates comparison of the budget per line item and cost centre against actual expenditures.

As such, there shall be a chart of accounts for revenues and expenses as well assets and liabilities supported by analysis codes for cost centres such as departments, counties and activities.

7.4.2. Finance and Accounting Function

The finance and accounting function shall be manned by qualified staff led by the head of finance or comptroller. The duties of finance shall be distributed in such a way that there is adequate segregation of responsibilities. For instance, the person making payments should not be involved in reconciling bank accounts nor should a signatory to the bank account be involved in originating payments or reconciling bank accounts.

Review mechanisms should be inbuilt in such a way that financial documents are reviewed and approved by staff other than the originator.

7.5. Accounting Documents and their Security

Accounting documents include all vouchers, cheques books, receipt books and all other documents considered important for purposes of accountability.

Cheques and receipt books should be kept in a safe with restricted access and the keys kept by the controller.

7.5.1. Source Documents and Retention Policy

Source documents consist of, but not limited to:

- Payment vouchers (Annex 12) with supporting documents, receipts and invoices;
- Petty cash voucher (Annex 13) with supporting receipts/invoices;
- Journal entries (Annex 17) with supporting documents

7.6. Accounting Controls

This section covers accounting and internal control checks that apply to different operations, namely: bank and cash management; travel per-diems and advances; petty cash, cash flow management, other assets management, treatment of liabilities and the management of funds at county offices.

7.6.1. Bank Accounts and Payments Management

Authority to open bank accounts and bank signatories

The BOC is the sole organ mandated to open new bank accounts and this should be supported by a board resolution. The BOC also appoints signatories to bank accounts and approves any changes thereto.

Any signatory changes to accounts held at the Central Bank of Liberia need to be notified to the Ministry of Finance.

Signatories to the NEC bank accounts shall comprise two panels as follows:

Panel A:

- Chairperson
- Co-Chair
- Commissioner responsible for finance oversight

Panel B:

- Controller
- Chief Accountant

Cheques and related correspondence to the bank should be signed as follows:

- Two(2) signatories from panel A and one (1) signatory from panel B for accounts held with the Central Bank of Liberia;
- One signatory from panel A and one signatory from panel B for all other bank accounts

This requirement shall be communicated to the relevant banks by the BOC.

Signatories must be removed from the signatory lists immediately an employee leaves the NEC or is transferred to a post that does not require him/her to sign cheques. This should be communicated to the bank through a letter immediately.

Cheques must never be signed in blank before they are properly completed with all supporting documents nor should bank accounts be overdrawn.

Bank Receipts

While income in form of funding is transferred directly to the bank accounts, any monies received by the Finance Department such as for tenders and returns from employee travel advances should be banked intact within 48 hours.

Payment Processing Procedure and Standards

Following completion of the procurement or other process, payments requests shall be submitted to the Finance Department together with all supporting documentation for cheque processing. Supporting documents shall include, but not limited to invoices, quotations, minutes of procurement committee, delivery notes or completion reports in case of consultancy and works contracts.

All individual payments above US\$ 100 or equivalent in Liberian dollars shall be made by cheque or electronic transfer following the following steps:

- A payment request shall be made to the Executive Director (ED) or designate or other person authorised under the approved authorisation levels together with all required documentation;
- For huge payments (threshold to be determined as part of authority levels), the ED shall require the finance committee to examine the payments before approval;
- Upon approval, the accounts clerk shall create a Payment Voucher (PV) in the computerised accounting system detailing payee, purpose for the payment and code it correctly as per the budget lines in the chart of accounts and analyse it further by cost centres as appropriate;
- The PV shall be reviewed by the chief accountant and/or Controller using system passwords
- The Controller shall then give a go ahead to the accounts clerk to print the PV that shall be signed by the chief accountant and controller as evidence that they have performed their reviews, before forwarding it to the ED with all supporting documents for approval;
- The cheque or electronic transfer shall be signed based on the signing mandates described in this manual;
- The accounts assistant shall disburse the cheque by first recording its details in the disbursement register which shall be signed by the recipient;

- The PV and supporting documentation shall be stamped 'PAID' and filed sequentially by cheque number

The Finance Department shall ensure that payments are effected within 3 working days upon receipt of an approved payment request.

Monthly Bank Reconciliations

Bank reconciliations (Annex 15) shall be prepared monthly - latest by the 10th following the end of the month. It is the responsibility of the Controller to ensure that arrangements are made with the banks for timely delivery of bank statements to facilitate this process.

Reconciliations shall be performed by staff not involved in making payments or in the signing of cheques. Reconciliations must be reviewed, dated and approved respectively by the chief accountant and the Comptroller.

All outstanding items such as stale cheques must be cleared promptly and adjustments made to the bank balance appropriately.

7.6.2. Travel Related Payments

All internal travel by staff shall be authorized by the Executive Director while travel outside the country requires the Chairperson's approval or his/her delegate.

Staff shall be paid per diems based on Government of Liberia rates that shall be issued from time to time. No additional amounts can be claimed above these rates.

7.6.3. Travel Advances

The commissioner or staff travelling or head of delegation may be granted a small accountable amount to cover unforeseen expenses. In such a case, the amount shall not be immediately recorded as expenditure but as an advance to the individual staff advance account created in the chart of accounts.

Upon accounting for funds, the actual expense shall be removed from his or her account (credited) and charged to the right expense category and cost centre as appropriate.

All advances must be accounted for within a week upon return from the mission and all receipts submitted to finance. The full amount of unused funds shall be surrendered at the same time and banked intact by the Finance Department staff.

Travel advances, including amounts given to cover travel incidentals for which receipts are not submitted back shall be deducted from the employee's pay.

7.6.4. Payroll and Salary payments

The payroll shall be prepared at the end of each month by the Finance Department, reviewed by the comptroller before approval by the ED.

As part of ensuring the integrity of the payroll, a reconciliation (Annex 16) shall be attached, clearly reconciling any deviations between the total gross pay for the previous month and that of current payroll month. The finance comptroller or head of finance shall ensure that any such differences, which may result due to new or departing employees, are fully justified and documented as part of the approval process.

All statutory deductions such as taxes and social welfare contributions shall be deducted from staff and remitted to the relevant authorities within the timelines provided in the relevant law.

Net payments to staff shall be made directly to their bank accounts. No cash payments shall be made.

Payslips for each staff should be prepared in duplicate, with each staff signing a copy and returning it to the Finance Department as evidence that he or she received the amount paid.

Employees who resign or leave the NEC should be removed from the payroll in a timely manner.

7.6.5. Petty Cash Payments

Petty Cash Fund and Purpose

A petty cash fund not exceeding US\$ 1,000 or equivalent in Liberian dollars shall be established to cater for small expenditures (normally not exceeding US\$ 100 or equivalent). Common payments made out of the petty cash fund include:

- Office maintenance expenses
- Minor repairs
- Small office supplies
- Purchase of newspapers and magazines

Petty Cash Payments Procedure

The procedure consists of:

- A request signed by the department head and addressed to the Executive Director or other authorised person as per the authority levels established;
- Once approved, the request is forwarded to the Finance Department for checking and verification of the budget line;
- A petty cash voucher is prepared by the Accounts Assistant;
- The head of finance or comptroller shall sign the voucher before the Accounts assistant makes payment;
- The receiver must sign on the voucher to acknowledge receipt of cash and the accounts assistant shall enter the amount paid in the petty cash statement

Petty Cash Replenishment

To ensure that funds are available at all times to make payments, the fund shall be replenished when it is 75% depleted. This shall be done through the accounts assistant preparing a petty cash expenditure statement and an expenditure summary for the main budget line items that shall be used to enter data into the accounting system.

All petty cash vouchers and accompanying documentation should be attached to the expenditure statement and summary that should be duly signed by the accounts assistant.

The comptroller or head of finance shall review this before forwarding the request for replenishment to the Executive Director or designate for approval. A cheque shall be issued in the name of the accounts assistant to obtain the funds from the bank.

Daily Petty Cash Records & Reconciliations

At the end of each day, the accounts assistant handling cash shall ensure that the petty cash is reconciled. A daily cash count should be performed and details included in the Cash count Form (Annex 14). The total payments made (provisional vouchers not yet replenished) and the cash balance should equal to the established petty cash fund. The accounts assistant is personally responsible for any cash shortfalls.

Security over Cash

Cash should be kept in a lockable safe that has restricted access. Both the accounts assistant and head of finance shall open the safe using codes only known to them.

Surprise Cash Counts

The internal audit shall perform surprise cash counts each month and document findings as part of their reports to management.

7.6.6. Cash Flow Management

The head of finance or comptroller shall prepare rolling cash flows for all the four quarters of the year indicating expected revenues and projected expenditures for each quarter at the beginning of the fiscal year. The cash flow should be approved by the Executive director and it should be reviewed every quarter. Cash flow statements shall also form part of the BOC deliberations.

7.6.7. Management of Funds at Magistrate Offices

Funds for the operations of magistrate or county offices shall be operated through local bank accounts to be opened for managing floats. The chairman and commissioners shall designate signatories to these bank

accounts. Basic record shall be kept at the county level to capture amount received and details of expenditures whenever funds are withdrawn from the bank account. All other procedures in this manual shall apply to the use and application of county finances, including preparation and submission of reports to the head office finance. The accounting shall consist of a statement detailing the expenditures incurred against amounts taken for each budget line and as well as explanations for any variations.

The magistrate is the accounting officer at the country level and should ensure that funds are utilised for their intended purposes and that reports accounting for the funds are prepared and sent to the Finance Department within the stipulated time. All financial reports from the counties ought to be signed by the magistrate or his/her assistant in case of authorised absence from office.

7.6.8. Recording of Incomes & Incomes in Kind

While recording of cash based income is straight forward (debiting the bank and crediting the appropriate income account in the chart of accounts), recording of donations such as equipments and computers or vehicles shall be done by debiting the asset account and crediting the appropriate income/grant account.

7.6.9. Prepayments and Service Deposits

All prepayments (amounts paid in advance for use of future services), for ease of accounting, shall be considered an expense and expended when the transaction occurs.

However, a register of all refundable deposits should be kept and updated whenever they are refunded by service providers. Such deposits shall be recorded in the books as sundry assets and when received, the asset accounts should be cancelled or reduced accordingly.

7.6.10. Capital Expenditures

All asset acquisitions, through direct purchases or donations, should be charged to the asset accounts.

7.6.11. Accounts Payable and Accrued Expenses

Efforts should be made to ensure that all payments are made promptly. However, provision should be made for unpaid amounts (payables) and accrue them in the books. When payment is made, these accounts shall be promptly cleared.

Accruing expenses is particularly relevant and useful in two situations:

- When preparing annual reports
- When preparing final or closure reports for grants received

7.7. Transaction Processing Procedures

All transactions should be captured in the computerised accounting when raising source documents such as the payment vouchers. These must be reviewed by the chief accountant and approved by the controller in the system through appropriate use of passwords before the voucher is printed.

When there is need to make adjustments to already reported periods, such adjustments shall be made in the current reporting period in order to provide audit trail and safeguard the integrity of financial reports previously issued out. Adjustments shall be made by way of Journal Vouchers which shall undergo review and approval just like PVs.

7.7.1. Required/Mandatory Reports

Government Required Reports

The PFM act of 2009 (section 36) requires each Spending Entity to provide:

- A quarterly financial report within 30 days of the end of each calendar quarter to the President and Minister of Finance (section 41) in a format and structure prescribed in regulations issued by the Minister of finance, comparing actual revenues to its approved budget plan;
- End of year financial report within 2 months after the end of the year to the President, the Minister of finance and the Auditor General. The manner, format and contents of the financial report shall be prescribed by the financial and accounting regulations under the PFM act of 2009.

Other reports include liquidations to the Ministry of finance (quarterly/monthly) as part of funding requests. These will be done in accordance with regulations issued by the Ministry of finance.

Management Reports

In addition to mandatory reports, the following reports should be prepared for management control and decision making purposes:

- Budget and Income statement comparing budgeted income and what has been received so far on a quarterly basis;
- Quarterly Budget and Expenditure report by detailed line items broken down by department/magistrate offices together with a summary;
- Balance sheet showing details of assets and liabilities together with schedules to support the asset and liability balances

The reports should be prepared and made available to management and the BOC by the 10th of the month after the end of a calendar quarter.

7.7.2. Approval of financial Reports

All reports shall be reviewed by the Finance Committee and approved by the BOC.

8. Budgeting and Budgetary Control

8.1. Objective

The budgetary control objective is to ensure that funds entrusted with the NEC are utilised for the intended purposes and that any deviations from planned programmes and activities are identified well in advance and corrective action taken appropriately.

Section 11.3 of the New Elections law requires NEC to publish annually an updated strategy together with an annual plan to which shall be attached the funding provision for that year, as agreed with the budget bureau.

8.2. Budget Preparation and Approval Process

Government Appropriations

A bulk of funds for the NEC come from the Government of Liberia and as such, NEC will adhere to the budget calendar issued annually by the Ministry of Finance as required under section 11 of the Public Finance Management act of 2009.

In order to meet the requirements of the budget calendar, each department shall prepare its budget in a format to be issued by the financial controller. The Finance Department under the leadership of the Controller shall then consolidate the budget which shall be presented to the Executive Director for review before presenting it to the BOC consideration and approval.

The approved budget shall then be submitted to the Ministry of Finance following the budget calendar established.

After approval of the annual budget by the legislature, the Minister of Finance shall inform NEC (and other spending agencies) of the approved estimates allocated.

NEC will be required to revise its budget to bring it in line with amounts allocated to it.

Internally, the approved budget shall be broken down by line items and departments/magisterial offices.

Other Funding

If the NEC receives other funding other than from the Government, it shall follow applicable procedures set forth by the financier. Either way, NEC is required under the Public Financial Management act to submit a statement identifying the source and purpose of any donor assistance expected to be received during the budget year to the Ministry of finance.

All donor funding should be fully budgeted for and included in the financial system.

8.3. Budget Execution & Monitoring Procedures

The approved budget should be entered in the accounting system in a manner that permits actual expenditures to be compared line by line. Budget variances should be fully explained and corrective action taken.

8.3.1. General Rules Related to Budget Execution

Section 22 of the Public Finance Management (PFM) act of 2009 sets general rules with regard to budget execution as follows:

- Total aggregate allotments for a particular appropriation line in a given fiscal year may not exceed the amount appropriated for that line in the annual appropriations act;
- Total payments for detailed budget line in a given year may not exceed the allotments issued against that budget line.

8.3.2. Budget Performance Monitoring

In order to fulfil the requirements of section PFM act of 2009 and as good financial management practice, NEC shall take the following steps with regard to budget monitoring

- At the end of each quarter or earlier as determined by management, the Finance Department shall produce detailed budget and expenditure report showing the budget for each line item, amount spent within a given period, the variance in percentage form between the budget and expenditure, with explanations for variances of five percent (5%) and above.
- The reports shall be reviewed by the finance committee before being submitted to the Executive Director and the BOC.
- All deliberations concerning the budget execution and expenditures shall be documented in form of minutes to be acted upon before the meeting for the next quarter reporting;
- As part of budget monitoring, the Finance Department shall be required to provided more detailed analysis of costs per line items and departments/magistrate offices or for particular electoral activities;
- The NEC management shall take steps to control costs and avoid wastage based on detailed analysis of costs

9. Audits

9.1. Objective

Audits are intended to ensure that the internal control objectives of the NEC are achieved and that policies and procedures are being applied in a manner that provides the highest standards of accountability and transparency.

9.2. Internal and External Audits of NEC Operations

Both internal and external audits shall be conducted in line with international auditing standards especially those governing public entities and institutions.

9.2.1. Internal Audits and Reports

Internal Audit Unit and Staffing

The internal audits shall be conducted by the internal audit unit which shall report directly to the BOC through the chair of the Board. Staff recruited as internal auditors must have professional and academic accounting qualifications coupled with good experience in the area of auditing and accounting.

Scope of Internal Audits

Internal audits shall cover all funds received and expended by NEC at all levels including at the magistrate and regional offices. This includes special electoral events that may take place from time to time.

In order to get value for money, the scope of the internal audit unit should not be restricted to auditing finances only but should cover assets management, warehousing management, HR records for both the head office and field offices.

Audit Planning and Audit Programmes

Before the start of the fiscal year, the audit manager shall prepare an audit plan that shall include the audits to be carried out in the course of the year while providing for flexibility to carry additional work such as auditing funds spent on any unforeseen bi-elections. The plan should be submitted to the BOC for approval. Internal auditors may also be required to carry

out special investigations or studies whenever needed. The audit plan should also give an indication as to when audit reports are expected to be submitted to the BOC.

The audit manager is also expected to develop and regularly update audit programmes to be used in carrying out actual audits. The programmes, including checklists, should cover all areas of the internal control system in this manual.

Internal Audit Reports, Audit Committee and Management Action

Audit reports should be submitted to the BOC through the Audit Committee made up of at least three commissioners conversant with the management of finances. The Committee shall examine all audit reports before they are sent to the Chairman and shared with other commissioners. The Chairman shall require management through the Executive Director to act on any anomalies or recommendations within stipulated timelines.

Any cases of fraud or misappropriation of funds must be investigated and appropriate action taken immediately in accordance with this manual and the law.

Internal audit reports shall include a section indicating to what extent the policies, procedures and regulations in this manual are being adhered to.

9.2.2. External Audits and Reports

External audits shall by law be conducted by the office of the Auditor General based on their own programme. NEC is required to submit financial reports for each fiscal year to the Auditor General who heads the National Audit Commission (NAC) within two months after the end of the fiscal year.

The BOC shall require, through the Executive director, that a plan of action is put in place to address all issues raised in the report by the Auditor General following conclusion of the audit.

Section 11.3 of the New Elections law requires NEC to publish an annual report and an externally audited set of accounts, which shall relate to its achievements and activities against the annual plan. The report shall reflect, in addition to Liberian government, sources and usage of external funds and other sources.

10. Annexes – Some Key Forms

- Annex 1: Performance Evaluation Form
- Annex 2: Leave Application Form
- Annex 3: Procurement Plan Format
- Annex 4: Procurement Requisition
- Annex 5: Bid Financial Analysis Summary
- Annex 6: Local Purchase Order (LPO)
- Annex 7: Fixed Assets Register
- Annex 8: Vehicle Mileage Log Book
- Annex 9: Stock Requisition
- Annex 10: Warehouse Materials Movement Form
- Annex 11: Stock Card
- Annex 12: Payment Voucher
- Annex 13: Petty Cash Voucher
- Annex 14: Cash Count Form
- Annex 15: Bank Reconciliation Statement
- Annex 16: Monthly Payroll Reconciliation
- Annex 17: Journal Voucher

Annex 1: Performance Evaluation Form

NATIONAL ELECTIONS COMMISSION (NEC)
Staff Performance Evaluation Form

| Name of Employee | Staff Identification No. | Title | Department /Section/Unit | | | |
|--|---|-------|--------------------------|---|---|---|
| Name of Supervisor | | Title | Evaluation Period | | | |
| | | | From: To: | | | |
| EVALUATION | | | | | | |
| <i>Please fill in the first column, by order of priority, the main objectives set at the beginning of the year. Summarize key achievements against each objective with comments on any shortcomings/challenges faced. Give a score for each objective, with 5 being the highest (see explanations below)</i> | | | | | | |
| Main objectives in order of priority | Achievements including shortcomings and challenges faced and any other comments | Score | | | | |
| | | 1 | 2 | 3 | 4 | 5 |
| | | | | | | |
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| | | | | | | |

1-Staff has not met most of the objectives: 2-Some key objectives have not been met: 3- Most of the objectives have been met satisfactorily
4-Met objectives and in some cases went beyond expectations
5-Staff exceeded expectations in all or most of the objectives set

Further capacity Development/Training plan

Staff Signature and date _____

Supervisor Signature and date _____

Annex 2: Leave Application Form

NATIONAL ELECTIONS COMMISSION (NEC)

Leave Application & Approval Form

To be Filled by the Applicant

Date.....

Name of Employee.....Position.....

Department/Unit.....

Leave Dates Requested.....No. of working days.....

Last day of work before leave.....

First day of work after leave.....

Signed by Employee.....

Approvals

Number of leave days (working days) approved.....

Effective Start date.....

End Date.....

Approved.....Date.....

Name & Signature of Supervisor

Attested.....Date.....

Name & Signature of HR Director

Annex 3: Procurement Plan Format

NATIONAL ELECTIONS COMMISSION (NEC)

Format for Procurement Plan

Date Prepared _____

Prepared by _____

Period covered _____

| No. | Description of goods or services | Required Quantity | Date Required | Estimated Cost | Procurement Method to be used | Procurement Completion Dates | | |
|-----|----------------------------------|-------------------|---------------|----------------|-------------------------------|------------------------------|-------------------|-----------|
| | | | | | | Bidding | Evaluation /Award | Delivery* |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
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| | | | | | | | | |

* Delivery date(s) should be the same as or very close to required date(s) stated.

Approved by _____ Date _____

Annex 4: Procurement Requisition

NATIONAL ELECTIONS COMMISSION (NEC)

Procurement Requisition

Date _____ Department _____

Activity _____ Date Required _____

| No. | Description of goods/services required, including specifications and location for delivery | Quantity Required | Estimated budget |
|-----|--|-------------------|------------------|
| | | | |
| | | | |
| | | | |
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| | | | |
| | | | |

Department Approval _____ Date _____

Budget
Verification* _____ Date _____

ED approval _____ Date _____

* Budget availability should be verified by finance /finance committee before approval is granted

Annex 5: Bid Financial Analysis Summary

NATIONAL ELECTIONS COMMISSION (NEC)

Bid Financial Analysis Summary

Date: _____ Procurement Purpose: _____

| | Vendor Name--> | | | | | | |
|------------------|----------------|-----------|------------|-----------|------------|-----------|------------|
| Item Description | Quantity | Unit Cost | Total Cost | Unit Cost | Total Cost | Unit Cost | Total Cost |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

Recommended Supplier(s)

| Item Description | Quantity | Unit Price | Total Cost | Justification(s) |
|------------------|----------|------------|------------|------------------|
| | | | | |
| Etc. | | | | |

Prepared by Officer signature : _____

Signed by Procurement Committee: _____

Annex 6: Local Purchase Order (LPO)

NATIONAL ELECTIONS COMMISSION (NEC)

Local Purchase Order (LPO)

N0. _____

To _____ Date _____

Requesting Office _____ Budget Code _____

| N0. | Quantity | Description | Unit Cost | Total Cost |
|--------------------|----------|-------------|-----------|------------|
| | | | | |
| | | | | |
| | | | | |
| Terms of Payment: | | | | |
| Place of Delivery: | | | | |
| | | | Total | |

Justification: _____

Prepared by: _____ Verified by: _____ Attested by: _____

Procurement Officer _____ Comptroller: _____ Dep. ED/Admin _____

Approvals

Executive Director _____ and/or* Co-Chairman _____

* Whether one or both need to sign shall be governed by authority signing thresholds established.

Annex 7: Fixed Assets Register

NATIONAL ELECTIONS COMMISSION(NEC)

Fixed Assets Register

| Code | Purchase Date | Description | Qty | Unit Cost | Total Cost | Supplier Name | Funding Source | Physical Location | User's Name | Depreciation | Condition |
|------|---------------|-------------|-----|-----------|------------|---------------|----------------|-------------------|-------------|--------------|-----------|
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Annex 8: Vehicle Mileage Log Book

NATIONAL ELECTIONS COMMISSION (NEC)

Vehicle Mileage Log book

Vehicle Registration/Plate Number _____

| Date | Opening odometer reading | Closing Odometer reading | Destination | | Purpose of the Journey | Driver's Signature |
|------|--------------------------------|--------------------------------|-------------|-----|---------------------------|--------------------|
| | | | From: | To: | | |
| | | | | | | |
| | | | | | | |
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Attested by trip leader _____

Verification* by Supervisor _____

*Completed mileage sheets should be verified by the facilities manager on a weekly basis.

Annex 9: Stock Requisition

NATIONAL ELECTIONS COMMISSION

Stock/Warehouse Requisition Form

Date _____ Requesting department/unit _____

| No. | Description of Goods required | Unit of Measurement | Quantity |
|-----|-------------------------------|---------------------|----------|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

Requested by _____ Date _____

Approved by _____ Date _____

Annex 10: Warehouse Materials Movement Form

NATIONAL ELECTIONS COMMISSION

Warehouse Materials Movement Form

Warehouse Name/Code Date Number

Indicate whether Issue or Receipt: Issue Receipt

| No. | Serial No. | Description | Quantity | Requisition/Receipt No |
|-----|------------|-------------|----------|------------------------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

Authorizing Officer:

Name: _____ Signature: _____ Date: _____

Note: For materials received from a supplier, this will be recorded as receipt and the warehouse manager/logistician will sign on the receiver section below. For materials leaving the warehouse, the warehouse manager/log will sign on the issuer section while the recipient will sign the receiver portion.

To be completed by Issuer

Name & ID _____

Position _____

Signature _____

Date _____

To be completed by receiver

Name & ID _____

Position _____

Signature _____

Date _____

Annex 11: Stock Card

NATIONAL ELECTIONS COMMISSION

Stock Card

Item_____

Minimum Balance_____

Unit_____

| No. | Date | Description | In | Out | Balance | Remarks |
|-----|------|-------------|----|-----|---------|---------|
| | | | | | | |
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Annex 12: Payment Voucher (PV)

NATIONAL ELECTIONS COMMISSION (NEC)

Payment Voucher (PV)

Date _____ Cheque Number _____ PV NO: _____

Payee _____

Amount _____ Currency: US\$ LIB (Tick appropriate box)

Amount in words _____

Payment Details _____

Bank Account Name _____

Accounting Code _____ Cost Centre _____ (if applicable)

Prepared By _____

Verifications & Approval

| | |
|--------------------------|------------|
| Chief Accountant _____ | Date _____ |
| Finance Controller _____ | Date _____ |
| Executive Director _____ | Date _____ |

Received(Name & Signature) _____ ID _____ Date _____

Annex 13: Petty Cash Voucher

NATIONAL ELECTIONS COMMISSION (NEC)

Petty Cash Voucher

Date_____

Voucher NO:_____

Payee_____

Amount_____ Currency: US\$ LIB (Tick appropriate box)

Amount in words_____

Payment Details_____

Accounting Code _____ Cost Centre_____

Signed

Prepared by_____ (Accounts Assistant)

Checked by_____ (Chief Accountant)

Approved by_____ (Comptroller)

Received (Signature)_____ ID _____ Date_____

Annex 14: Cash Count Form

NATIONAL ELECTIONS COMMISSION (NEC)

CASH COUNT FORM

Date _____ Currency _____

Balance per the cash register

Cash by denominations

Notes

Count

-

-

-

-

-

-

-

-

Total Cash on hand (date)

Provisional Vouchers

Total

Cashier/Accounts Ass.

Counted by

Annex 15: Bank Reconciliation Statement

NATIONAL ELECTIONS COMMISSION

Bank Reconciliation Statement

Bank Account Number _____ Currency _____

Month _____

Balance per the bank statement _____

Add: Credits in the Bank Statement not recorded _____

Less: Debits not recorded in Cash book _____

Less: Outstanding checks (Attach list or list below) _____

Amount

Cheque No.

Cheque No.

Total outstanding checks _____

Balance per NEC ledger _____

Reconciled by

Checked by

Approved by

Date

Date

Date

Note: Bank statement should be attached to this reconciliation

Annex 16: Monthly Payroll Reconciliation

NATIONAL ELECTIONS COMMISSION (NEC)

Payroll Reconciliation

Current Payroll Month _____ Currency _____

Gross pay as approved last month _____

Add: New employees (Attach list, contracts & amounts) _____

Upward salary increases/allowances (attach list) _____

Other including errors (attach list and approvals) _____

Less: Resignations/departures(attach list) _____

Other including errors (attach list/approvals) _____

Gross pay per current month's payroll _____

Prepared by

Reviewed by C/Accountant & Controller

Approved by ED

Date

Date

Date

This reconciliation must be attached to the payroll presented for approval.

Annex 17: Journal Voucher

NATIONAL ELECTIONS COMMISSION (NEC)

Journal Voucher

(For Accounts Use Only)

Date _____

Ref No. _____

Cost Centre (if applicable) _____

Note: Use applicable currency column but convert to base currency of reporting.

| Description and reasons for entries* | | | US\$ | | LIB \$ | |
|--------------------------------------|---------------|-------------------|-------|--------|--------|--------|
| | | | Debit | Credit | Debit | Credit |
| | Exchange Rate | Account Codes---> | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

* Supporting documents and explanations must be attached to justify all entries through JV.

Prepared by

Approved by Controller
