

REQUEST FOR EXPRESSIONS OF INTEREST  
FOR AN INDIVIDUAL CONSULTANT

AFRICAN DEVELOPMENT BANK

DELIVERY, PERFORMANCE MANAGEMENT AND RESULTS (SNDR)

[AfCoP Project](#)

**Title of the assignment:** to design and establish a manual of administrative, accounting, financial and operational procedures and a code of conduct for AfCoP

**Brief description of the Assignment:** To set up a manual of administrative, accounting, financial and operational procedures and a code of conduct will be developed to allow effective, efficient and transparent management of AfCoP. A consultant, for whom terms of reference are defined below, will be recruited for this purpose.

Department issuing the request: **Delivery, Performance Management And Results (SNDR)**, [AfCoP Project](#)

Place of assignment: **He/she will work remotely closely with the AfCoP secretariat based in Abidjan, Côte d'Ivoire**

Duration of the assignment: **60 working days**

Tentative Date of commencement: **January 2019**

Deadline for applications: **17<sup>th</sup> December, not later than 17:00 GMT and must be clearly marked: "Expression of Interest for the AfCoP ADMINISTRATIVE, ACCOUNTING, FINANCIAL AND OPERATIONAL PROCEDURES AND CODE OF CONDUCT"**

Applications to be submitted to: **AfCoP Secretariat Coordinator - Delivery, Performance Management And Results (SNDR), African Development Bank (AfDB) ; Immeuble du Siège de la Banque Africaine de Développement, Avenue Joseph Anoma, Plateau, 01 BP 1387, Abidjan 01, Côte d'Ivoire** Or address your proposition to: [afcop-mfdr@afdb.org](mailto:afcop-mfdr@afdb.org)

Now we invite individual consultants to indicate their interest in providing the above-described services. Interested eligible consultants shall provide a cover letter of maximum 300 words, in addition to their Curriculum Vitae.

Eligibility criteria, establishment of the short-list and the selection procedure shall be in accordance with the African Development Bank's "*Rules and Procedures for the use of Corporate Consultants*".

The AfCoP Secretariat is under no obligation to shortlist any consultant who expresses interest. The individual Consultant must be first registered in the AfDB consultants database: <https://econsultant.afdb.org:44356/welcomedacon#>

Any questions and requests for clarifications may be sent to: [afcop-mfdr@afdb.org](mailto:afcop-mfdr@afdb.org)

# Terms of Reference

## **I. BACKGROUND AND PURPOSE**

The African Community of Practice on Managing for Development Results (AfCoP) is a pan-African, non-governmental, and not-for-profit organization. It was established in 2007, in the context of the Paris Declaration, in response to the commitment of African countries to adopt the principles and practices of MfDR to create sustainable change in the lives of their populations.

It is a coalition of African leaders from all walks of life and engaged in a shared drive for results. Its members are public administration officials, parliamentarians, representatives of civil society, the private sector, academia, the media and development partners. These members come from 43 African countries with the ultimate objective of covering all of Africa.

It is composed of National Communities of Practice (or National CoPs), Regional Communities of Practice (or Regional CoPs), thematic groups and platforms, and individuals or legal entities.

It seeks to: (i) support institutional reforms aimed at making public-sector-management systems more results-oriented; (ii) strengthen the capacities of stakeholders involved in the development process; (iii) influence key political processes to achieve development results through advocacy, counselling and dialogue with governments and donors; and (v) conduct research and analysis on theories of change and action as well as on good practices, in order to facilitate evidence-based decision-making.

To deliver its mandate, AfCoP has an organizational structure reflecting its different functions as well as appropriate human resources in terms of staffing and expertise. AfCoP's statutes state that the General Assembly and the Executive Board are the decision-making bodies; and that the Bureau, assisted by an Executive Secretariat, is the executing agency. The AfCoP Secretariat, under the authority of the Chairperson, is responsible for implementing operational programs and managing administrative and logistical matters.

AfCoP has a network of "Expert Facilitators" with proven expertise to provide MfDR services, including training of trainers, research activities and various other capacity-building activities. These services will be provided through consultancy contracts based on fee-sharing arrangements between AfCoP as organization and the Expert Facilitator under which the Expert Facilitator will be remunerated by the fees of the training.

To this effect, a manual of administrative, accounting, financial and operational procedures and a code of conduct will be developed to allow effective, efficient and transparent management of AfCoP. A consultant, for whom terms of reference are defined below, will be recruited for this purpose.

## **I. OBJECTIVES OF THE MISSION**

The purpose of the mission is to design and establish a Manual of Administrative, Accounting, Financial and Operational Procedures and a Code of Conduct. These documents will serve as a methodological guide to the governance of AfCoP activities. They will:

- Set up procedures for implementing AfCoP programmes;
- Streamline resource utilization and budget allocations;
- Ensure the reliability of financial reports;
- Establish job descriptions;
- Ensure internal and external control of the actions performed;
- Strengthen ethical management of AfCoP;
- Promote mutual trust within AfCoP

## **II. CONTENTS OF THE PROCEDURES MANUAL**

The consultant will develop formal procedures relating to the following aspects:

### **a. Organizational Chart and Job Descriptions**

The purpose is to present the organizational chart of the programme structures and to prepare the job descriptions of key personnel of all AfCoP bodies.

### **b. Staff Management**

With regard to staff management, the procedures pertain to the:

- Recruitment process;
- Management of administrative files of the staff: contract; leave; and performance evaluation;
- Preparation of payroll and methods of salary payment;
- Accounting method for recording salaries, withholding taxes and social security contributions; and
- Filing and archiving of general and supporting documents.

### **c. Mail management**

This involves defining the procedures for receiving and sending mail, and the registers to keep for recording standard hardcopy mail or electronic files. Internal mail procedures must be formalized.

### **d. Budget Management**

The budget management procedures seek to:

- Establish the annual work programme and budget (AWPB)
- Monitor income and expenditure via a reliable and practical system.
- Define a sound budgetary control system to explain the differences between forecasts and actual receipts.

The consultant will define the procedures to be followed by the finance and accounting officers of the Executive Secretariat to collect, verify data, classify expenses by category, write periodic summaries and reports on the budget implementation status. The system to be put in place must provide relevant and reliable information on the status of programmes at all times.

### **e. Procurement and Management of purchases relating to operations**

In consultation with the members of the Bureau, the consultant will put in place procurement procedures, which take into account international best practices, with a view to attaining the following objectives:

- Definition of internal control mechanisms relating to procurement;
- Clear description of the attributions of the bodies involved in the procurement process;
- Presentation of the procurement methods to be used for AfCoP activities; and
- Support to establish a reliable system for classifying procurement documents.

#### **f. Fixed-asset management**

The consultant will define the procedures and good practices in order to:

- Effectively protect fixed assets: register, record, codification and labelling;
- Facilitate accounting for the procurement of intangible and tangible fixed assets;
- Facilitate accounting for disposals, losses and theft of fixed assets; and
- Perform a periodic physical inventory of fixed assets to reconcile the results of the inventory with fixed assets in the accounts and on the fixed assets record.

#### **g. Cash Flow and Disbursements**

The consultant will establish financial management procedures that will:

- Monitor use of financial resources exclusively for the purposes for which they were granted;
- Ensure that disbursements are made by authorized persons; and
- Ensure effective management of the bank accounts opened by AfCoP.

The Consultant will also define a delegation of signature mechanism on AfCoP's accounts, for cases where the Treasurer is not physically present at the head office, in order to allow the Secretariat and the various AfCoP bodies to continue to function properly.

#### **h. The cash cycle**

The consultant will establish procedures: (i) to collect funds from the various sources provided for in the AfCoP Articles of Association ; (ii) for requests for funds to finance implementation of the programmes and the functioning of the Executive Secretariat; (iii) for internal audit of the use and accounting of funds made available to the Executive Secretariat; and (iv) to record movements of funds and appropriate methods for recording such movements.

#### **i. Organization and the accounting system**

The system should:

- Describe the organization of the accounting system to be implemented at the level of the Executive Secretariat: double-entry accounting, chart of accounts in line with the budget plan, capacity and professionalism of the accountants;
- Describe the organization of the accounting system to be put in place at the level of the Executive Secretariat: general ledger, entry methods, archiving of supporting documents;
- Define the general accounting framework and the type of accounting as well as the supporting documents and outputs: general accounting software, ledgers, financial statements, resource and employment tables etc.;

- Define accounting records in accordance with international accounting standards;
- Define the accounting method and the general accounting software to be put in place;
- Define the reporting method for financial statements, in compliance with international standards, controls and approvals.

#### **j. The internal control System**

The consultant shall design and present the internal control procedures at the level of the Executive Secretariat and take into account the following aspects:

- Authorization, execution, verification and control of receipts and disbursements on AfCoP's accounts (authorized signatures, accounting, application of resources, supporting documents, eligible expenditure, reconciliation statement and balance);
- Establishment, verification of the consistency and accuracy of bank reconciliation statements;
- Verification of invoices to be paid (commitment) as well as their accuracy and eligibility;
- Verification of accounting allocations;
- Verification of accounting entries;
- Verification of fixed assets booked under assets on the balance sheet and recognition of disposals of assets;
- Verification of the financial information presented in the balance sheet; and
- Preparation of accounts of the chart of accounts, authorizations of modifications of the accounts and addition of the chart of accounts.

The manual will present the templates for implementation of the procedures as well as for monitoring and control of operations and transactions, such as financial tables, personnel files, purchase requisitions, purchase orders, commitment forms, acceptance reports, receipt of invoices or statements of works, certificates and payment orders, asset master records, stock cards, capital assets register, payment request and payment order books etc.

Reporting procedures: This involves presenting detailed reporting procedures between the different levels of execution as well as customized templates for quarterly unaudited interim financial reports, including an Employment / Resources table and a financial statement.

Anti-fraud and corruption procedures: The manual should define provisions to detect and prevent risks related to fraud and corruption as well as measures to mitigate them.

#### **k. Audit of Financial Statements**

AfCoP's statutes provide that the accounts of the Community be audited each year by an independent professional audit entity, under the control of a supervisory committee composed of three members elected by the General Assembly.

The Consultant will establish procedures to recruit audit firms, define the qualifications required of the auditors and the processes for preparing, submitting and approving audit reports.

### **III. PREPARATION OF THE CODE OF CONDUCT**

Article 30 of AfCoP's Articles of Association provides for a Code of Conduct for the Community, comprising the values, rules of professional conduct and the ethics of the Community. At the inception of AfCoP, an AfCoP Code of Conduct was adopted, along with a conflict-of-interest policy. Considering that AfCoP has changed from an informal entity to a formal body corporate, it is necessary to revisit the Code of Conduct.

The consultant will propose an update of the AfCoP Code of Conduct and Conflict-of-Interest Policy, taking into account AfCoP's new legal status as well as its vision and mission and its new governance structure.

#### **IV. WORK METHODOLOGY**

The consultant will work under the responsibility of the AfCoP Secretariat and the Bureau. He/she will prepare the manual of administrative, financial and accounting procedures and the code of conduct within seven weeks of full time work.

The Consultant will produce an inception report, an interim report and a final report, which will be presented in English and French.

**Inception report:** The report will present the activities relating to data collection and exchange with the concerned structures as well as suggestions regarding the execution of the mission. It will be submitted no later than two weeks from the date at which the consultant notifies the AfCoP Secretariat and the Bureau of the commencement of services.

**Interim report:** This report will constitute the interim version of the Manual of Administrative, Financial and Accounting Procedures, the Code of Conduct as well as the conclusions and recommendations of the Consultant. The report will be submitted to the AfCoP Secretariat and the Bureau for comments and observations. This report will be submitted no later than four weeks from the date at which the consultant notifies the AfCoP Secretariat and the Bureau of the commencement of services.

**Final Report:** This report will be the final version of the Manual of Administrative, Financial and Accounting Procedures as well as the Code of Conduct. This version will take on board comments of the AfCoP Secretariat and the Bureau. The consultant shall be allowed a maximum of one week to submit the final report, after taking into account the comments made.

The final report will be published in French and English: (i) in the form of an A4-size binder with tab separations. The document will be presented in such a way that future updates can easily be made; and (ii) will be available on a USB key. The files will be in word processing and spreadsheet format compatible with Microsoft Word and Excel.

#### **V. TIMETABLE AND DURATION OF THE MISSION**

The preparation of the Administrative, Financial and Accounting Procedures Manual and the Code of Conduct will be completed within seven (7) weeks of full-time work. The schedule for preparing the manual and code shall be as follows:

- 1<sup>st</sup> deliverable: Inception report
- 2<sup>nd</sup> deliverable: Interim report
- 3<sup>rd</sup> deliverable: Final report

## **VI. PROFILE OF THE CONSULTANT**

The Consultant must have at least a Masters' degree in the areas of Accounting, auditing, financial management of projects or related fields. He/she shall possess a proven record of accomplishment of at least 10 years in auditing, managing development projects as well as sound knowledge of the procedures and policies of international organizations.

The consultant shall have specific experience in the preparation of at least three (03) project procedures manuals funded by Donors.

The Consultant shall also have good interpersonal skills, good communication skills and very good command of English and French.