

**Community-Led Accelerated
WASH (COWASH) in Ethiopia
Phase IV: 2021- 2024**

**COWASH FEDERAL
TEHNICAL ASSISTANCE
TEAM AND SUPPORT STAFF
PERSONNEL
ADMINISTRATION MANUAL**

May 2021

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Abbreviations

| | |
|--------|---|
| BoW | Bureau of Water |
| BoWCYA | Bureau of Women's Children and Youth Affairs |
| CMPS | Community Managed Project Specialist |
| COWASH | Community-Led Accelerated WASH" Project in Ethiopia |
| CTA | Chief Technical Advisor |
| DSA | Daily Subsistence Allowance |
| FTAT | Federal Technical Assistance Team |
| GDPR | General Data Protection Regulation |
| GoE | Government of Ethiopia |
| GoF | Government of Finland |
| HOC | Home Office Coordination |
| MFA | Ministry for Foreign Affairs of Finland |
| MoE | Ministry of Education |
| MoF | Ministry of Finance |
| MoH | Ministry of Health |
| MoWIE | Ministry of Water, Irrigation and Energy |
| NWCO | National Water Coordination Office |
| NWMU | National WASH Management Unit |
| NWSC | National WASH Steering Committee |
| OMA | Office Management Assistant |
| SC | Steering Committee |
| TA | Technical Assistance |
| WDC | Water Development Commission |

1 GENERAL

The Government of Finland and the Government of Ethiopia have signed an agreement in November 2020 on the implementation of the “Community-Led Accelerated WASH” Project in Ethiopia (COWASH) Phase IV. This agreement was made under the framework Agreement on “General Terms and Procedures of Development Co-operation between the Governments of the Republic of Finland (GoF) and the Government of the People’s Democratic Republic of Ethiopia” (GoE) signed on March 9, 1989.

The project period is for four years from the start of implementation, i.e. 1st April 2021 – 31st March 2025. Competent authorities of the Project are the Ministry for Foreign Affairs of Finland (MFA) represented in Ethiopia by the Embassy of Finland and the Ministry of Finance (MoF). Ministry of Water, Irrigation and Energy (MoWIE) facilitates the implementation and execution of the COWASH in six selected Regional States.

The two Governments together have selected a Finnish Consultant Company, Niras Finland OY, to provide technical assistance in COWASH implementation. The agreement between Niras Finland Oy and the Ministry for Foreign Affairs of Finland has been signed for the period of 4/2021 – 12/2024.

This Administrative Manual is for the Federal level Technical Assistance (TA) and federal level support staff only and its main objective is to ensure that COWASH at Federal level is administered according to good governance and manners and it is aligned and harmonized to the functional procedures of the Government of Ethiopia.

This Administrative Manual **does not cover the participating GoE officials**. This manual **does not cover** the administration of the COWASH implemented by the Regional States.

2 FEDERAL TECHNICAL ASSISTANCE

The COWASH Federal Technical Assistance Team (FTAT) is established to support the COWASH implementation by the MoWIE. The FTAT office is located in the MoWIE, Addis Ababa under the State Minister of Water Supply and Sanitation and Water Development Commission (WDC). FTAT is led by the international Chief Technical Advisor (CTA). Specialists in the team are:

- Mr. Arto Suominen, Chief Technical Adviser;
- International short-term specialists (18 person months, to be decided)
- Mr Abebaw Getachew, Monitoring, Evaluation and Learning Specialist,
- Mr Yohannes Melaku, Community Managed Project Specialist (Technical WASH Specialist)
- Mr Mulatie Yinager, SME, MFI and Procurement and Financial Reporting Specialist,
- Ms. Meaza Kebede, Gender and Inclusion Specialist,

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- Mr. Melaku Tekola, Communication and Dissemination Specialist
- National short-term specialists (42 person months, to be decided)
- Mr. Ville Juusela, Junior Professional Officer;
- Behaviour Change Specialist (to be named later)
- Capacity Development Specialist (to be named later)
- Climate and Environment Risk and Water Safety Specialist (to be named later)

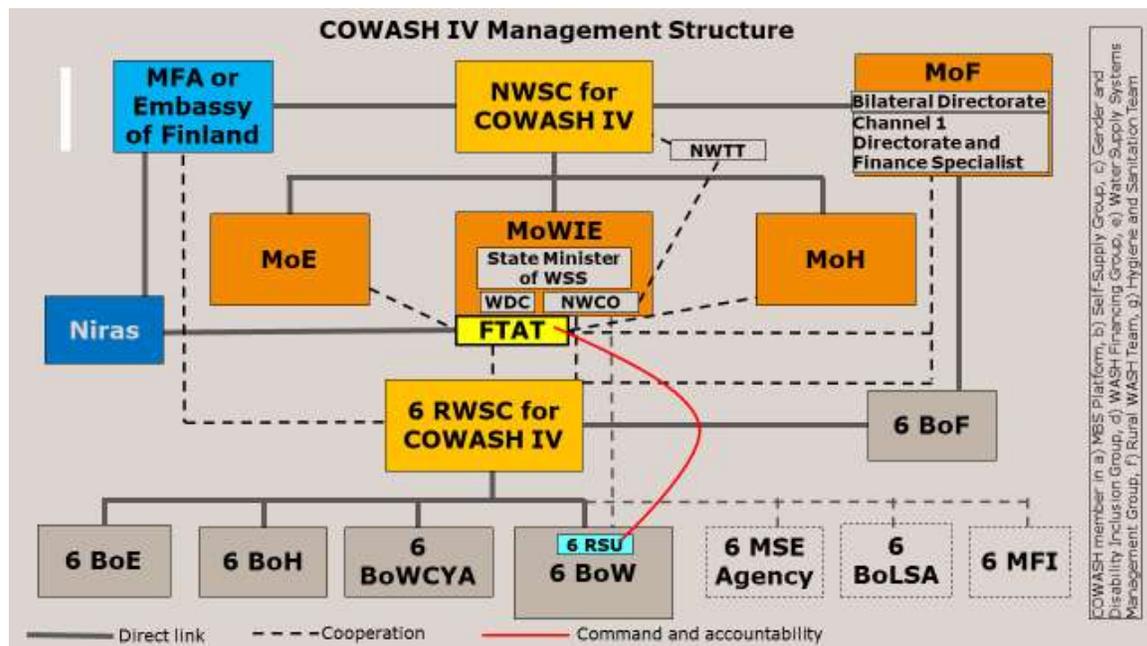
The COWASH IV National WASH Steering Committee (NWSC) members of MoWIE and Embassy of Finland has the mandate to add or remove the specialist posts as per the need within the framework of the total approved project budget. All specialists and support staff are employed by Niras Finland and they work under the direct supervision of the CTA. The support staff vacancies are (but not limited to):

- Office Management Assistant (OMA), locally employed and stationed in the MoWIE
- One Driver Mechanic/purchaser and One Driver Mechanic/fixer, locally employed and stationed in the MoWIE

The logistics support (liaison), information technology support and possible additional transport service support needed by COWASH are procured through specific contract arrangement by Niras Finland (they are not Niras Finland employees).

3 COWASH MANAGEMENT

The management structure of the COWASH at federal level is as follows:



The COWASH IV NWSC having a member from Embassy of Finland, MoF, MoH, MoE and MoWIE. The chair of the COWASH IV NWSC is the State Minister of Water Supply and Sanitation from MoWIE.

The main duties of COWASH IV NWSC are:

- approval of the allocation of GoF budget to the regions
- approval of the number of COWASH IV woredas in each region
- approval of the woreda selection criteria
- approval of changes in the COWASH Project Document including project scope and objectives, the organizational structure and management as well as other changes to the COWASH which will have major financial implications;
- final endorsement of the annual work plans and budgets; and
- compare the progress/challenges/successes etc. in the different regions
- any other (policy) decisions which have financial implications.

The Federal Technical Assistance Team is located under MoWIE/WDC and it reports directly to the State Minister of Water and Sanitation and to the Water Supply Study, Design and Construction Supervision Directorate under the Water Development Commission as well as to the National WASH Coordinator. FTAT team works in close coordination and collaboration with the MoWIE,WDC, NWCO, MoH, MoE and Bilateral Directorate and Channel One Directorate under the MoF.

The COWASH Management Committee (CTA, CMPS and OMA) carries out the overall management of COWASH at Federal level and day – to - day – management is done by the CTA.

4 COWASH ADMINISTRATION

4.1 TIME SHEET

All the specialists and support staff shall fill daily the Time Sheet and submit it last day of the European month for CTA approval. The Monthly Time Sheets of the long-term international and national specialists and short-term consultants are presented in **Annex 1**. All staff shall submit it last day of the European month for CTA approval. Submitting the Time Sheet is a precondition for the payment of the salary and fringe benefits.

4.2 ATTENDANCE AND WORKING HOURS

During work hours all staff is obliged to concentrate their whole energy and ability on the implementation of the project. The staff shall perform their duties to their best knowledge and ability.

The TA staff (specialists and support staff) in Addis Ababa shall follow the Government of Ethiopia working hours. The working hours are subject to change according to the change in the government practice. TA staff shall work five days a week from Monday to Friday. The working hours are from 8:30 am to 5:30 pm. TA staff is entitled to have one hour lunch break per day. Public Holidays as announced by the Ethiopian

Government is followed. On Fridays the lunch hour is from 11:30-13:30 in order to allow Muslim staff to participate in prayer.

The TA staff and support staff is expected to arrive on time and to work for the whole duration of the work-day. In case a member of the staff arrives late or departs early or there is absence, the staff member is required to give the reason and time for the absence to CTA or OMA as soon as possible.

The staff should not leave the office during office hours except for official visits and should always inform Office Management Assistant (OMA) when leaving the office during office hours.

4.3 ADMINISTRATIVE/LOGISTIC SUPPORT

Administrative/Logistics support services are provided to the staff members for Project work. All the requests for the services should be forwarded to OMA in writing. The OMA is responsible to organize and coordinate the services. In absence of OMA the CTA and in his absence the CMPS together with OMA will be responsible for the logistic support services.

The small-scale photocopying of COWASH related papers is done by using the copy machine in TA office by the staff themselves. The use of the photocopy machine is controlled by OMA. Bulk photocopying should be avoided and if possible done in Addis Ababa town by private sector photo copy service providers.

Secretarial work (typing) should be mainly handled by TA staff themselves.

Other secretarial services such as photocopying, archiving, flight and hotel bookings and reservations, handling faxes and e-mails are to be done by the staff themselves. OMA handles the cash, post office, courier service, receives guests and serves tea and coffee for visitors and for the meetings held in the TA Office.

4.4 ACCOUNT SUPPORT

The CTA is responsible for overall financial management of the COWASH assisted by OMA. Reimbursement of TA staff expenditures will not be made without reliable supporting documents. All incoming bills/invoices are to be verified by OMA before CTA's approval. The regular expenses based on valid agreements, like the rents of the houses, security, electricity, liaison, IT support, water and telephone bills etc, once approved by the CTA in the beginning of the agreement term can be paid by the OMA after the CTA has checked the contents of the bills.

4.5 COMPUTER NETWORK SUPPORT

The OMA is responsible for maintaining overall Wi-Fi network system of COWASH office in Addis Ababa including installation of software. S/he is also responsible for the maintenance of TA staff computers, printers, copy machines and scanners. The maintenance of office equipment should be outsourced to private IT service provider. The OMA is responsible to follow-up of these contract services.

4.6 SECURITY SUPPORT

All COWASH international staff houses security is outsourced if the accommodation does not include the security. The OMA is responsible for the follow up of the security and s/he is responsible for keeping the security contracts up to date. It is also the responsibility of the OMA to make sure that the security protocols and discipline are strictly maintained. S/he should also work as a security warden for COWASH.

4.7 CORRUPTION

Corruption is the misuse or exploitation of entrusted power for private gain. It threatens economic growth and social development jeopardizing development. In other words, corruption is an institutionalized way of stealing from the poor.

Weak governance is the consequence of scarcity of resources. The purpose of COWASH is to strengthen the capacity of MoWIE, Regions and Woredas and thus to make the governance stronger and capable to deliver good quality services in the WASH sector.

Bad governance however, as opposite to good governance, is consequence of corruption and irresponsible practice. It is the responsibility of COWASH and its staff to promote good governance in all its activities.

In order to promote good governance COWASH continuously analyses its administrative practices for any deficiencies that may give space for corruption to occur. It is also the responsibility of each staff member to promote good governance in his/her work and to report to CTA in case s/he faces any hindrances to his/her work due to corruption. All staff members are required to pass the NIRAS Integrity Management training, and sign the Integrity Management statement at the start of their duties.

If any member of staff is found to be involved in any activities encouraging corruption or to be directly involved in corruption s/he will face disciplinary action. Practicing in corruption leads to immediate termination of the employment contract.

Examples of corruption:

- Receiving bribes
- Giving bribes
- Receiving commission while purchasing items or services
- Uncompetitive procurement procedures
- Preferential treatment based on personal relationship

4.8 USE OF VEHICLES

All COWASH vehicles belong to the COWASH IV Pool. OMA takes care of the day to day vehicle movement. S/he is to make a weekly plan for the vehicle movement that is subject to the approval of the CTA. In order to make the vehicle movement as smooth and economic as possible, travel authorization ([Annex 2](#)) should be made well in advance and submitted to OMA who then forwards them to the CTA for approval. It

is the Driver's duty to monitor and ensure that the vehicles are properly used and maintained.

Misuse of any vehicle shall immediately be reported to the OMA or CTA.

The vehicles shall be driven only by the drivers hired by the COWASH. Special permission may be granted in special circumstances also for others to drive by the Chief Technical Advisor.

A proper diary (logbook) shall be maintained by each driver of each vehicle and kept inside the vehicle in question. The diary shall contain all the information as specified in the Instructions for the Utilization for Project Motor Vehicles annexed to this document as **Annex 3**.

The vehicles shall be used only for purposes necessary for the COWASH. If COWASH vehicle is not available for the transport in Addis Ababa, local taxi or rented car can be used. In case of taxi use special receipt in **Annex 4** will be used.

All drivers are obliged to exercise maximum possible care in handling and using the vehicles, as they are individually responsible for careless handling.

Hence, the drivers should always keep their duties and responsibilities in their mind while handling the vehicles. The duties and responsibilities of the drivers are:

- Keep the vehicle clean and ensure that the vehicle is always in a good working condition
- High speed driving and driving under influence of alcohol or any drug is prohibited
- Timely servicing, maintenance and proper utilization
- Produce traffic police reports when accident occurs in order to facilitate insurance claim
- No transportation of people other than people linked to the Project implementation
- Not to transfer or give the vehicle to another person (staff members or outsiders) without permission from the CTA
- Report any malfunctioning part of the vehicle to the OMA
- Make sure that the vehicle is safe from theft and other accidents during parking
- In order to follow-up the vehicle life history, a proper vehicle logbook must be filled by the drivers and submitted to OMA on monthly basis
- Drivers are responsible to request for vehicle maintenance periodically and they have to also supervise that the maintenance is done as requested. They are also responsible to submit the changed spare parts to the Project store for OMA verification.

Each vehicle should have logbook as presented in **Annex 5**.

All use of the car, both work and private, should be recorded. The OMA shall compile the log books on monthly basis to provide information to the CTA on average fuel consumption, driven kilometres and private use.

All vehicles shall be parked in the office compound after the regular working hours unless CTA permits otherwise. Especially in COVID pandemic CTA can permit transportation of the staff to/from the office using project car.

Travel authorization form **(Annex 2)** has to be used when a vehicle goes to a fieldwork.

In the case that a COWASH vehicle gets involved in an accident, the driver or others who have the permission to drive shall report the accident to the OMA and CTA as soon as possible but within 24 hours at latest.

In order to avoid improper handling of vehicles due to frequent changes of drivers, one driver shall be assigned for one vehicle.

All vehicles shall have comprehensive insurance. OMA is responsible to organize and up-date the insurance policies.

The OMA shall ensure that logbooks are always available and filled by the drivers.

Annual examination and certification of vehicles should be done timely. OMA is responsible for this.

All FTAT staff shall respect the driver when using COWASH car. The driver is the "boss" of the car and has the authority to the passengers in the car.

4.9 TRAVEL REGULATIONS

The "MFA Travel Regulations" **(Annex 11)** and "Standard Terms for the Payment of Fees and Reimbursement of Costs applicable to firms, companies, corporations and organizations providing services in the field of development cooperation issued by the Ministry for Foreign Affairs of Finland, Department of Development Policy, 1.6.2012" are used in COWASH for compensating the travel expenses. **(Annex 6)**.

4.9.1 Travel Authorization

Every staff member should complete a travel authorization form **(Annex 2)** and have it signed by CTA prior to travel. This process is to be done every time going to the field work. Once approved, the travel request is submitted to the Office Management Assistant (OMA) for the purpose of booking transportation (including air and road).

The mode of transport will always be the most economic and direct. Travel by air is strictly limited for most needed cases only. In any case, travel by air should always be approved by the CTA.

4.9.2 Travel Advances

Travel advances will be provided one to two days prior to departure. The amount of the travel advance is approved by the CTA. Travel advance is paid by using the travel authorization format, **Annex 2**. New advances will not be admitted before the clearance of the previous one.

4.9.3 Travel Claims

In order to get compensated for the travel expenditures, each person shall prepare a travel claim. Travel claim format is presented in **Annex 7**. The travel claim shall be prepared immediately after the travel has ended. All expenditures have to be listed in the travel claim form and all original receipts are to be attached to the travel claim. Receipts must be properly filled in and include at least vendor, date, item price and total price. International TA staff travel claim format is different as per the Finland taxation requirements and is not presented in this Manual.

4.9.4 Miscellaneous Travel Expenses

Any reasonable travel expense will be reimbursed pursuant to the submission of actual receipts. These primarily consist of official telephone calls, accommodation and ground transportation (taxi, garri, horse etc). The CTA will approve the payment of such expenses.

4.9.5 Official Entertainment / Business Lunch / Dinner

Prior approval from the CTA is required for any entertainment expense or official lunch/dinner.

4.10 MFA STANDARD TERMS

The MFA Standard Terms for the payment of fees and reimbursement of costs (1.6.2012) (**Annex 6**) include detailed information on terms and conditions of fees and reimbursable costs. The document prescribes how the fees are calculated for different groups of experts and defines the number of days of a working month and the number of hours of a working day. It also defines in detail the reimbursable travel costs, including daily allowances, as well as housing and office expenses. In case there would be contradictions between the Standard Terms and the Finnish Government Travelling Regulations, the Standard Terms' rules shall be applied.

One common example for differences between the Standard Terms and the Finnish Government Travelling Regulations is the daily allowance for Long-term Experts, who are entitled for 50% of the daily allowance rate and only if they have to stay overnight outside their residence. Accordingly, partial DSA is not paid even if the working days in the field are long. This apply for the TA staff but not for the support staff.

4.11 FILING SYSTEM OF COWASH

4.11.1 COWASH Files

The main files of the COWASH are kept in the office room close to the Office Management Assistant. S/he will be responsible for such filing. The financial files are kept in the locked cabin by the OMA.

All incoming faxes, letters and other document should be first registered by OMA and only a copy delivered to the concerned person. Original shall be filed by OMA. The same procedure for outgoing documents applies. An office copy should be kept before letter is dispatched.

COWASH also has an electronic library in the TEMP network. All specialists are advised to store their important documents into this library. Instructions for its use will be provided by OMA. The TEMP file might be partly replaced by the SharePoint External site for document repository, if it works well for the staff in Ethiopia.

4.11.2 Computer Virus Protection

All the computers should be protected with latest version of the Anti-virus software. Windows Security is recommended. Similarly, all the incoming discs and any attached files coming with e-mail should be checked against viruses. The staff is reminded to take back-up regularly in order to avoid loss of files due to hard disc failure. OMA is responsible to follow up the upgrading of the virus programs on staff computers.

5 PERSONNEL ADMINISTRATION

5.1 RECRUITMENT AND SELECTION OF EMPLOYEES

5.1.1 Guiding Principle of Staff Recruitment

The COWASH will follow the following guiding principles of recruitment as per the project's philosophy and donor community's commitment to the merit-based inclusiveness and development. If there is a need for an employment in the TA, the employment shall proceed as described hereunder. Whenever there is a vacant post, recruitment and selection will be made in the following ways.

5.1.2 Recruitment and Selection

Before employment processes are undertaken, the following conditions must be fulfilled:

- All TA posts should be approved by SC. Support staff posts are approved by the CTA or HOC.
- Budget for the vacant post shall be allocated and approved
- Job description and requirements of the post shall be clearly stated and prepared

5.1.3 Filling the Vacant Specialist Post

When there is a vacant specialist post in the TA, the vacant post shall be open for competitive employment. For this purpose, the vacancy shall be advertised either in the Reporter or other relevant newspaper or through the Ethiojobs network.

5.1.4 Filling the Vacant Support Staff Post

When there is a vacant support staff post, the post shall be open for competitive employment. For this purpose, the vacancy shall be advertised in the notice board of the MoWIE and other suitable media if required.

The vacancy announcements in specialist and support staff recruitment shall include the following:

- ◇ the title of the post
- ◇ requirements as in the Job Description
- ◇ application deadline

5.1.5 Registration of Applicants

After the post is announced, registration of applicants can be made within the given time in the TA during the working hours.

During registration: -

- * Applicants shall present their signed application letter and supportive documents to TA in person or through the post office or through e-mail
- * CTA or his representative should check all the documents of the applicants
- * All applicants coming after the registration deadline will be rejected
- * Applications without compulsory documents will be rejected
- * After registration is completed and scoring is made, the examination and interview time and date is announced for those selected

5.1.6 Selection and Appointment and Employment Committee

Screening, scoring, examination and evaluation of the candidates shall be done by the employment and promotion committee of COWASH.

The employment and promotion committee of COWASH shall do all employment and promotion of TA staff. The committee should have the following members:

- | | |
|------------------------|---------------------------------|
| • Chair | CTA |
| • Member Specialist | Communication and Dissemination |
| • Member | CMPS |

In the absence of the above-mentioned members, the CTA shall nominate another member from TA team.

When decisions are made the committee quorum shall be full. The committee meeting can be called by the chairperson whenever needs arises. The committee can decide on the employment by vote if it is necessary.

5.1.7 Employment Decision

Based on the recommendation of the employment and promotion committee, the SC shall approve the Specialists employment and employment and promotion committee shall approve the support staff employment.

5.1.8 Professional Competency

The level of competency will be assessed according to the job requirements. Higher coordination skills, conceptual application, result measurement skills and ability to take the lead in the sector for higher level staff; knowledge of project implementation, monitoring and application of technical or subject matter know-how for specialists; and skills proficiency for support staff forms the basic benchmarks to determine the competency of the potential staff for different level of recruitment.

5.1.9 Gender and Social inclusiveness

The recruitment policy embraces the equity principles in both gender and social inclusiveness according to the relevant Ethiopian Government guidelines and principles. COWASH not only encourages but also promotes and practises of these issues seriously within the project organization and in its service areas.

5.1.10 Employment Duration

Duration of employment are defined in employment contract agreements.

5.1.11 Grades and Positions

The following grade structure corresponding to the job-positions will be applied.

1 Senior Professional Specialist

Special assignment requiring significant national experience; team leader or especially demanding assignment in planning, appraisal, implementation, supervision or evaluation in an exceptionally large project. Proven and full readiness for independent work in the field of expertise. Over 10 years full time professional working experience in bi-lateral and multilateral projects. Minimum 20 years of relevant professional experience. Proven excellent performance in previous assignments. Advanced academic degree in a relevant field. Completely sound command of professional English and Amharic.

2 Professional specialists

Leading position in planning, appraisal, implementation, supervision or evaluation in a large project. Proven readiness for independent work in the field of expertise. Minimum 7 years full time professional working experience in either bi-later or multilateral projects. Minimum 15 years of relevant professional experience. Proven excellent

performance in previous assignments. Academic degree, or academic degree in a relevant field. Completely sound command of professional English and Amharic.

3 Specialist

Leading position or special expert in project planning, appraisal, implementation, supervision or evaluation in a medium project. Readiness for independent work in the field of expertise. Minimum 5 years full time professional working experience either in bi-lateral or multi-lateral projects. Minimum 10 years of relevant professional experience. Proven excellent performance in previous assignments. Academic degree or college education in a relevant field. Sound command of professional English and Amharic.

4 Junior Specialist

Expert in project planning, appraisal, implementation, supervision or evaluation. Clear sign for independent work in the field of expertise. Minimum 5 years of relevant professional working experience. Proven excellent performance in previous assignments. Academic degree or college education in a relevant field. Manageable command of professional English and Amharic.

5 Expert

Minimum 3 years of relevant professional experience. Proven excellent performance in previous assignments. College education in a relevant field. Manageable command of professional English and Amharic.

6 Technical or administrative project staff

Minimum 1 year relevant experience. Proven excellent performance in previous assignments. Sufficient vocational education. Working knowledge of English and Amharic.

5.1.12 Job Description and Specification

General job-description and specification of each post is given where core competency, job description (major roles and responsibility) and job specification (educational qualification and experience) of the staff are provided. Each specialist and support staff duty is to support Regions, Zones, Woredas and Kebeles CMP service delivery capacity and User Committees management capacity as well as the climate resilience and disability inclusion in rural WASH.

Apart from above positions, the COWASH may avail opportunity to other professional job seekers as professional associates and/or interns time to time as per the needs of the COWASH. The job description and specification of such persons will be provided at the time of hiring.

5.2 APPOINTMENT AND EMPLOYMENT STATUS

5.2.1 Effective date of employment

The date of employment is indicated in the contract of employment and will be effective starting from the day on which the staff member starts performing her/his duties in COWASH.

5.2.2 Contract of Employment for a Definite Period

A contract of employment for a definite period is made and signed by Niras Finland for Specialists and the Chief Technical Advisor to the support staff. The Employee should also sign. The contract will become effective once both parties have signed it. The contract of employment should include at least the following:

- Name, age and address of the member of the staff and name and address of the employer
- Functional title of the member of the staff
- Date of appointment and duration of the contract
- Remuneration and payment
- Duty station
- Job Description

5.2.3 Probation period

A probation period of 60 days is applied to all staff. During the probation period both the employer and the member of the staff may terminate the contract upon giving written notice to the other party.

5.2.4 Personnel records

The OMA establishes and maintains personnel records of the staff. A separate file for each member of the staff shall be kept in the personnel records. Only the Chief Technical Advisor and the OMA shall have access to the files.

The file should contain at least the following documents:

- Job Description
- Contract of employment
- Confirmation of employment
- Adjustment letters made to the contract of employment
- Copies of performance evaluations
- Warnings and other relevant information issued during the employment

Information regarding short-term consultants shall be kept by the CTA in the simple records in addition to the permanent staff employed by COWASH.

Niras has to be in compliance with EU GDPR (European Union General Data Protection Regulation) and all staff who are in control of personal data should keep such information in a secured place.

5.3 CONDITIONS OF SERVICES

5.3.1 Confidentiality

Staff members shall not disclose to any person other than in-charge of his/her official duties and official channels any information gained in the course of his/her official career or otherwise, unless such information is made public by authorized persons. Nor shall they use any such information for their private advantage. This means, employees shall not disclose information, proceedings, proposals, plans, financial accounts, decisions or similar matters of the Project or project administration to any other person without the permission of CTA.

Violation of the confidentiality policy leads to a disciplinary action including termination of employment.

5.3.2 Overtime

The agreed salary includes a reasonable amount of overtime. The staff is not entitled to claim overtime at all. Anyhow, overtime work time may occur when work intensity is high. Therefore, if the work is to be performed during weekends or public holidays (work of whole day only counts) the compensation can be agreed with the Chief Technical Advisor for another working day. The compensation days shall not be accumulated and have to be used in three months from the days worked. If compensation days are not used during that time the employee will automatically lose the days accumulated.

Each day and its compensation shall be agreed with the CTA **beforehand** and OMA keeps the records of these days of each professional staff.

5.3.3 Leave

All full-time staff members are entitled to annual, sick, maternity/paternity and compassionate leave. The leave year is as per the Ethiopian Fiscal year. The member of the staff should always submit a written leave application that has to be approved by the Chief Technical Advisor before s/he can start the leave. Unforeseen circumstances and sickness are an exception to this rule as specified below. Each leave shall be applied by using the Leave Request Format in **Annex 8**.

5.3.3.1 Annual Leave

All staff members are entitled to annual leave of 21 workdays per a year service. Leave shall be used during the Ethiopian Fiscal Year in which it was earned. All leaves have to be used during the contract period of the employment.

Unused annual leave will not be remunerated to the staff, except in a case of immediate employment termination by the employer.

A separate leave plan will also be prepared and updated by the OMA. All staff members should mark their planned leaves to this plan biannually. The OMA will keep records of the realized annual leaves of the staff.

5.3.3.2 Sick Leave

The sick leave periods and compensations as defined in the Labour Proclamation No 1156/2019, Article 85 shall apply. Staff members shall inform the CTA or the OMA as soon as s/he knows that s/he will not be able to attend the office. If the staff member is sick for three days or more s/he will have to submit a valid medical certificate from a recognized physician upon arriving back to the office. The certificate shall show the kind of illness, a statement of inability to work, and the specified date of rest given by the physician. Unused sick leaves are not compensated.

Female staff members or single parent may also take sick leave in the case her/his child falls seriously ill.

5.3.3.3 Maternity Leave

Pregnant employees are entitled to a paid maternity leave as defined in the Ethiopian Labour Proclamation. Unused maternity leave is not compensated.

5.3.3.4 Paternity Leave

Male employees are entitled to paternity leave on delivery of a child by his spouse as defined in the Labour Proclamation No 1156/2019, Art 81.2. Paternity leave has to be taken after the birth of the child, but not later than 6 months from the child birth. Unused paternity leave is not compensated.

5.3.3.5 Compassionate Leave

The member of the staff is entitled to get compassionate leave as defined in the Labour Proclamation no. 1156/2019 to cover mourning on the death of spouse, descendants, ascendants, brother, sister, uncle, aunt relative by consanguinity or affinity. In case of death or sickness of other relatives or friends compassionate leave is not permitted.

Verbal notification of absence should be given immediately to the CTA or OMA if the staff member is not able to submit a written compassionate leave application. The staff member shall however submit a written compassionate leave application upon return to work.

5.3.3.6 Compensation Leaves

The compensation leave is leave compensating days worked during weekends or public holidays. See chapter [5.3.2](#) for details.

5.3.3.7 Leave without pay

The staff may take leave without pay with prior written approval from the Chief Technical Advisor. The staff wanting to take leave without pay should submit a leave application that clearly states why leave is being applied. A staff member on leave without pay is not entitled to any salary or to any of the other benefits mentioned in

this manual or in the employment agreement. The leave without pay should not exceed one month during Ethiopian Fiscal Year. If longer leave without pay is requested, the request may cause termination of employment.

5.3.4 Public holidays

All staff members are entitled to public holidays. The public holidays are those which are recognized by the Government of Ethiopia.

5.3.5 Remunerations

The salary is the basic salary mentioned in the contract of employment. The total remuneration consists of not only basic salary but also of other fringe benefits given to the employee as per the contract of employment. Total remuneration consists:

- a) Salary
- b) Pension Scheme (Employer's part)
- c) Allowances

Total remuneration payment of less than one month (if the appointment is made in mid of the month i.e. not on the 1st) will be based on the formula below:

$$\text{Payment} = \frac{\text{Total remuneration} \times \text{Actual working days}}{21 \text{ (working days in a month)}}$$

5.3.5.1 Currency and Increments

The salary and fringe benefits are in EUR. In principle the salary and fringe benefits will remain the same during the entire contract period. The salary or fringe benefits increment is not automatic. Performance evaluation will be carried out. Possible increment will be decided based on the performance evaluation.

5.3.5.2 Date of Payment

Salaries are paid monthly in Ethiopian currency on the last working day of the European month against approved time sheet.

The remuneration packages are in Euros and paid in Birr to the Employee's bank account based on the official buying Euro - Birr currency exchange rate published by the commercial bank of Ethiopia on the first day of each month. Exchange rate used in changing the Euro into Birr is taken from the web page <https://combanketh.et/exchange-rate-detail/>.

5.3.5.3 Salary Advance and Deductions

Salary advances are not paid. In case of extraordinary circumstances, the CTA may consider, and request from NIRAS, a salary advance. The CTA handles requests for salary advances based on the recommendations given by the OMA.

Deductions from staff member's salary are made for the following reasons:

- For reimbursement of salary advances

- Pension fund deduction
- Income tax deductions or any other tax deduction as defined by the Government of Ethiopia
- Deduction made for any loss or damage caused by the staff member to the property of COWASH intentionally.

5.3.5.4 Pension Scheme

The Employee shall be covered by the "Private Organization Employees' Pension Scheme" as per the Proclamation 715/2011. As per the regulations of this Proclamation the pension contributions shall be paid as per the article 10 and 57. As per the article 57 of the Proclamation, the Employees contribution is 7% and Employers contribution 11%. The Employee's contribution will be deducted from the salary by the Employer and deposited to the Pension Scheme by the Employer.

5.3.5.5 Bonus

Bonus payments are not paid in COWASH.

5.3.5.6 Severance Pay

The employee is entitled to the severance payment as per the rules and regulations of the Ethiopian labor proclamation. Severance pay is not calculated into the "total remuneration" as described earlier. Basic salary is the base to calculate severance pay.

5.3.5.7 Transportation Costs, Travel Advances, Accommodation and DSA

All COWASH staff transportation expenses related to official trips, DSA and accommodation compensation of normal standard during these trips are reimbursed for official and approved visits and travel only. Compensations are paid as per the *Standard Terms for the Payment of Fees and Reimbursement of Costs applicable to firms, companies, corporations and organizations providing services in the field of development cooperation issued by the Ministry for Foreign Affairs of Finland, Department of Development Policy, 1.6.2012.*

Transportation for field trips is provided by COWASH if possible. If other transportation means are used the costs are reimbursed as per the actual cost. The reimbursement of transport will be made based on the receipts provided by the member of the staff annexed to the travel claim. The transportation costs from home to office and to home from the office are included in the remuneration. Separate transportation to and from the office is not provided by the COWASH Project or Niras Finland.

DSA is paid for any travel performed outside the duty station (outside of Addis Ababa) determined in the MFA Standard Terms and Travel Regulations. A daily allowance is payable for travel in the Partner Country only when it is necessary for the personnel to stay overnight outside the place of their residence.

When an official journey lasts for a longer time than one full travelling day and if the time spent on that official journey exceeds the previous travelling day by more than

two hours, the journey shall entitle to a new partial DSA. If the exceeding time is more than six hours, it shall entitle to a new full DSA.

| Allowance | Criteria | Amount |
|---------------------|--|---|
| Full DSA | Duration of the journey is over 24 hours or night spent | €45 x 50% DSA ETB equivalent as per exchange rate on the first day of the month |
| Partial DSA | One full travelling day of 24 hours plus additional 2 hours | €45 x 50% DSA, plus €45 x 25% DSA ETB equivalent as per exchange rate on the first day of the month |
| Additional full DSA | One full travelling time of 24 hours plus additional 6 hours | €45 x 50% DSA ETB equivalent as per exchange rate on the first day of the month |

The support staff (drivers and OMA) can receive a missing lunch allowance of ¼ of the DSA (€45) if the day trip is longer than 8 hours.

DSA rates are confirmed annually (European calendar) by the Ministry for Foreign Affairs of Finland. In 2021, the confirmed 50% DSA is 22,5 EUR.

Should a staff member attend a full-board training/workshop/seminar (when it includes accommodation, breakfast, lunch and dinner), only ¼ from the Per Diem will be paid.

5.3.5.8 Communications Allowance

All COWASH staff members are to use their own mobile phones. The Project will provide internet modem for the specialists and OMA. The maximum monthly internet and telephone card costs is ETB 2,500 for the specialists and ETB 1,000 for the support staff.

5.3.5.9 Utility Allowance

The specialists are entitled to a utility allowance (water and electricity) paid against receipts to a maximum of €30 per month and support staffs' utility allowance shall be a maximum of 1,500ETB per month against receipts.

5.3.5.10 Transport Allowance

Transport allowance as specified in the employment contract is paid on monthly basis and it covers the movement in Addis Ababa from home to the work place and from the work place to home.

5.3.5.11 Housing Allowance

Housing allowance or special allowance as specified in the employment contract is paid on monthly basis.

5.3.5.12 Cashiers Allowance

In COWASH the OMA will works also as a cashier. The cash at hand should be kept as small as possible. Anyhow sometimes the cash at hand may be >100,000 Birr, which

amount also defines the cashier's allowance amount as per the practical application in private sector in Ethiopia.

5.3.6 Taxation

COWASH and Niras Finland is fully committed to follow the laws of Ethiopia and as such will require all salaries, allowances, funds and bonuses to be subject to statutory taxation as per the rules and regulations of the tax office.

5.3.7 Insurances

All staff members are entitled to GPA, illness, life and BSG insurance coverage. The insurance can also cover the spouse and children under 16 year. The insurance package will be negotiated with the employee and the insurance company. The maximum insurance coverage is defined in the employment contract.

5.4 DISCIPLINE

Basically, disciplinary measures can be taken to protect employees from neglecting or failing to perform his/her duties, or to commit any other breach of discipline. When an employee commits any breach of discipline, the CTA shall take the necessary disciplinary measures according to the degree of the case. This is aimed to return the employee to the right aspects of NIRAS - COWASH working conditions.

The following actions are considered as breach of discipline:

- Staff member uses his/her position or project property for unnecessary benefit
- Staff member fails to follow Niras's Business Integrity, anti-bullying and Harassment. The policies are presented in **Annex 9**
- Staff member uses the project's property for her/his personal purpose or transfers it to a third party without permission
- Staff member works under the influence of any drug or alcohol.

5.4.1 Types of disciplinary actions

The following actions may be taken for breach of discipline:

1. Oral warning
2. Written reprimand
3. Dismissal

These disciplinary actions shall be taken in consecutive order according to the degree of disciplinary problems committed by the employee.

5.4.2 Types of disciplinary problems used for disciplinary action

5.4.2.1 *Minor disciplinary problem*

- Absenteeism
- Misuse of project property

- Taking alcohol and other drugs during working hours
- Delay in performing assigned tasks
- Un-cooperativeness
- Performing personal things during working hours
- Making disturbance during working hours
- Action against the project procedures made purposely

5.4.2.2 Major disciplinary problems

- Repeated simple disciplinary problems more than three times
- Disclosing information, plans, accounts and other things to other people without permission of project officials
- Using the project's property for personal purpose or transferring to others without permission
- Presentation of false certificate or testimonials
- Provoking project employees for illegal matters and motives
- Disseminating the secret of the project and false rumours and information
- Stealing or misusing project's property
- Sexual and physical harassment and advancement

5.5 TERMINATION OF EMPLOYMENT CONTRACT

The contract between Niras and the member of the staff can be terminated as defined in the labor law. In addition to the Labor Proclamation the following reasons for termination also apply:

Termination of the contract of employment

- This contract of employment shall come to an end right upon the completion of the period specified under Article 1 of this agreement without a necessity of giving a notice to that effect by the employer.
- Extension of the project shall by no means entail a tacit extension of the contract of employment.
- The contract of employment shall and only shall be extended upon a written agreement by both parties.

Termination with notice

- In case the post is cancelled by the decision of the Project Steering Committee, the Employer has the right to terminate the employment contract by giving 1 (one) month notice in writing
- In case of evacuation from the country of assignment due to orders given by the Client (GoE or GoF), the Employer has the right to give notice to the Employee; in this case the term of notice is 1 (one) month
- During the first two months of the employment a unilateral term of written notice not less than 14 days is valid for termination of the agreement.

- After 2 months of the employment the employer may terminate the agreement upon giving a month notice.
- The Employee may terminate the contract upon giving a month prior written notice.

Grounds for termination of the contract of employment without notice

Without prejudice to the grounds of termination Article 27 of the Ethiopian Labor Proclamation, the following conditions shall constitute valid grounds to terminate the contract of employment without notice, where the Employee:

- Becomes actively involved in political activities
- Gives interviews to Mass Medias about the project or the employer without prior permission.
- Takes paid or unpaid appointment for 3rd party without permission.
- Reveals confidential employer's/ project information to outsiders.
- Has failed to provide correct information on his/her health conditions or give other misleading information on his/her ability to carry out the duties
- When requested to be expelled by the Client or Recipient Authority or MFA (Ministry for Foreign Affairs of Finland)
- Fails to refund expenses which he is obliged to as per this agreement and other relevant instruments.

5.5.1 Resignation

In case a member of the staff should decide to resign s/he shall give one month's prior written notice upon resignation to the COWASH. The written letter of resignation should be given to the Chief Technical Advisor and should state the reason for resignation. The notice period will start once the letter is handed to the Chief Technical Advisor.

5.5.2 Death

In the event of death, the date of death will be considered as the last day of the employment. The nominated beneficiary will be entitled to all benefits accrued to the member of the staff.

6 PERFORMANCE EVALUATION

Performance evaluation is carried out annually by the CTA.

Performance evaluation shall always evaluate the performance of the employee against the tasks and duties assigned for him/her. These tasks and duties are measured in terms of the Key Performance Indicators (KPI) in line with the project objective and outputs. Job description provides the basic terms of reference of the

tasks to be carried out by the staff but annual targets with deliverables in line with the project outputs become the performance result measurement framework of each individual staff. A separate performance evaluation forms will be developed.

The performance evaluation should also be seen as a possibility for the member of the staff to evaluate her/his own weaknesses and strengths and to give suggestions to the CTA on how to support her/him in improving her/his future performance.

7 HOME OFFICE SUPPORT

The Home Office (Finland) is represented by The Home Office Coordinator to take care of all the Project matters to Niras Finland Oy and The Ministry for the Foreign Affairs, Finland. The Home Office Finance Controller assists the Home Office Coordinator. CTA is responsible to coordinate with the Home Office Coordinator for all the policy matters of the Project. The Finance Controller is responsible to coordinate the financial information as well as money transfer from Helsinki to Addis Ababa.

8 COMMUNICATION AND INFORMATION EXCHANGE

The Project is in all official issues represented by the Chief Technical Advisor. The CTA acts as a representative of Niras Finland and the COWASH Project towards the Finnish Embassy. The CTA is also responsible for all official communication towards the Niras HO in Finland. The CTA can, however, authorize an expert to discuss project related issues with the authorities in the country. Therefore, experts' direct communication with the Embassy concerning project matters should always be discussed beforehand with the CTA.

For the field staff it is important to understand the different roles between the Employer (i.e. Niras) and the Embassy. E.g. problems relating to contractual or work related issues are to be handled between the Employer and the TA staff and not between the TA staff and the MFA / Embassy. Experts never communicate contractual issues or their personal opinions on project implementation and/or management directly with the Embassy or the Ministry.

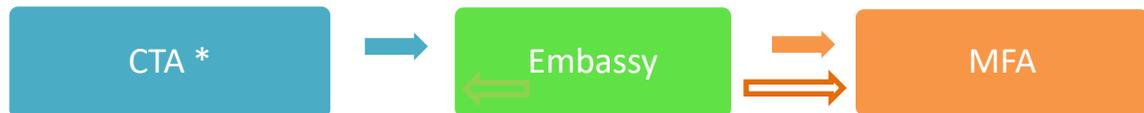
In contractual issues the Experts are encouraged to communicate directly with the HO in Finland.

In matters relating directly to project implementation the Experts should communicate with their respective with the CTA.

Issues related directly to project implementation



Issues related directly to project implementation, project reports etc.



* The CTA should always send such communication as cc: to HO in Finland

Contractual issues



9 FINANCIAL MANAGEMENT, REPORTING AND PROCUREMENT

9.1 ACCOUNTING SYSTEM

The home office will provide the Project with an accounting manual, accounting application and other relevant material for the management of the accounts.

The features of the Accounting Applications followed the generally accepted accounting principles (GAAP). The technical structure is divided into two parts:

Access Data File - for storing the data information in tables including different level account and component code lists, lists of recorded receipt data, exchange rates, mode (assets and liabilities, local expenses), month etc.

Access Application File – containing the entry forms, expense and budget monitoring reports, menus to move from one function to another. The application is a tool for processing the recorded financial data and produce diverse reports for the accounting, invoicing and management information purposes.

The Project is using a SharePoint filing system, in which the accounting files and many other related files are located “in the sky”. Only the authorized users are allowed to up-date the data in those files. The users’ computers are automatically updating their

accounting files while they are connected to the internet. The arrangement means also that no files need to be sent from the project to HO, neither by e-mail nor by mail. The OMA is entering all data into the Access, i.e. opening balances of the budget, local expenses in Ethiopia, Finland expenses and fees.

The data file in Dropbox is always automatically updated when data is being entered into the data file. For security reasons no other Project staff should be able to use the computers where the financial application is. The limited usage will safeguard also against unnecessary computer failures, thus guaranteeing the smooth functioning of the financial application.

9.2 EXPENDITURES AND VOUCHER REQUIREMENTS

The expense payment policy includes requirements for authorization of payments and the quality of the expenditure vouchers. Below are outlined the main requirements for the payment vouchers.

The original voucher need to be sent to the HO in Finland for checking and invoicing as well as easy reference to the MFA. The vouchers are part and parcel of Niras Finland accounting documents and are filed in the HO. In case there is a need to keep the originals receipts with the Project for example for a VAT refund, the copies of the receipts sent to Finland should have original signature of the CTA. With this procedure, the HO can ensure that they have separately approved the copies. As they both are responsible for the control over the copy receipts, the possibility for double invoicing is reduced.

9.2.1 Quality Requirements of the Expense Vouchers/Receipts

All receipts must fulfil the following requirements:

- Name and address (person or organization) of the payment receiver must be clearly written out;
- The receipt must have a date;
- Receipts for e.g. equipment, stationery are only accepted when bought from existing, registered shops;
- Receipts from official organizations ought to have the organizations own format;
- Fuel or other receipts referring to vehicles must include the vehicle registration number and the purpose of the travel;
- Alternations in figures are not allowed. If a correction is unavoidable, the recipient of the money has to countersign next to the correction;
- The receipt must contain the text "voucher/receipt/cash sale". An invoice is not a receipt;

- Receipts that have been paid by check have to carry the check number.
- Receipts in connection with entertainment must list participants and the reason for the entertainment.
- Receipts relating to training events must indicate the purpose of training (reference to work plan), list of participants.

Project Taxi Receipt **(Annex 4)** may be used in case the taxi driver can't provide a receipt. The receipt must be properly filled and signed by the taxi driver. The registration plate number, driver's name, name of the user as well as the route and purpose of using the taxi is to be filled in the receipt.

Project cash payment vouchers can be accepted for payments for e.g. casual labour, food and material costs, only if the amount is minor.

The Project *cash payment voucher* **(Annex 10)** must include the following:

- Date and place
- Description of the payment
- Amount, unit price
- Name and address in block letters of the person receiving the money
- Signature of the receiver of the money
- Description of the nature and purpose of the expense

All receipts should have the description/purpose written out in English before sending them to the HO in Finland.

9.3 PROJECT ADVANCE

The Project advances are related to:

- Funds required for pre-approved purchases
- Funds required for pre-approved projects, activities: training course, contract payments etc.
- Funds required for other pre-approved Project purposes

The following guiding principles shall apply for both **travel and project advances**:

- a) Only limited staff member will be designated for an own advance account code number in order to guarantee the proper followed up of the advance requests, settlements and remaining balances.
- b) The advances can be disbursed in cash or by a check.
- c) Although being called a project advance, the staff member requesting the advance shall be solely responsible for the settlement of the advance.

- d) There shall not be any internal transfer of responsibility to a third party for the settlement of the advance.
- e) The advance has to be cleared within one week after return from duty travel, the termination of the training, course, seminar, workshop, etc. New advances will not be admitted before the clearance of the previous one.
- f) One person can only have one project advance at a time.
- g) Staff members, who fail to clear their advances, might be refused advances from the Project in the future.
- h) Legal action can be taken after severe delay or severe misuse of the advance.

All advances given should be entered into the Accounting Application together with other financial transactions. The monthly balance report will show the amount of outstanding advances and the names of persons holding advance balance. Thus, the Application assists in the monitoring of the above-mentioned rules and the financial follow-up of the advances.

An Advance Request Form (Annex 18) is introduced for day-to-day advance transactions.

9.4 DISBURSEMENT REQUEST

The Project will prepare a disbursement request and send it to Niras Finland, which indicates in detail the requested funds needed for project implementation. The disbursement request will be prepared on a monthly basis or on demand basis if more funds are needed. It is based on the monthly budget. The disbursement plan shall be sent to the Niras HO in Finland at least two weeks before funds are needed for inspection and fund transfer (Annex 12).

9.5 BANK ACCOUNT MANAGEMENT

The Project has local currency bank account in the name of Niras Finland in Addis Ababa. Niras Finland transfers on monthly basis funds to the bank account. The signatory of the bank account is the CTA alone.

Niras Finland is advancing to the Project its own funds, which the company can invoice from the MFA only after having received the monthly expenditure from the Project. This arrangement requires that the CTA, being personally responsible for the funds, approves the monthly accounts.

The funds from the bank accounts can be transferred to local petty cash. The local bank account often allows the use a check book, thus enabling check payments as well as direct bank payments to the recipient's bank account. This arrangement will reduce the cash handling to a minimum and improve the security.

9.6 PETTY CASH FUNDS

In COWASH, the OMA will work also as a cashier. The cash at hand should be kept as small as possible and shall be recorded in the Petty Cash Book (Annex 13). The cash is kept in the safe. Cash movements are to be recorded into the Accounting Application, Physical cash count should be conducted monthly in the presence of the CTA.

9.7 RECONCILIATION OF BANK ACCOUNT

A reconciliation form (Annex 14) which the Accountant fills at the end of the month, is used to reconcile the bank account balances. The form will be sent to the HO in Finland with the monthly accounts. The opening balance for next month's bank account should correspond to the closing balances of the previous month. The bank account balances should agree with the closing balances of the Accounting Application. Any discrepancies need to be checked and corrected.

The floating or non-credited checks not yet cashed are to be listed in the bank account reconciliation part of the form in order to establish the actual bank balance. The revised closing bank balance should match with the balance of the Accounting Application.

The bank account statements are part of the reconciliation.

9.8 FINANCIAL REPORTING SCHEDULES

Schedule for management of operational funds, periodic deadlines for accounting data and submitting the original receipts to HO in Finland is presented in the following table:

Table 5: Financial reporting schedules

| ACTION | DEADLINE |
|---|---|
| Disbursement plan | Monthly/As needed |
| <ul style="list-style-type: none"> • Monthly Financial Statements • Report on monthly expenses including: <ul style="list-style-type: none"> • Approved timesheets • Accounting data • Bank and cash reconciliation sheet (together with bank statements) • Receipts | Monthly by the 10th day of the following month. (Timesheets should however be e-mailed/saved in the shared folder beforehand, by the 2nd day of the following month) |
| Adding expenses incurred in Finland into the database | Monthly after receiving information from the home office |
| Quarterly reports | October, January, April |
| Cash flow estimates | If requested by MFA. Usually in October. |
| Annual financial report | July |
| Annual work plan and budget | June |

9.9 PROCUREMENT

Procurement of goods and services follow the Finnish procurement rules and regulations. Policies for procurement of service, supplies and works for MFA is Annexed as [Annex 15](#).

As a general rule for any procurement of supplies thresholds will be:

- < 2,000 Euro - Direct procurement
- >2,000 Euro<30,000 Euro -Collect 3 proforma
- >30,000 Euro - Open tender

9.10 ASSET MANAGEMENT

A Fixed Assets Register of the Project investments is established by the Project Office and is updated by the OMA. The assets transferred from the previous phase also be part of the registry. The Register in Excel file shall be uploaded into SharePoint shared folder. The Register follows the Niras Finland general format for Fixed Assets Register ([Annex 16](#)).

At the phasing out of the Project the Inventories should be handed over to the GoE and a Certificate of the handing over shall be signed by the two parties.

The physical inventory of the project assets has to be performed once a year and the physical condition of the equipment shall be recorded on the Fixed Assets Register. If items are broken, stolen or otherwise lost, they should be recorded in the Register and CTA/HO must be notified accordingly.

For newly procured fixed assets, asset handover format ([Annex 17](#)) must be filled and signed by the receiving personnel.

10 INTERNAL AND EXTERNAL AUDIT

The internal control established in the project assists to control the project's financial performance. They also provide supporting material in evaluating the correctness and accuracy of the management of the funds.

As a part of Niras Finland statutory accounts, at the end of each calendar year Niras Finland submits to the MFA an audited statement of the project's accounts. The statement of accounts shall include a statement by the authorized auditors of Niras Finland assuring that the statement of accounts is in a clearly verifiable way. The auditors shall also state whether the accounted costs have accrued to Niras Finland from the carrying-out of the services in accordance with the Consultancy Contract.

MFA can also arrange a performance audit by external auditors from time to time. The performance audit might take place in all/selected regions of the project.