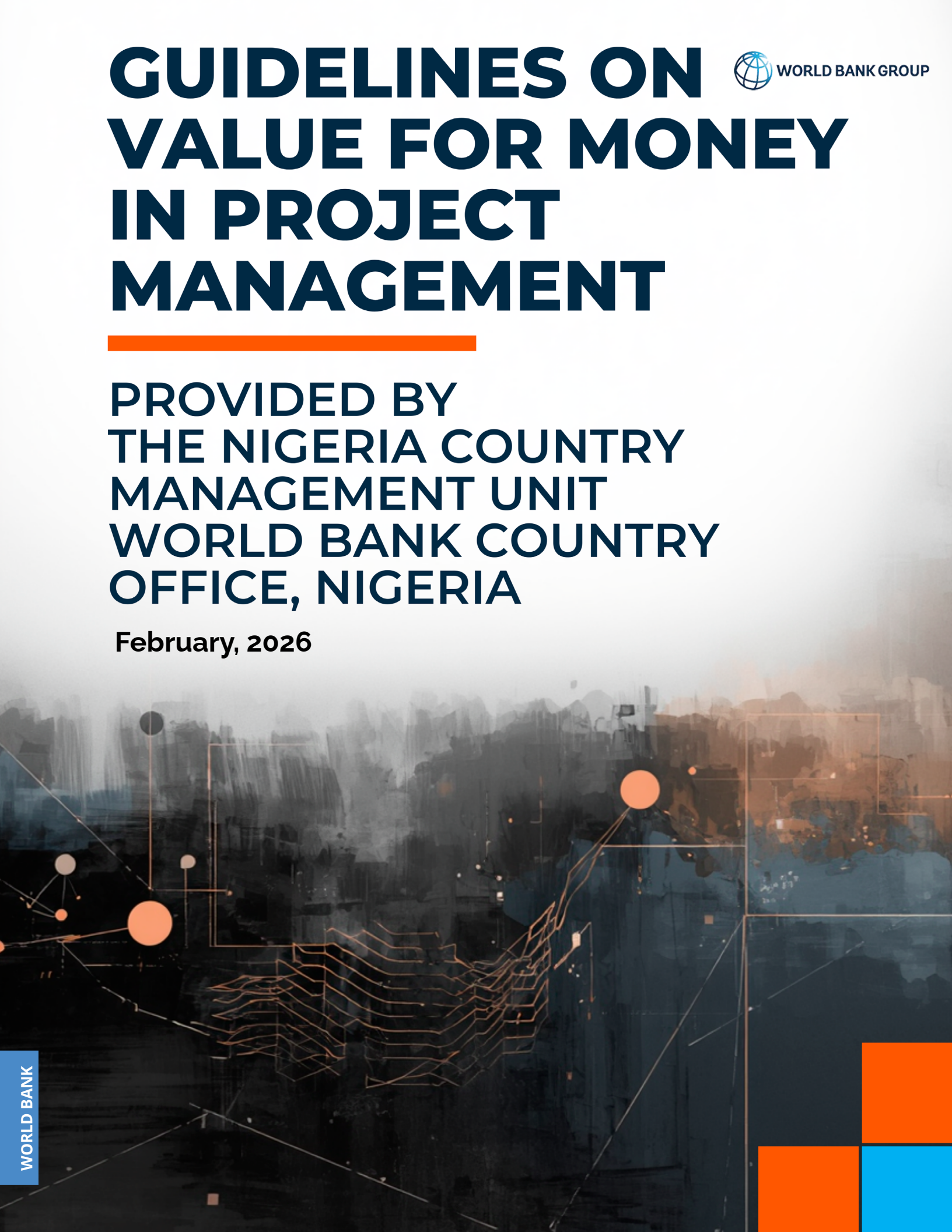
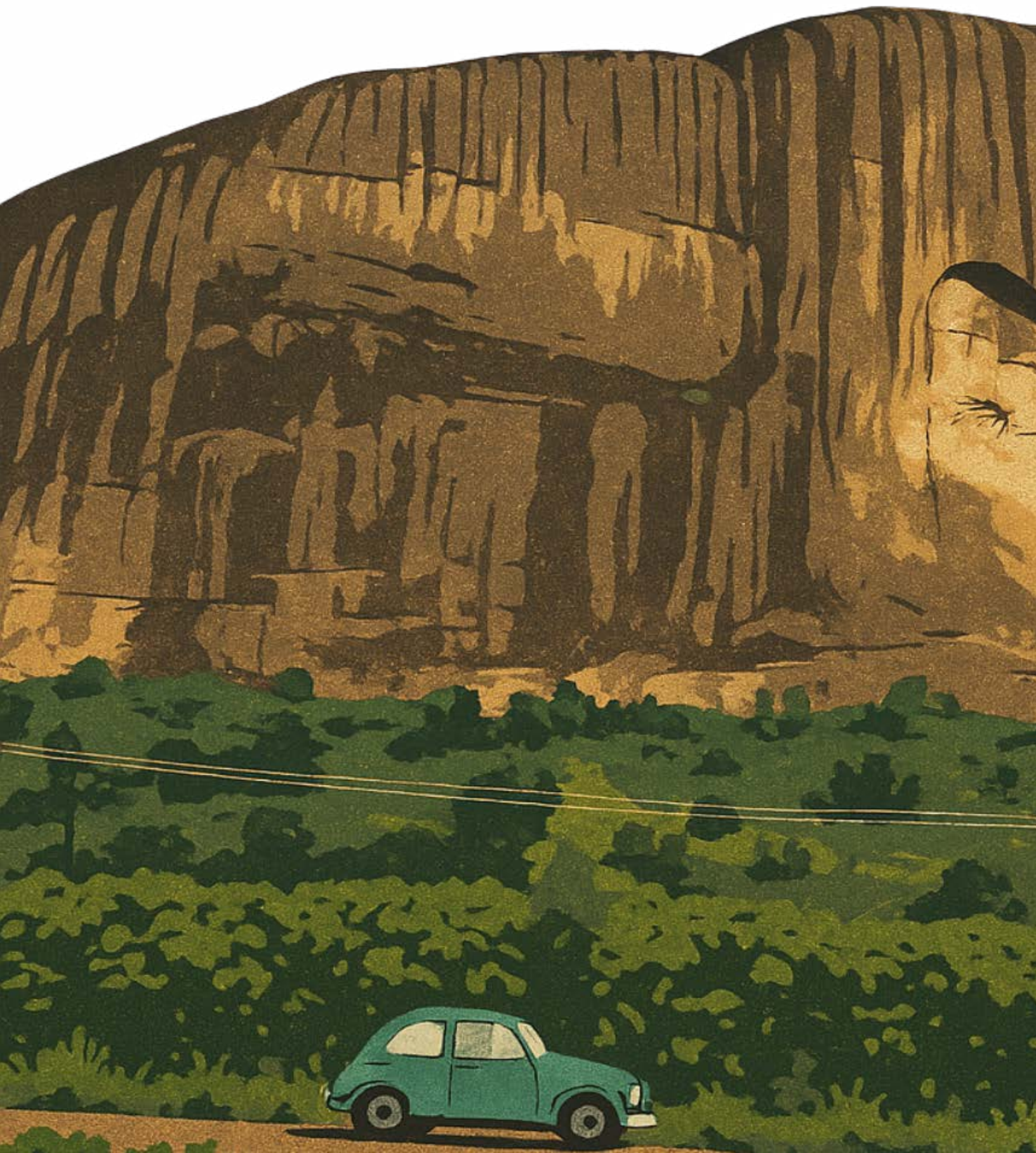


GUIDELINES ON VALUE FOR MONEY IN PROJECT MANAGEMENT



**PROVIDED BY
THE NIGERIA COUNTRY
MANAGEMENT UNIT
WORLD BANK COUNTRY
OFFICE, NIGERIA**

February, 2026





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Nigeria Country Office, Abuja

This report was prepared by World Bank staff with external contributions, in partnership with and in consultation with the International Economic Relations Department (IERD), Federal Ministry of Finance, Government of the Federal Republic of Nigeria. The findings, interpretations, and conclusions expressed do not necessarily reflect the views of the World Bank, its Board of Executive Directors, or the Government of the Federal Republic of Nigeria.

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Abbreviations

Abbreviation	Meaning
PIU	Project Implementation Unit
PCU	Project Coordination Unit
PMU	Project Management Unit
POM	Project Operational Manual
ToR	Terms of Reference
M&E	Monitoring & Evaluation
IFR	Interim Financial Reports
FPFMD	Federal Projects Financial Management Department
SPFMU	State Public Financial Management Unit
PforR	Program-for-Results
IVA	Independent Verification Agent
MDAs	Ministries, Departments and Agencies
WB	World Bank
ISR	Implementation Status and Results
PDO	Project Development Objective
ESCP	Environmental and Social Commitment Plan
ESIA	Environmental and Social Impact Assessment
ESMP	Environmental and Social Management Plan
ESMF	Environmental and Social Management Framework
RPF	Resettlement Policy Framework
RAP	Resettlement Action Plan
ARAP	Abbreviated Resettlement Action Plan
SRA	Security Risk Assessment
SMP	Security Management Plan
IC	Individual Consultant
PBI	Performance-Based Incentives
CONPSS	Consolidated Public Service Salary Structure
SOE	Statement of Expenditure
DA	Designated Account
FM	Financial Management

Abbreviation	Meaning
LPO	Local Purchase Order
SRV	Stores Receipt Voucher
PCF	Payment Claim Form
ERF	Expenses Report Form
DTA	Daily Tour Allowance
FAR	Fixed Assets Register
FMEnv	Federal Ministry of Environment
OAGF	Office of the Accountant General of the Federation
TTL	Task Team Leader
WB TTL	World Bank Task Team Leader
GBV	Gender-Based Violence
TA	Technical Assistance
PAD	Project Appraisal Document
AWPB	Annual Work Plan and Budget
HR	Human Resources

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1.0 GUIDELINES ON

PIU/PCU/PMU STAFFING

1.1 Overview

The PIU/PCU/PMU is the entity saddled with the responsibility of project management, coordination and administration on a day-to-day basis. Its composition and staffing are critical to successful project implementation. The PIU/PCU/PMU is expected to be constituted promptly by the lead implementing entity as contained in the Financing Agreement, during project preparation and appraisal. This is central to effective Project design, preparation, implementation, monitoring and reporting. It also facilitates the buy-in of personnel and enables them to garner hands-on experience during project preparation.

The recruitment of qualified, competent and experienced staff is central to impactful project implementation. The Project Coordinator is required to be a career civil servant of seniority not lower than Assistant Director. Other Officers of the PIU/PCU/PMU are required to be competitively deputed to the project from relevant MDAs in accordance with the provisions of the Terms of Reference agreed by the client and the World Bank. All would-be PIU personnel are required to be cleared by the World Bank in line with the agreed Terms of Reference and the Project Operational Manual.

However, where the Project and its management require highly specialized skills, it may be necessary to engage consultants with requisite qualifications, competence and experience to support the Project in ensuring timely operations and prompt delivery of Project results. To foster sustainability, hiring consultants is expected to be a strategy for skills transfer to career civil servants who must have been understudying the consultant.

To ensure effective operations, projects may engage an appropriate mix of support staff in accordance with the provisions in the agreed Project Operations Manual and/or other governing documents as applicable.

For staffing requirements, Individual Consultants are required to be competitively recruited based on World Bank procurement guidelines on selection of consultants using the Terms of Reference agreed by the client and the World Bank. Civil Servants are expected to be competitively deputed to the PIU/PCU/PMU from relevant MDAs in accordance with the provisions of the Terms of Reference agreed by the client and the World Bank. All would-be PIU personnel are required to be granted a 'No-Objection' by the World Bank in line with the agreed Terms of Reference and the Project Operational Manual.

Below is a list of critical roles a PIU/PCU/PMU is expected to fill for effective implementation. Other positions may be required depending on the nature, design, and technicality of projects/programs, and it is expected to be guided by the Project Operations Manual

1.2 PROJECT/PROGRAM ADMINISTRATION AND MANAGEMENT STRUCTURE



1.2.1 Project Coordinator

This role provides overall leadership for project management and coordination. The incumbent is fully accountable for project performance, oversees overall implementation, and ensures adherence to the Project Operations Manual (POM). The position requires strong leadership capacity and is expected to be filled by a candidate who meets the agreed qualification, competence and experience as detailed in the Terms of Reference and the POM for the Project. Explicit description of specific roles and responsibilities would be guided by the ToR and the POM.

Roles and Responsibilities

The Project Coordinator:

- ✎ Is accountable for delivering the project within agreed timeline and in accordance with established quality standards
- ✎ Coordinates and manages the project in collaboration with the World Bank and other stakeholders
- ✎ Manages all project activities on a day-to-day basis
- ✎ Oversees the performance of service providers and consultants to ensure full compliance with project terms, conditions, and expected standards.
- ✎ Proactively facilitates effective information exchange among service providers and consultants.
- ✎ Provides oversight support to the M&E Specialist/Officer in monitoring project activities in line with the results framework and implementation plan
- ✎ Ensures the timely preparation and submission of regular reports to the World Bank and other relevant stakeholders
- ✎ Exercises supervisory oversight over all procurement activities
- ✎ Provides oversight of the project's financial management unit to ensure that all financial reports including Interim Financial Reports, audited financial statements, and other related submissions are prepared and transmitted to the World Bank and other stakeholders in a timely manner.
- ✎ Engage and coordinate with the FP-FMD/SPFMU, as necessary, to ensure alignment and effective execution of project activities.
- ✎ Ensure timely review and resolution of issues and findings arising from internal and external audit reports

Qualifications, Competencies, and Experience

1. Educational Qualifications

- ✎ A minimum of a Master's degree in Public Administration, Public Health, Economics, Business Administration, Engineering, Social Sciences, Development Studies, or a related field, is required
- ✎ Additional professional certifications in project management will be an added advantage.

2. General Experience Requirements

- ✎ The Project Coordinator is required to be a career civil servant of seniority not lower than Assistant Director
- ✎ He/She must possess at least 8 years of progressive civil service experience in public sector/development programme implementation
- ✎ Demonstrated experience in managing multi-disciplinary teams
- ✎ Proven track record of leading or contributing to World Bank or other international donor-financed projects in Nigeria or similar country contexts.

3. Specific Technical Experience

- ✎ Proven understanding of World Bank operational policies and procedures, including procurement, financial management, environmental and social standards, Monitoring and Evaluation, and results-based management will be an added advantage.
- ✎ Experience in stakeholder coordination across federal, state, and local government institutions, as well as civil society organizations, private sector actors, and development partners will be an advantage.

- ✎ Demonstrated competence in preparing workplans, progress reports, budgets, and implementation monitoring tools.

- ✎ Practical experience with project performance monitoring, including results frameworks, logical frameworks, and reporting to donors.

4. Core Competencies and Skills

- ✎ Excellent leadership and team management capabilities, with the ability to provide strategic direction and motivate multidisciplinary teams.
- ✎ Strong analytical and problem-solving skills, with the ability to identify implementation bottlenecks and propose evidence-based solutions.
- ✎ High-level communication and interpersonal skills, including the ability to engage effectively with senior government officials, development partners, and other stakeholders.
- ✎ Proven capacity to manage multiple tasks, work under pressure, and meet tight deadlines.
- ✎ Strong commitment to transparency, accountability, and fiduciary integrity.
- ✎ Proficiency in Microsoft Office tools and digital collaboration platforms.

5. Behavioral Competencies

- ✎ Demonstrated integrity, professionalism, and ethical conduct in line with public service and international development standards.
- ✎ Strong organizational skills, attention to detail, and ability to work independently with minimal supervision.
- ✎ Ability to think strategically and operationalize strategies into actionable implementation plans.

✎ Commitment to capacity strengthening, knowledge sharing, and continuous improvement.

6. Language Requirements

✎ Excellent command of written and spoken English.

✎ Ability to prepare high-quality reports, technical documents, and presentations in a clear, concise, and professional manner.



1.2.2 Deputy Project Coordinator/ Manager

For large/complex projects, whether or not states are involved in project implementation, it may be necessary to hire a Deputy Project Coordinator/Project Manager. This arrangement enables the Project Coordinator to focus on strategic priorities while delegating routine operational management to the Deputy, notwithstanding the Coordinator's overall responsibility for the project's performance. Where deemed necessary and consistent with project provisions, a consultant may be engaged to enhance efficient and timely implementation of project activities and deliverables. The Deputy Project Coordinator appointment must be cleared by the World Bank prior to assumption of duty.

Roles and Responsibilities

- A Deputy Project Coordinator/Manager may be appointed to assist the Project Coordinator in the management of the project
- The Deputy Project Coordinator/Manager shall be responsible to give the Project Coordinator project's progress updates regularly on daily basis; and is required to be a grade level below that of the Project Coordinator
- Ensure the PIU/PCU/PMU and/or implementing agencies understand the Project Implementation Manual (PIM)/ or Program Operational Manual (POM) for the effective implementation of the program
- Lead the process for any revisions of the PIM/POM during implementation
- Lead the development of the annual work plan and budget for the project. These work plans will be submitted to the Project Coordinator for approval
- Review the Project M&E plan and Communications plan for the project developed by the M&E Officer/Consultant and Communications Officer/Consultant, respectively, before submission to the Project Coordinator for approval
- Oversee the implementation of PIU/PCU/PMU's activities on a day-to-day basis to ensure they are carried out in accordance with the annual work plan, budget and the POM/PIM
- For PforRs Programs: Monitor and ensure timely implementation of the annual performance assessments of participating states to be carried out by the IVA and external audit firm
- Manage consultants hired to support the PIU/PCU/PMU on a day-to-day basis, including financial management, procurement, Monitoring and Evaluation, capacity building, communications, program assistant(s) and other consultancy services (if any)

➤ Manage consultancy firms hired by the PIU/PCU/PMU to support the implementation of the project/program activities

➤ Support the establishment of Central/State-level Steering Committees

➤ Act as the Secretary to the Steering Committees and convene meetings in accordance with the PIM/POM. As the Secretary, s/he will:

- Be responsible for setting the agenda and preparing materials for the meetings, periodic reports to the Steering Committee on the Project/Program's operational and financial progress;
- Be responsible for circulating the minutes and coordinating follow-up actions

➤ Working with the Communications Officer/Consultant, ensure effective communication to key stakeholders on the Project/Program's progress and achievement

- Working with the Project Accountant/Consultant, maintain strong systems of internal financial and operational controls and conduct effective financial and operational management and oversight to ensure compliance

➤ Act as the day-to-day focal point with the World Bank for all Project/Program implementation and supervision processes, including managing any approvals required from the World Bank

➤ Provide on-the-job mentoring and coaching support to Ministry's staff seconded to the PIU/PCU/PMU in relation to the project's activities

➤ Perform other duties as required and requested by the Project/Program Coordinator.

Qualifications, Experience and Competencies:

➤ Shall be a person of great ability and sufficient capacity to assist the Project Coordinator in the day-to-day implementation of project activities

➤ Must possess a minimum of bachelor's degree in management, public administration, public policy, public finance or any other relevant fields

➤ Minimum of 6 years' demonstrable experience in World Bank-financed projects/programs

➤ Highly computer literate with demonstrable experience in Microsoft Word, Excel, PowerPoint

➤ Fluency in spoken English required with excellent writing skills including report writing

➤ Proven ability to work under pressure and meet strict deadlines

➤ Proven ability to work effectively as part of a team

➤ Demonstrated delivery focus that balances a responsive and proactive approach

➤ Excellent leadership and people management skills.



1.2.3 Project/Program Assistant

The principal task of the Project/Program Assistant Officer/Consultant is to provide administrative services to support the Project Coordinator and other members of the Program Coordination Unit (PCU) so that the PCU can successfully perform the appropriate duties and function effectively; s/he is appointed if provided for by project/program documents or is required because of implementation exigencies

Roles and Responsibilities

➤ Provide administrative support to the Project/Program Coordinator to oversee the implementation of PCU activities on a day-to-day basis and ensure they are carried out in accordance with the PCU's annual work plan and budget and the PIM/POM;

➤ Provide administrative support to the Project/Program Coordinator to manage consultancy firms hired by the PCU to support the implementation of the PCU's activities;

➤ Provide administrative support to the Deputy Project/Program Director as the Secretary to the Steering Committee, specifically to:

- Convene meetings in accordance to the PIM/POM;
- Prepare relevant materials for the meetings;
- Draft and circulate the minutes;
- Coordinate and monitor follow-up actions.

➤ Provide administrative support to the Officers/Consultants in the PCU to help them carry out their tasks effectively;

➤ Provide administrative support to the Deputy Project/Program Coordinator to act as the day-to-day focal point for the World Bank's implementation and supervision activities;

➤ Perform other duties as required and requested by the Project/Program Coordinator as related to project/program activities

Qualifications, and Experience and Competencies:

➤ Minimum Bachelor degree in management, public administration, public finance or other relevant fields;

➤ Minimum of 3 years of relevant experience in project management and administration;

➤ Experience of working in development programs with the Nigerian public sector an advantage;

➤ Experience of working with international organizations, bilateral donors and international financial institutions an advantage;

- ✎ Highly computer literate with demonstrable proficiency in Microsoft Word and Excel;
- ✎ Fluency in spoken English required with excellent written English skills, including sound report-writing skills;
- ✎ Proven ability to work under pressure and meet strict deadlines;
- ✎ Proven ability to work effectively as part of a team.



1.2.4 Monitoring & Evaluation Officer/Consultant

M&E is very crucial to success of project implementation. It serves as the barometer of successes, failures, or delays/stagnation in project implementation. The unit reports regularly on the established Results Framework to know whether the project is on course to achieve the PDO. A career civil servant of not less than level 14 or equivalent is expected to be seconded to the project. For a complex project, it is required that an M & E Consultant be engaged to support project implementation. S/he is expected to build capacity of the Ministry's staff in Monitoring and Evaluation. Prior to assumption of office, his appointment must be cleared by the World Bank.

Roles and Responsibilities

- ✎ Develop a M&E framework and implementation plan to monitor and evaluate the aggregate performance of project activities
- ✎ Conduct activities according to the M&E implementation plan
- ✎ Draw lessons from the monitoring of the performance of project activities to:
(1) inform capacity building activities to be delivered on project activities (2) enhance Project/Program supervision by the PIU/PCU/PMU and World Bank and (3) inform mid-project reviews of the design and implementation arrangements
- ✎ Provide relevant annual Project/Program performance data to the Communications Specialist in the PIU/PCU/PMU to be disseminated on the Program website and other relevant mediums
- ✎ Provide Program performance data to the World Bank to enable the annual monitoring of progress against the Program results framework agreed with the World Bank;

- ✎ Provide on-the-job mentoring and coaching support to staff seconded to the PIU/PCU/PMU in relevant project activities
- ✎ Produce the final M&E report for the Program;
- ✎ Perform other duties as required and requested by the Project Coordinator within the Project's framework.

For PforR Program:

- ✎ Produce semi-annual M&E reports on the aggregate performance of states in the PforR component to the central-level Steering Committee
- ✎ Conduct activities according to the M&E implementation plan, including analyses of states' performance data from the IVA and conducting visits to participating states to collect further data
- ✎ Inform capacity building activities delivered to states and other implementing entities

- ✘ Enhance Program supervision by the PCU and World Bank
- ✘ Inform mid-program reviews of the PforR component design and implementation arrangements
- ✘ Draw lessons from the monitoring of the aggregate performance of states
- ✘ Produce semi-annual M&E reports on the aggregate performance of states in the PforR component to the central-level Steering Committee
- ✘ Provide relevant annual Program performance data to the Communications Specialist in the PIU/PCU/PMU to be disseminated on the Program's website and other relevant mediums
- ✘ Provide Program performance data to the World Bank to enable the annual monitoring of progress against the Program results framework agreed with the World Bank
- ✘ Produce the final M&E report for the Program
- ✘ Provide on-the-job mentoring and coaching support to staff seconded to the PIU/PCU/PMU in relevant program activities
- ✘ Perform other duties as required and requested by the Project Coordinator within the Program's framework
- ✘ Minimum of 6 years of relevant experience in institutional development and capacity building, including working knowledge of approaches used to identify specific capacity development needs for different stakeholders, for the Nigerian public sector
- ✘ Experience in all aspects of facilitation and training activities
- ✘ Experience in training civil servants and conducting capacity building of governmental organizations
- ✘ Experience in working with international organizations, bilateral donors and international financial institutions is an advantage
- ✘ Highly computer literate with demonstrable proficiency in Microsoft Word and Excel
- ✘ Fluency in spoken English required with excellent written English skills, including sound report-writing skills
- ✘ Proven ability to work under pressure and meet strict deadlines
- ✘ Proven ability to work effectively as part of a team.

Qualifications, and Experience and Competencies:

- ✘ Minimum of Bachelor's degree or equivalent in management, public administration, human resource development or institutional development and other relevant fields; Master degree will be an added advantage

Where stipulated in the project documents, an Assistant M&E Officer may be assigned from the civil service or recruited externally as a consultant, depending on the technical requirements and complexity of the project or program



1.2.5 Project Procurement Officer/Specialist

This is a highly sensitive position that demands the highest standards of integrity, transparency, and ethical conduct. The incumbent must demonstrate absolute impartiality in all procurement activities and refrain from any actions that could result in personal gain or create a conflict of interest. All forms of compromise or favoritism are strictly prohibited. Given that procurement underpins the delivery of project activities, weaknesses in procurement management pose significant risks and may jeopardize the overall success of the project.

Procurement under IPF projects and technical assistance components is implemented using The World Bank Procurement Regulations for IPF Borrowers: Procurement in Investment Project Financing - Goods, Works, Non-Consulting and Consulting Services - Sixth Edition, February 2025. and the Guidelines on preventing and combating Fraud and Corruptions in projects Financed by International Bank Reconstruction and Development (IBRD) Loans and IDA Credits and Grants (revised July 01, 2016) in addition to the provisions stipulated in the Financing Agreement.

Competent procurement personnel are essential to PIUs/PCUs/PMUs in ensuring full compliance with World Bank procurement policies and regulations during project implementation. Accordingly, the appointment of any procurement officer must receive prior clearance from the World Bank before assumption of duty

Roles and Responsibilities -

➤ Preparation of work plans and procurement schedules for goods, works, consulting and non-consulting services under appropriate selection methods and market approaches as stipulated in the Project Procurement Strategy for Development (PPSD) and/or Procurement Guidelines

➤ Provide technical services for the procurement of goods, works, consulting and non-consulting services:

- Solicit bidders/vendors through drafting and advertising of IFB
- Prepare bidding documents

- Manage sales and follow-up of bidding documents
- Receipt/opening of offers
- In conjunction with the relevant committee, carry out detailed evaluation and confirm responsiveness and arithmetical accuracy of bidders offers
- Compile evaluation report and present same to relevant authorities and the World Bank for “No Objection” approval
- Prepare contract documents for execution between the supplier and the user.

➤ Provide technical services for the procurement of services:

- Solicit consultants through drafting, seeking “No Objection” of the World Bank and advertising of the Request for Expression of Interest (EOI)
- Organize pre-proposal conference where necessary
- Preparation of Request for Proposals for “No Objection” of World Bank
- Assist in the evaluation of EOIs and develop shortlist
- Compilation of report and request World Bank “No objection” on the shortlist

➤ Evaluation of proposals

- Compile report and obtain “No Objection” clearance from the World Bank
- Assist in building up the consultants’ database.

➤ Provide technical services to support institutional strengthening and implementation supervision:

- Provide hands-on training to the seconded staff and in the PIU/PCU/PMU on implementation matters covering procurement, disbursements, report writing, etc.
- Conduct post-implementation procurement review
- Participate at meetings aimed at improving project implementation
- Carry out the review of procurement documents (including procurement plans, request for proposals, bid documents, evaluation reports and contracts) and prepare procurement requests to be sent in STEP tracking system to Task Team Leaders

- Participate in project M&E activities

Qualifications, and Experience and Competencies:

➤ Minimum of the Advanced Certificate course of the academic tracks offered by the Center of Excellence in the six federal Universities or the certification program operated by the Bureau of Public Procurement.

➤ Minimum Bachelor’s degree in business administration, law, engineering, public administration or other relevant fields

➤ Minimum of 6 years of experience in procurement and contract management in the public sector

➤ Experience of working as a procurement officer in World Bank assisted projects or similar multilateral institution environment such as AfDB or similar organizations and has attended World Bank training on procurement of goods, works and consultancy services;

➤ Experience in preparing bidding documents for large works/goods contracts and other responsibilities listed above;

➤ Highly computer literate with demonstrable proficiency in Microsoft Word and Excel;

➤ Fluency in spoken English required with excellent written English skills, including sound report-writing skills;

➤ Proven ability to work under pressure and meet strict deadlines;

➤ Proven ability to work effectively as part of a team.

➤ Perform other duties as required and requested within the framework of the project

If required by project documents and considered necessary for the smooth operation of procurement activities, assistant procurement officers shall be posted from the civil service; for complex projects/programs, consultants shall be hired from outside the civil service to complement the staff mix for optimum performance in delivering project deliverables promptly

FINANCIAL MANAGEMENT

Effective project implementation requires a robust financial management system from inception. Manual accounting processes are no longer appropriate for modern financial management; therefore, a computerized accounting system should be instituted at the project preparation stage. Early de-

ployment allows sufficient time to design and customize the system to the project's specific requirements, conduct necessary test runs, and training to ensure seamless capturing of all financial transactions. The system should incorporate a comprehensive chart of accounts aligned with project components and expenditure categories. .

For multi-state projects, a uniform accounting software platform is essential to facilitate efficient compilation and consolidation of financial reports for management, the World Bank, and other stakeholders. A standardized system eliminates reliance on manual or Excel-based processes, reduces delays, and ensures the timely submission of reports in line with project deadlines. .



1.2.6 Project Accountant/Consultant

The principal role of the Project Accountant/Consultant will be to establish and maintain a financial management system for the implementation of the Project/Program, including planning, budgeting, disbursement, accounting, internal controls, financial reporting and audits. S/he will liaise with the Project/Coordinator on all financial matters relating to the project/program, in compliance with the World Bank's requirements and procedures. The Project Accountant/Consultant is also expected to help build the capacity of the seconded staff in financial management of World Bank projects. Prior to resumption, his appointment must be ratified by the OAGF and cleared by WB.

Roles and Responsibilities

- ✎ Must be responsible and able to meet strict timelines for submission of required reports to the management, WB and key stakeholders
- ✎ Contribute to the preparation of the financial management sections of the Program Operational Manual (POM)/ Project Implementation Manual (PIM), make inputs to the financial management manual and subsequently ensure strict adherence to installed control arrangements and procedures;
- ✎ Establish and maintain a financial management system for the implementation of the Project/Program
- ✎ Establish and maintain an adequate project accounting system that will produce financial statements in line with International Public-Sector Accounting Standards.
- ✎ Maintain and update all books of accounts and records promptly in line with international accounting standards and project financier requirements
- ✎ Ensure payments are only made for eligible expenditures that are properly substantiated and in line with the Financing Agreement of the Project/Program
- ✎ Ensure relevant books and records are maintained, including appropriate records for advances
- ✎ Oversee the preparation of monthly bank reconciliation statements of project bank accounts
- ✎ Compute the PforR disbursements due to participating states based on the verified results of the annual performance assessments for the Program submitted by the IVA (Independent Verification Agent)
- ✎ Prepare and submit withdrawal applications on regular basis to WB in line with applicable procedures
- ✎ Support the PCU in preparing annual work plan and budgets for the TA component/project.

- Prepare and submit periodic unaudited interim financial reports (monthly, quarterly/calendar semester, annually), (IFRs) and input to project progress reports within stipulated submission deadlines and in formats agreed with the Bank
- Ensure the annual financial statements are audited and submitted within the stipulated submission deadline to the project financiers. Follow up on FM issues and audit queries/implementation of recommendations made by the internal/external auditors
- Maintain constant liaison with the World Bank on financial management issues
- Provide on-the-job mentoring and coaching support to Ministry's staff seconded to the PCU as the Finance Officers and other support accounting technicians
- Be proficient in the use of robust accounting software for recording, posting and reporting of accounting transactions
- Perform other duties as required and requested by the Project/Program Director within the framework of the project.

Qualifications, Specialized Knowledge and Experience and Competencies:

- A Professional Accounting Certification (ACA, ACCA, ANAN, CPA or equivalent)
- Bachelor's degree or equivalent in Accountancy, Finance, Business Administration, Economics or related subjects shall be an advantage
- Minimum of 6 years of post-qualification experience in the implementation of financial management arrangements in World Bank assisted projects or similar multilateral institution environment such as ADB or similar organizations
- Highly computer literate with demonstrable proficiency in Microsoft Word and Excel
- Excellent numerical and analytical skills
- Fluency in spoken English required with excellent written English skills, including sound report-writing skills
- Proven ability to work under pressure and meet strict deadlines
- Proven ability to work effectively as part of a team

There shall be need for the engagement of the assistant project accountant, finance officers if required by project documents.



1.2.7 Project Internal Auditor (PIA)

The Project Internal Auditor is very crucial to the good governance and management of project organizations. Each PIU will be required to have a designated PIA domiciled within the project. The incumbent is expected to ensure strict adherence of project operations to established standards and procedures. He monitors compliance, identifies any breaches, and reports such violations to project management, the World Bank, and other relevant stakeholders.

Roles and Responsibilities

The designated PIA will have responsibility for the following internal audit functions:

- Reviewing and appraising the soundness, adequacy and application of accounting, financial, and other operating controls and promoting effective controls at reasonable cost.
- Determining the extent to which Project assets are accounted for and safeguarded from losses of all kinds.
- Ascertaining the reliability of management data developed within the organization.
- Appraising the quality of performance in carrying out assigned responsibilities.
- Ascertaining the extent of compliance and determine adherence with established institutional policies, plans, and procedures.
- Recommending operating improvements by making appropriate constructive suggestions and recommendations.
- Prepare the annual audit plan
- Lead and carry out quarterly internal audits using a risk-based approach
- Prepare internal audit reports corresponding to the quarterly internal audits in a timely manner
- As part of project internal audit, review the FM arrangements in place and provide recommendations to improve efficiency and effectiveness of the FM arrangements
- Review internal controls and processes relating to, including but not limited to, financial reporting, reconciliations, asset management, expenditure control, submission of withdrawal applications, interest management, tracking of project advances, etc.
- Monitor and report on actions taken on internal audit recommendations
- Highlight key issues in a timely manner for management attention
- Maintain constant liaison with the Head of FPFMD/ PFMU to address FM issues

- Perform other duties as required and requested by the National/State Project Coordinator within the framework of the job requirement

The PIA resides within the PIU and work under the administrative and professional supervision of the Project Coordinator for proper co-ordination and effectiveness. The PIA will submit her/his audit reports to the Project Coordinator, the WB and other stakeholders.

Qualifications, and Experience and Competencies:

- A Professional Accounting Certification (ICAN, ANAN, ACCA or equivalent)
- Minimum Bachelors' degree, BSC, HND (Higher National Diploma) in accounting or other related social sciences example Business Administration, Economics, Marketing etc.

- Minimum of 6 years of post-professional qualification experience
- Hold minimum of Grade level 14 in the civil service
- Knowledge of and working experience in World Bank's financial management and disbursement guidelines for those coming as a second appointment
- Experience from other donor agencies (an added advantage)
- Consideration will be given to candidate's past performance on WB-assisted operations



1.2.8 Capacity Building Officer/Consultant

The principal role of the Capacity Building Officer/Consultant will be to ensure the effective implementation of the capacity building activities to support the project and/or, especially, where the project is specialized and will need a lot of capacity building to implement.

Roles and Responsibilities

Project Activities:

- Support the Project to develop the annual work plan and budget for the PIU/PCU/PMU's activities
- Review and provide technical inputs into the annual work plans and budget of the PIU/PCU/PMU
- Conduct sensitization and awareness activities of the capacity building support under the project;
- Monitor the implementation of the capacity building activities to aid progress report;
- Support the Project Coordinator to supervise consultancies hired by the PCU to support the implementation of capacity building activities;
- Evaluate the effectiveness of the capacity building activities noting lessons learned, areas for strengthening and improvement
- Work closely with the M&E consultant in the PCU to use aggregate performance data to inform future capacity building activities;

- Produce semi-annual reports on the progress of capacity building activities and lessons learned to the central-level Steering Committee and to the World Bank;
- Provide on-the-job mentoring and coaching support to home MDAs staff seconded to the PCU for implementation of project activities;
- Perform other duties as required and requested by the Project Coordinator

P for R Program:

- He will ensure effective implementation of capacity building activities to states to support them to achieve the PforR results/DLIs under the technical assistance (TA) component of the Program. The Capacity Building Consultant is also expected to help build the capacity of the home MDAs providing technical assistance under the TA component
- Support the Program Coordinator to develop the annual work plan and budget for the TA component, covering the activities of all implementing agencies, and the annual work plan and budget for the PCU activities relating to capacity building;

- Review and provide technical inputs into the annual work plans of the TA implementing agencies delivering capacity building support to states to ensure a coordinated and comprehensive set of capacity building activities to the states

- Conduct sensitization and awareness activities of the capacity building support under the TA component available to participating states in conjunction with the TA implementing agencies;

- Monitor the implementation of the capacity building activities to states, including reviewing the implementation and progress reports of the TA implementing agencies;

- Support the Program Coordinator to supervise consultancies hired by the PCU to support the implementation of capacity building activities to states;

- Evaluate the effectiveness of the capacity building activities to states in helping them achieve the PforR results/DLIs and provide feedback to the TA implementing agencies on lessons learned, areas for strengthening and examples of successful capacity building

- Work closely with the M&E consultant in the PCU to use aggregate state performance data to inform future capacity building activities to states;

- Produce semi-annual reports on the progress of the TA component and lessons learned to the central-level Steering Committee and to the World Bank;

- Provide on-the-job mentoring and coaching support to home MDAs staff seconded to the PCU in implementation of Program activities;

- Perform other duties as required and requested by the Program Coordinator within the framework of Program activities.

Qualifications, Experience and Competencies:

- Minimum of Bachelor's degree or equivalent in management, public administration, human resource development or institutional development and other relevant fields;

- Minimum of 6 years of relevant experience in institutional development and capacity building, including working knowledge of approaches used to identify specific capacity development needs for different stakeholders, for the Nigerian public sector;

- Experience in all aspects of facilitation and training activities;

- Experience in training civil servants and conducting capacity building of governmental organizations;

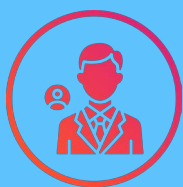
- Experience in working with international organizations, bilateral donors and international financial institutions is an advantage;

- Highly computer literate with demonstrable proficiency in Microsoft Word and Excel;

- Fluency in spoken English required with excellent written English skills, including sound report-writing skills;

- Proven ability to work under pressure and meet strict deadlines;

- Proven ability to work effectively as part of a team.



1.2.9 Communications Officer/Consultant

The principal role of the Communications Officer/Consultant will be to design and lead the communications and outreach activities for the Project to the WB and other key stakeholders. The Communications/Officer Consultant is also expected to help build the capacity of the home MDAs in communications and outreach to external stakeholders.

Roles and Responsibilities

- ✎ Develop an effective communications strategy and plan for the duration of the project (if required by project documents). This strategy would include identifying the target audience, the relevant messages, and effective channels for information dissemination to support project implementation;
- ✎ Lead the implementation of activities outlined in the communications and outreach strategy and plan. This is envisaged to include the following activities:
 - ✎ Organization of sensitization and awareness activities among key stakeholders at the federal and state level at the start of the project and during implementation as needed;
 - ✎ Development of communication materials, including press releases and stories, web and social media content, reports, summary notes, presentations;
 - ✎ Management of relationships with media outlets to ensure relevant coverage of project activities as required;
- ✎ Management of the content published on the project public website. The Officer/Consultant will ensure relevant content is available and up-to-date and the content presentation and website functionality is user friendly;
- ✎ Organization of semi-annual forums to review progress of project implementation to learn from successes, identify and problem-solve implementation challenges, and plan for the next year of the project.
- ✎ Produce semi-annual communications and outreach activity reports for the central-level Steering Committee:
- ✎ Provide on-the-job mentoring and coaching support to home MDAs staff seconded to the PCU in activities related to the project;
- ✎ Perform other duties as required and requested by the Project Coordinator

PforR Activities:

➤ The principal role of the Communications Officer/Consultant will be to design and lead the communications and outreach activities for the program to participating states and other key stakeholders. The Communications Officer/Consultant is also expected to help build the capacity of the MDAs in communications and outreach to external stakeholders.

➤ Develop an effective communications strategy and plan for the duration of the program. This strategy would include identifying the target audience, the relevant messages, and effective channels for information dissemination to support the Program implementation;

➤ Lead the implementation of activities outlined in the communications and outreach strategy and plan. This is envisaged to include the following activities:

- Organization of sensitization and awareness activities among key stakeholders at the federal and state level at the start of the Program and during implementation as needed;
- Development of communication materials, including press releases and stories, web and social media content, reports, summary notes, presentations;
- Management of relationships with media outlets to ensure relevant coverage of program activities as required;

- Management of the content published on the program public website, which will include the results of the annual performance assessments by the IVA. The Officer/Consultant will ensure relevant content is available and up-to-date and the content presentation and website functionality is user friendly;

- Organization of semi-annual forums for participating states to collectively review progress on achieving the results/DLIs, showcase, learn from successes, identify and problem-solve implementation challenges, and plan for the next year of the Program. The forums will leverage existing communities of practice of state commissioners of finance, budget and planning.

➤ Produce semi-annual communications and outreach activity reports for the central-level Steering Committee:

➤ Provide on-the-job mentoring and coaching support to home MDAs staff seconded to the PCU in activities related to program;

➤ Perform other duties as required and requested by the Program Coordinator

Qualifications, Specialized Knowledge and Experience and Competencies:

➤ Minimum of Master degree or equivalent in public relations, communications, journalism, international relations/public affairs and other relevant fields;

➤ Minimum of 5 years of relevant experience in managing conducting and managing communications and outreach activities in Nigeria, preferably related to development programs/public sector in Nigeria;

- ✎ Excellent knowledge and professional experience of different communications approaches, tools and methodologies useful in planning, executing, and monitoring communications strategies, for example, media operations, opinion research, audience outreach and message targeting;
- ✎ Experience in producing well-written press releases, feature articles, and publications;
- ✎ Has a well-developed network of media contacts with key media outlets in Nigeria;
- ✎ Proven track record of executing high impact communications projects, which involved effective use of web-based/online platforms;
- ✎ Experience in working with international organizations, bilateral donors and international financial institutions is an advantage;
- ✎ Highly computer literate with demonstrable proficiency in Microsoft Word and Excel;
- ✎ Fluency in spoken English required with excellent written English skills, including sound report-writing skills;
- ✎ Proven ability to work under pressure and meet strict deadlines;
- ✎ Proven ability to work effectively as part of a team.



1.2.10 Social Safeguards Specialist

The Social Safeguards Specialist will promote sustainable development of the project through assessment and monitoring of compliance with World Bank's Environmental and Social Framework as well as mainstreaming of social sustainability mechanisms into the project implementation and operations. In doing so, the social safeguards specialist is expected to lead, and work closely with all relevant stakeholders including the PIU, in all social activities, including addressing gender issues in the different project components.

Generic Roles and Responsibilities Responsible for implementing project related World Bank Environmental and Social Framework including review/monitoring of safeguards instruments such as Environmental and Social Commitment Plan (ESCP), Environmental and Social Impact Assessments (ESIA), Environmental and Social Management Plans (ESMP), Environmental and Social Management Frameworks (ESMF), Resettlement Policy Frameworks (RPF), and Resettlement Action Plan (RAP) documents-, and ensuring compliance with Bank policy on disclosure;

- Review draft safeguards instruments and ensure adequate social coverage;
- Assess the robustness of the consultation process required for the preparation and implementation of RAPs and supervise implementation of the RAPs;
- Recommend actions to be taken based on safeguards instruments (actions should be time bound, specifying the responsible parties and the resources required, as well as performance indicators where applicable);
- Prepare social sustainability Due Diligence Reports for the subprojects not entailing land acquisition and resettlement impact;
- Assist in policy dialogue with counterpart agencies;
- Prepare Internal Monitoring Report of Safeguards instruments implementation for Donor review;
- Build capacity of local counterparts' staff in all of the above, and provide basic orientation and training to counterpart agencies potentially involved in projects under implementation, and intensive on-site support to consultants involved in safeguards instruments;
- The safeguards specialist will work closely with community groups and representatives in all stages of the project- from design to evaluation to:

- Undertake the necessary social assessments –using both quantitative and qualitative methodology—in order to identify the most pressing issues and needs affecting and concerning the beneficiary communities in order to include this information into the design and planning of the project;
 - Maintain close contact with beneficiary communities to ensure that they are consulted about project progress and their needs and requests addressed;
 - If necessary, develop a grievance redress mechanism in order to channel all the grievances from the communities about the project to the PIU and other relevant project members for them to take action; and follow up on the resolution of these grievances. In doing so, the selected consultant will work closely with the communications specialist for the project.
- **Monitoring and Evaluation:** assist the Monitoring and Evaluation expert to develop a gender-responsive MIS system which can provide and report on gender disaggregated data. This include integrating gender demission into the baseline survey for the start of the project, reflecting gender issues in the regular reports, quarterly and annual reports, and integrating gender issues in the M&E training;
- **Work plan and Budget:** outline and propose work plan of all social and gender concerns of the projects, including the activities already identified and any activities that emerge during implementation. Ensure that the budgets allocated to these social and gender mainstream activities are absorbed during implementation;
- Work closely with Environmental safeguards, Communication, and M&E
- The social safeguards/gender specialist will address any other social issues as identified in the social assessments undertaken as part of the design stage of the project.
- Qualifications, and Experience and Competencies:**
- A Master's Degree in Social Science or relevant development policy discipline; additional training in gender is an advantage.
 - At least 6 years of experience in social development work including;
 - Social mobilization; Training activities; Low income pro poor approaches;
 - Social survey techniques and the interpretation of social data;
 - Gender mainstreaming.
 - At least 3 years in bilateral or multi-lateral donor-funded programs, working with multi-disciplinary teams (including technical experts such as engineers).
 - Knowledge of and experience with WB social safeguards policies is essential.
 - Computer literate with demonstrable proficiency in Microsoft Word, Excel, Project and Access, or equivalent and have the ability to develop, install and manage databases.
 - Excellent writing, presentation and interpersonal skills.
 - Excellent analytical skills and ability to effectively communicate with a broad range of audiences.



1.2.11 Environmental Safeguards Specialist

The Environmental Safeguards Specialist is responsible for ensuring that the project is implemented in compliance with environmental and social federal and state laws as well as the Environmental and Social Framework of the World Bank

Generic Roles and Responsibilities

- Establish, support and supervise the implementation of environmental and social safeguard processes, based on, but not limited to the findings of the Environmental and Social Management Framework (ESMF); Environmental and Social Impact Assessments (ESIAs); Environmental and Social Management Plans (ESMPs); Abbreviated Resettlement Action Plans (ARAPs) and Resettlement Action Plan (RAPs) Studies;
- Ensure thorough stakeholder consultations are undertaken during the implementation of the project;
- Visit and assess various sites under the project to monitor the progress of environmental improvement activities and compliance with stipulated regulations;
- Assess the adequacy of implementation of the safeguards measures and the capacity of the institutions and agencies responsible for social safeguards, as they relate to the project. Provide technical and problem-solving support and selective training to stakeholders responsible for implementation of safeguard processes and measures;
- Liaise with the Environmental Assessment (EA) Department of the Federal Ministry of Environment (FMEnv) and other federal and state government agencies and officials and other relevant parties on environment management issues;
- prepare internal environmental and social guidelines for the preparation, implementation, monitoring and reporting of environmental documents required by various safeguards instruments;
- Prepare training materials, and facilitate technical training workshops to the PIU and MDA staff and project implementation agencies on environmental safeguards requirements;
- Ensure that environmental management clauses are inserted into bidding/binding contract documents to ensure compliance;
- Provide recommendations to the PIU and MDAs accordingly and make necessary changes prior to submission of relevant safeguard instruments to the World Bank – ensure consistency in the level of proficiency and presentation of the documentation;

- ✘ Advice on and communicate environmental issues, regulatory requirements and other relevant issues to technical staff, regulatory authorities, public interest groups and the public;
- ✘ Identify and supervise additional initiatives for implementation of project resettlement action plans as well as the environmental and social management plan as needed;
- ✘ Responsible for the evaluation processes (environmental and social aspects) for consultant(s) and contractor(s) for the Project;
- ✘ Prepare and submit timely and regular progress reports indicating full compliance with relevant requirements;
- ✘ Mentoring and on-the-job training of relevant PIU staff;
- ✘ Perform any other duty assigned by the Project Coordinator.

Qualifications, and Experience and Competencies:

- ✘ A minimum of Bachelor's Degree or its equivalent in Environmental Sciences, Environmental Economics, Development Economics or Social Sciences.
- ✘ At least 6 years professional experience as Environmental Specialist in similar projects.
- ✘ At least 2 years' experience as safeguards specialist, with technical knowledge in both environmental and social safeguards processes, and understanding of the cost implications of safeguards compliance.
- ✘ Experience of WB policies and requirements on the subject is an advantage.
- ✘ Capability to provide guidance on negotiation and conflict resolution processes.
- ✘ Excellent communication skills, interpersonal and teamwork abilities, including proven ability to work cohesively with senior officials.



1.2.12 Grievance Redress Mechanism (GRM) Officer

Roles and Responsibilities:

➤ Communication and awareness-raising about the GRM:

- Ensuring that the existence and procedures of the GRM are being communicated clearly and adequately throughout the entire project lifecycle to Project Affected Persons (PAP) and other interested stakeholders

➤ Focal Point for collating and coordinating complaints:

- Educating PAPs and other interested stakeholders on GRM complaint process.
- Receiving and Recording complaints in complaint forms and Log-book
- Organizing, sorting and presenting complaint documents to the relevant unit / Project Coordinator including federal project implementing unit where applicable.
- Categorizing complaints into Eligible/Ineligible, High/Medium/Low priority, based on a predetermined set of guidelines.
- Receiving, and processing, call-in and email grievance complaints received from PAP on a monthly basis for proper documentation
- Ensuring strict adherence to confidentiality of complaints/complainants

➤ Monitoring and reporting the GM performance:

- Monitoring and analyzing the performance and effectiveness of the GRM throughout the project life
- Reporting progress including providing monthly summary report on complaints / feedback received, resolved / pending resolution.

Qualifications, Specialized Knowledge and Experience and Competencies:

- At least a university degree in Sociology, Social Work or Development Studies, or other relevant discipline
- A minimum of 4 years relevant work experience
- Expertise in one of key Social Development themes, including civil society, citizens' engagement, social accountability and governance, social capital, social exclusion / specific thematic area e.g., Gender Based Violence (for GBV GRM Officer)
- Experience carrying out stakeholder consultations and community mobilization
- Computer literate
- Excellent written and verbal communication skills in English plus knowledge of at least one of the local languages



1.2.13 Security Focal Person

Roles and Responsibilities

- ✎ In line with internal state security guidelines, help assess and provide guidance on Security Risk Assessments (SRAs) and Security Management Plans (SMPs) prepared by projects in the state:
- ✎ Examine the scope of projects SRA and assess the extent to which it identifies key security stakeholders
- ✎ Identify series of risk mitigation and/or management measures applicable to project design which should be considered by the Borrowers when preparing Security Management Plans (SMPs)
- ✎ Liaise with Government counterparts (possibly security officials, local government, and local communities) under the guidance of the security adviser to the governor and in coordination with the project PIU
- ✎ Assess, review, and provide inputs on Security Management Plans (SMPs) prepared by projects in the state:
- ✎ Provide selected training for security personnel including local security providers (contractors or government security personnel) in standards required by the Project including
- ✎ Auditing and reviewing contractor's security and incident management processes for compliance.
- ✎ Capacity building and training of PIU staff on security risk assessment and management

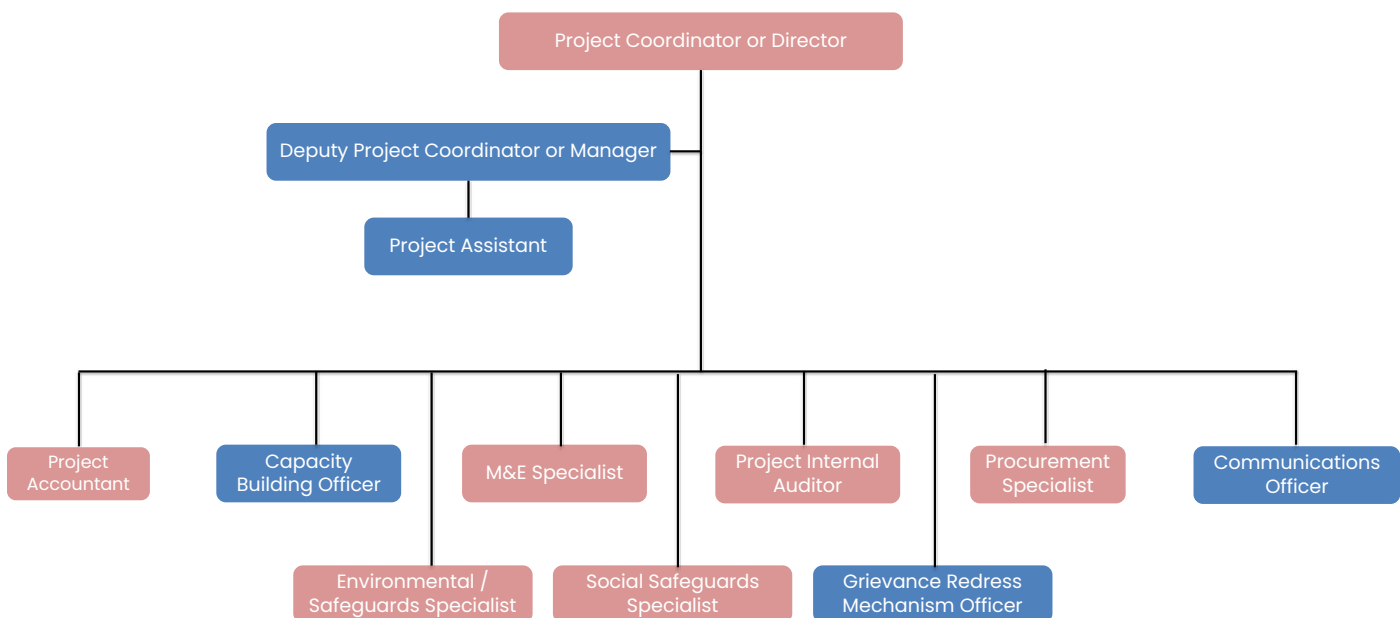
- ✎ Knowledge sharing: develop communication channels between project teams to enable sharing of information and good practices, including creating a repository of all security incidents which would inform PIU and State Security Adviser's support to PIU teams on security aspects
- ✎ Monitoring and inspection of performance of the local security providers
- ✎ Assistance to local security providers in crisis and emergency management where required
- ✎ Development and maintenance of security information;
- ✎ Development and implementation of project level emergency and incident management processes and procedures, ensuring that these are fully supported by an effective communication infrastructure

Qualifications, Specialized Knowledge and Experience and Competencies:

- ✎ Graduate qualification in relevant field, e.g security risk management, international affairs and intelligence etc.
- ✎ Minimum of ten (10) years' experience in the field of security, advance intelligent gathering and awareness / sensitization

- Experience in conducting and facilitating similar security risk assessments and strategic planning processes with international organization
- Good understanding of Nigeria, particularly northern region and security challenges
- Understanding of humanitarian needs and issues in general and the professionalization trends in security management across all sectors

- Knowledge and experience using participatory approaches and innovative facilitation techniques
- Excellent interpersonal skills and ability to negotiate shared positions



2.0 GUIDELINES ON

INDIVIDUAL CONSULTANT (IC) RATES AND ENGAGEMENT PROTOCOL

2.1 Guidelines for IC Rates

Rates of fees to be paid to consultants shall be dependent on the qualification and years of experience of the individuals, the terms of reference: objectives, deliverables, timelines, roles and responsibilities of the consultant, level of skills required; which should be detailed in the terms of reference (ToR) prior to negotiation with the consultants.

The qualification and experience should be commensurate with the tasks expected to be delivered under the assignment. This is to prevent over-qualified persons receiving excessive remunerations that are not commensurate with the workload.

The ToR shall not in any way contain any “provision” that a consultant is to be regarded as an employee of the project, neither can s/he be so treated; s/he is simply a consultant and not an employee of the project.

The purpose of these guidelines is to ensure uniform fees are paid for similar assignments across board. Allowable differences will be dependent on the location of the PCU or the place of the assignment. The cost of living in urban metropolis are usually higher than in other cities. These differences in locations of assignments will be factored into the computation of appropriate fees; however, such should not lead to very wide variations in the amounts payable.

It should be noted from the onset that there is no state/federal government scale of professional fees; the governments rely on the scale of fees from the various professional associations. These rates stated in the scale of fees bulletin of these bodies are subject to negotiations between both parties. Once agreed upon and contracted, it becomes binding on both parties except where there is provision for subsequent revisions. Moreover, it is considered appropriate that the World Bank/Borrower during project preparation would do a spade work on the IC fees and other expenditure. The figures then obtained can be extrapolated into the duration of the project to have an idea of how much project expenditure will be as computed for the whole project, IC fees inclusive. That is, the estimated project total project cost would have been determined during project preparation with relevant adjustment for inflationary pressures and foreign exchange fluctuations in the host country. In order to ensure uniformity of applications of this guideline, the following should be followed always by the task team and PIUs/PCUs/PMUs. Please refer to attachments for samples of Scale of Professional Fees.

The hiring of consultants (ICs) or any other staff must have been specified in the Project Operations Manual for such hire to be done. Such hiring must equally be included in the Annual Work Plan and Budget (AWPB). All Individual consultants are to be offered a renewable 2-year contract in the first instance. To foster sustainability, they are expected to transfer skills to designated civil servants who must have been understudying them through the two years.

2.2 IC rates consideration at project preparation

- ✚ The Borrower should have determined the estimated current and historical cost of project expenditure, IC fees inclusive, during project preparation
- ✚ At any point in time, the average figures arrived at by extrapolation shall be the starting point for IC fees negotiation
- ✚ At the time of negotiation, the fees to be negotiated with the IC will take into consideration inflationary pressures and foreign exchange fluctuations from the figure arrived at during project preparation
- ✚ Provision for inflationary changes should be made for adjustment on the rates for contract of more than one year period

2.3 IC Rates Consideration At the time of procurement

- ✚ The consultants shall be selected based on WB procurement guidelines
- ✚ Rates payable to IC will be dependent on qualification and years of experience subject to negotiation by both parties

- ✘ The procurement unit of the Bank, the repository for procurement data, has the comprehensive rates to be paid to consultants in their guidelines and this should be made available to the task team for guidance and reference
- ✘ The rates, made available by the procurement unit, shall be the maximum to be paid to consultants subject to negotiation between both parties
- ✘ Reference shall be made to procurement plan and budget constraints in a bid to determine the maximum that can be paid for each consultancy position
- ✘ In deciding what rates are payable by PCU, considerations shall be given to the economic factors of the cities where the contract is to be executed, e.g., urban inflations differ from one another
- ✘ For highly specialized skills, which are uncommon, determine the market rates payable from some online platforms like Google, Microsoft Edge, etc. They do provide a guide to what is payable from countries to countries and regions to regions
- ✘ Reference should be made to United Nations consultancy fees schedule to at least have a guide as to what is payable to both local and (international consultants if they are required on the project and so specified in the Legal Agreement)
- ✘ Make reference to relevant professional associations scale of fees for consultation and for guide on compensation to consultants (what is payable is what is negotiated between both parties)
- ✘ The task team leaders should interact with one another to determine how much is being paid in other projects for the same type of assignment; the procurement unit is in the right position to make this available to task team.
- ✘ The golden rule to be adopted is that the TTLs should make reference to all these platforms before approval is given for consultancy fees payable
- ✘ The TTLs should refer to the evaluation report from the PIU/PCU/PMU as cleared by the WB procurement unit before issuing No-objection

Ideally, the best practice is to ask for what the consultant earns previously-should it be higher because of budget constraints, the maximum the project can pay will be made very clear at negotiation-all these will be included in the evaluation report submitted to the Bank by the PCUs

There shall be effective consultations with the stakeholders in the PIU/PCU/PMU and the Bank. If it is necessary to hire the consultant because he is the only specialist in that area, and what he earns previously is higher than the budgetary provision, the minute of negotiation with at least the last 3 pay slips of the consultant shall be properly documented in the file prior to approval by the PIU/PCU/PMU and the Bank.

If the contact is lump-sum, a consolidated fee comprising (fee, accommodation, transportation and other reimbursable expenses) is payable. For time-based contracts, consultant's fee will be separated from accommodation, transportation and reimbursable expenses which are retired with original receipts prior to disbursement

The basis of negotiation for consultancy services should be on daily or hourly rate for the entire duration of the consultancy service. Before TTLs clears no-objection for rates to be paid consultants, they are encouraged to ensure that appropriate comparisons and consul-

tations have been made within the project or with similar projects.

The Bank/Borrower should set up a digital dashboard in which rates agreed for consultants should be entered by all PCUs procurement units for quick access for all parties prior to approvals being given by the PCs/TTLs.

2.4 What is payable

- ✘ ICs shall be paid for actual time worked
- ✘ ICs shall be paid per diem for approved travels within their scope of work
- ✘ Accommodation and related transportation expenditure shall be retired with original receipts before approval is granted by Project Coordinator prior to disbursement
- ✘ The consultant shall be entitled to advances for approved travels in the course of his assignment, payable in Naira

2.5 What is Not payable

- ✘ ICs shall not be entitled to overtime/sick/holiday pay
- ✘ ICs shall not be paid for Saturdays and Sundays; however, ICs that are on approved journey for the project's business, shall be paid for Saturdays and Sundays should they be included in the days of travel for "time-based contracts". Lumpsum contract is paid monthly on the invoice submitted by the consultant based on "working days" which does not include Saturdays and Sundays
- ✘ ICs shall not be reimbursed with bank charges related to their fee's disbursement by the project
- ✘ The consultant shall not be entitled to loans and advances; s/he only entitled to his agreed fees
- ✘ ICs shall not be entitled to official vehicle unless provided for by his contract as an occupational need, e.g., an infrastructural engineer

2.6 Exit provisions

- ✘ On termination of contract, ICs shall only be paid to the day termination takes effect if it is proved work was done to that day
- ✘ On confirmed completion of their assignment, any unused days or hours not worked shall be cancelled and shall not be payable
- ✘ All project's sensitive information and data with the consultants shall be safeguarded and securely returned to the project.
- ✘ All project's assets with the consultant shall be returned and signed off with adequate and appropriate documentation

2.7 Tax deductions and remittances

- ✘ In accordance with WHT laws, the PIU/PCU/PMU shall deduct WHT from ICs fee at the prescribed rates in the law.
- ✘ On submission of invoice for payment, s/he shall add VAT to their invoice in accordance with the National Tax Law (2025) Except where expressly stated in the contract agreement, the consultant shall not suffer deduction of VAT from his fees
- ✘ The PIU/PCU/PMU shall promptly remit all tax deductions to relevant state or federal tax authorities
- ✘ The PIU/PCU/PMU shall promptly deliver the receipts and WHT Credit Note for these taxes to the consultants for their records to encourage them to file their tax returns with the appropriate tax authorities

2.8 IC Records and documentation

- ✘ The Project procurement unit shall maintain accurate and up-to-date documentation of all IC procurement activities.
- ✘ The Project Accounts department shall maintain adequate accounting records of all IC payment transactions

2.9 Reporting

- ✘ In accordance with provisions in the project documents, PCU procurement unit shall render prompt and regular reports to the World Bank and other stakeholders at the prescribed intervals
- ✘ The project account section shall submit regular and prompt IFRs to the Bank and other stakeholders at the prescribed intervals as stipulated in the project documents

Table 1. Recommended Monthly rates for various positions are stated below:

Positions	Recommended range of Fees (In Naira)
Procurement Specialist	1,500,000-2,000,000
Communication Specialist	1,000,000-1,500,000
Project Coordinator	1,800,000-2,500,000
GBV Specialist	750,000-1,500,000
E & S Specialist	1,500,000-2,200,000
Security Technical Assistant	350,000-500,000
M & E Specialist	750,000-1,800,000
Infrastructure Engineers	750,000-1,800,000
Special Experts	1,500,000-3,500,000

Caveat: International consultants may only be hired if there is a significant gap in capacity of existing expertise in the country. This will be assessed on a project 'case-by-case' basis, with the consent of the Borrower.

Table 2. Recommended Daily rates for international consultants are stated below:

Positions	Specification	Recommended range of Fees (In Dollars)
Technical Specialists	8 to 14 years of relevant experience	340 – 632
Technical Experts	15 or more years of relevant experience	451 – 837

Note: the above tables are based on the work that has been done by the relevant VfM sub-committees of the World Bank and information from some projects. Once these guidelines are approved by the Bank, it should henceforth be included in the project implementation manual (PIM).

International consultants must provide evidence of their overseas residential address. Provide their TIN from their country of residence; must make available previous 3 months pay slips or contract in their penultimate assignment. Same provisions apply to Nigerians in diaspora who wants to work on bank-financed projects in Nigeria.



3.0 GUIDELINES ON ENGAGEMENT PROTOCOL

3.1 Overview

This protocol is issued to ensure engagement meets required standards and is uniformly applied across PIU/PCU/PMU. It is in alignment with World Bank's operational standards, the project's Project Development Objectives (PDOs) and the local labour rules and regulations.

It is employee friendly and takes care of their relevant needs to motivate them in contributing their quota towards the achievement of the PDOs. It is "fair and equitable" and not disadvantageous to staff working on the project. The protocol shall be included in the PAD/PIM for reference in matters relating to engagement of staff and consultants. This protocol is of international best practice and is considered under the following sub-titles.

3.2 Objectives of Engagement Protocol

- ✚ The protocol shall contribute to the successful implementation of the World Bank-funded project through efficient and effective engagement policy
- ✚ It will ensure compliance with the project's financing agreement, local labour laws, and World Bank procurement & safeguard policies.
- ✚ It shall foster a transparent, equitable, ethical and conducive work environment to achieve project objectives.

Other important considerations

IPF Projects-the World Bank systems should be used for the implementation of IPF Projects

P4R Program-this uses the government systems monitored by governments and supported by the Bank for implementation; government systems should be allowed to work maximally in P4R programs

3.3 Monitoring mechanism

A monitoring system should be put in place by the government to monitor the performance of civil servants deployed on bank-financed projects. Positive contributions will be duly rewarded; incompetent staff shall be redeployed from the projects after due process has been followed as stated below under 'termination' procedures

3.4 Recruitment of External firm

The government, with the agreement of the Bank, can also hire the services of external firms to manage complex projects or programs while skills are being transferred to the civil servants who will eventually manage the projects.

Such vehicles for the delivery of the project shall not exceed two years except where the circumstances require such extension. In any case, such additional extension should not be more than 1 year. This will enable civil servants to have ownership of the projects and manage it efficiently and effectively, even after the external firm have exited the assignment with verifiable proofs that relevant skills have been transferred.

3.4.1 Recruitment and Selection Steps

Needs Assessment

A needs assessment is a systematic and pragmatic process for identifying and addressing gaps between the current and desired conditions. It is employed to determine how many positions are to be filled, the qualifications and experience of those needed in a bid to have optimum performance in achievement of project objectives. The analysis methodology can best be approached as follows:

- ✚ Prepare the ToR
- ✚ Prepare the procurement plan

- ✘ Determine staffing requirements based on the procurement plan and terms of reference (ToR) for each role.
- ✘ Organize recruitment to be in alignment with the implementation schedule and budget.

Vacancy Advertisements

For consultancy services (non-civil servants):

- ✘ Advertise vacancies locally and/or internationally to ensure transparency.
- ✘ Include World Bank-specified clauses, such as preferences for hiring locally or promoting gender equity.
- ✘ International vacancies will be advertised when needed and where the experience and qualifications required are not available in the country

Selection Process

The selection process stated is most suitable for consultancy services:

- ✘ Procurement shall prepare standard evaluation criteria based on the ToR
- ✘ Set up an evaluation committee, comprising representatives from the PIU/PCU/PMU and other stakeholders, to ensure impartiality.
- ✘ The evaluation committee shall perform the evaluation procedure
- ✘ Procurement shall prepare the evaluation report based on the work of the evaluation committee
- ✘ The most qualified candidate is selected based on the evaluation report
- ✘ Procurement shall complete the subsequent process to ensure the most qualified commences the job or assignment

Civil servants are not to be recruited as consultants in the PIU/PCUs; for them to be considered for consultancy positions, they must (a) resign their appointment with the civil service (b) tender the letter of acceptance of resignation from the Head of Service, and (c) be subject to competitive selection processes like other candidates for the positions

Contracting

- ✘ Once the most qualified is selected, prepare a standard contract compliant with local laws and World Bank procurement guidelines, specifying duties, remuneration, and duration.
- ✘ Ensure contract contains clauses relating to resignation and acts that constitute contravention of contractual obligations
- ✘ State provisions relating to renewal of contracts based on satisfactory performance

- ✚ Insert clauses that relate to the termination of contracts in case of funding changes, project closure, unsatisfactory performance, and the “act of God”
- ✚ Provision should be made for annual increase in IC fees by making appropriate adjustment for inflationary pressures; needless to say, there must be satisfactory performance to enjoy such raises

Contract Duration

- ✚ The contract duration for ICs shall not exceed a two-year period
- ✚ ICs are to deploy a program of skill transfer to PIU/PCU/PMU and relevant MDAs staff within the period of contract duration
- ✚ A monitoring and control mechanism should be put in place by PIU/PCU/PMU to ensure relevant skills are being transferred
- ✚ Appropriate mechanisms should be put in place to receive feedback from the staff being impacted with the skill set
- ✚ A mid-term performance review for ICs should be put in place by each F/SPIU

3.5 Employee Onboarding and Capacity Building

3.5.1 Onboarding

- ✚ Introduce employees to the project’s objectives, deliverables, components, categories, DLIs, and key milestones.
- ✚ Provide training on World Bank safeguard policies (e.g., Environmental and Social Framework) and procurement guidelines, financial management procedures
- ✚ Obtain feedback from the training to guide project management and implementation schedules

3.5.2 Capacity Building

- ✚ Prepare a training plan for every year of project life.
- ✚ Organize trainings on financial management, Monitoring and Evaluation (M&E), procurement, community engagement and other functional areas of the project as required.
- ✚ Plan professional development activities for key staff
- ✚ Organize team building training especially at the commencement of the project; check if there should be a repeat team effort training from what is observed among the staff cooperative efforts

- Arrange for coaching and mentoring by in-house consultants/supervisors for the counterparts.
- Monitor and review staff performance as a precursor for possible further training.
- Submit regular training reports promptly to the Bank and other stakeholders.

3.5.3 Workplace Ethics and Compliance

Code of Conduct

- Project staff shall be made to sign a code of ethics premised on anti-corruption, anti-sexual harassment, and anti-discrimination behaviors
- Periodically organize refresher training on compliance with the World Bank's governance and anti-corruption (GAC) framework.
- Monitor compliance by staff to the signed code of conduct

Ethics Reporting Mechanism

- Institute an anonymous grievance reporting system to handle misconduct.
- Follow up on reported actions promptly and conclusively
- Report to government agencies saddled with responsibility for anti-corruption, gender-based violence and anti-discriminatory tendencies
- Periodically and regularly, monitor overall compliance with ethical standards in the PCU

3.5.4 Compensation and Benefits

Fair Compensation

- Since salaries and benefits of civil/public servants are paid by the taxpayers, make provisions for PBIs if provided for by project documents.
- Ensure such PBIs are covered by the project's budget
- Ensure compliance with PBI rates as proposed in the VFM guidelines
- See more explanation on PBIs below (Chapter 4)

Benefit Packages

- Unless and otherwise provided by project documents, civil/public servants shall be covered under the government insurance policy and other benefit packages
- Provide first aid for emergency treatment for minor ailments

- ✘ Engage or deploy qualified medical personnel to handle first aid issues and challenges

3.6 Appropriate Tax deductions and remittances

For civil/public servants, their tax deductions are done by Accountant Generals of the federal or state governments.

- ✘ Register the project with federal/state tax authorities
- ✘ Deduct WHT on PBIs, support staff salary (if any) and consultants' fees in compliance with taxation acts/laws. Withholding tax are governed by the provisions contained in Nigeria Tax Act, 2025
- ✘ Remit the taxes promptly to the federal/state tax authorities
- ✘ Collect promptly the credit notes from the relevant tax office
- ✘ Promptly deliver the credit notes to the consultants/staff who suffer tax deductions
- ✘ Unless otherwise excluded by contract provisions, deduct VAT from consultants' fees.
- ✘ For registered vatiable entities, promptly collect credit notes and deliver same to facilitate their tax returns

Generally, VAT is added by consultants onto their invoice; it is deducted prior to disbursement and promptly remitted to relevant tax authorities in accordance with the VAT Act 1993 as amended to date

3.7 Performance Management

The PIU/PCU/PMU may, and in agreement with the WB Task team, hire independent experts with adequate professional qualification and experience to carry out performance management on each PIU/PCU staff/ consultant.

Develop Key Performance Indicators (KPIs)

- ✘ Develop KPIs for each staff, in relation to the project's results framework and deliverables.
- ✘ Conduct quarterly performance reviews to ensure accountability and progress tracking.
- ✘ Hold appropriate discussions with staff to inform them of their performance

Performance Improvement Plans

- ✘ Address underperformance with support plans.

- Give additional training to improve staff deficiencies.
- Arrange for mentoring or coaching as considered necessary.

3.8 Grievance Redress and Complaints Handling Resolution

3.8.1 Grievance Redress Mechanism

- Provide for GRM in the PAD/PIM
- Establish a formal process for employees and stakeholders to report grievances.
- Create awareness to staff about the use of GRM within 6 months from project effectiveness
- Create a help desk in the PIU/PCU/PMU to receive complaints
- Designate a staff (perhaps the Project Accountant) to be the collators of complaints
- Determine if the complaints are fraudulent in nature
- Hand over fraudulent complaints to government authorities set up for such issues
- Ensure confidentiality and impartial resolution within a defined timeline
- PIU/PCU/PMU shall report to the Bank within 30 days of receiving such complaints
- TTLs will report such complaints to the Integrity Vice President (INT) and the Inspection Panel and copy the Project Coordinator

3.8.2 Complaints Handling Resolution

- Resolve disputes through mediation and conciliation
- Establish mediation panel in the PIU/PCU/PMU
- Arrange for independent mediators if required.
- Ensure satisfactory feedback from the personnel concerned
- PCU shall report on the complaints (update on the complaint type, actions taken, latest status) to Bank and the Steering Committee every 6 months
- Ensure complainants have access to Ombudsman where they are not satisfied with current resolution

3.9 Health and Safety

3.9.1 Occupational Health and Safety Protocols

- Establish health and safety measures in conformity with the project's operational context, such as construction, fieldwork, community engagement, independent verification exercise, etc.
- Conduct risk assessments for each occupational hazard
- Institute control measures to minimize or eliminate identified risk
- Provide training and awareness to employees on safety procedures
- Organize a conducive work environment with adequate lighting, ventilation and clear access to facilities
- Ensure access to first aid, safety gear, and training for on-site staff.
- Establish emergency procedures: evacuation plans for fire, natural disasters; conduct regular drills for the employees
- Ensure safety equipment are well maintained and functional
- Institute a culture of safety: encourage employees to report hazards, recognize and give awards to safety conscious staff, openly communicate on safety issues in the work environment
- Comply with all legal requirements on safety standards, and cooperate with government safety inspectors and take necessary remedial actions on their report
- Regularly monitor and evaluate your safety procedures and practices ensuring they meet statutory standards

3.9.2 Mental Health and Work-Life Balance

- Provide access to mental health resources
- Encourage work-life balance.
- Ensure employees take their annual vacation as and when due
- Encourage staff to take time off to visit for medical appointments, family birthdays, shopping, etc. to prevent burn out
- Introduce regular breaks within office hours for employees to have enough rest that spurs improved performance
- Establish sports facilities for regular exercise where possible
- Give recognition to well performing staff to boost their self-esteem and thereby influencing others to improve in performance
- Offer flexible working arrangements where possible

3.10 Exit Management

Planned Exits

- Develop robust exit strategy for the PIU/PCU/PMU
- Ensure proper communication to staff about exit procedures
- Ensure proper handover and documentation when employees leave due to contract expiration or project completion.
- Develop transition plan to preserve institutional memory
- Safeguard intellectual property, sensitive information during transition
- Provide exit interviews to gather feedback and improve engagement practices.

Termination Procedures

- Ensure exit strategy includes termination procedures
- Ensure open communication with staff about termination procedures
- Ensure proper documentation of oral and written warnings in case of termination due to under-performance
- Give mandatory notice in compliance with contract agreements and the labour laws
- Handle contract terminations transparently and in compliance with labor laws and contract agreements.
- Handle off-boarding professionally ensuring employees leave on good terms
- Provide support by giving references, job placement assistance and redeployment opportunities
- Include provisions for severance pay where required.
- The Bank shall be given adequate notification before any critical personnel in the PIU/PCU/PMU is terminated, e.g., Coordinator/Manager, FM or Procurement Specialist, etc.

3.11 Reporting and Documentation

- The PIU/PCU/PMU shall maintain comprehensive records of recruitment, contracts, performance reviews, and grievances.
- Maintain detailed records of all steps, meetings and communications
- Keep safe signed termination letters, exit interview notes, and assets recovery
- Periodically, submit engagement reports to the Bank and other relevant stakeholders as part of project reporting.

3.12 Diversity and Inclusion

3.12.1 Local Hiring

- ✎ Institute policy of priority of local hire over external in the engagement management
- ✎ Practice local recruitment to build capacity and engage with the community.
- ✎ Meet targets for diversity, including gender balance and inclusion of vulnerable groups.

3.12.2 Inclusion Practices

- ✎ Ensure accessible workplaces for individuals with disabilities
- ✎ Maintain culturally sensitive approaches in hiring and engagement.
- ✎ Ensure effective communication and transparent policies on diversity and inclusion
- ✎ Provide equal opportunities for all
- ✎ Allow staff to share ideas without restriction and intimidatory tendencies

3.13 Communication and Transparency

3.13.1 Policy Dissemination

- ✎ Communicate engagement policies and protocols clearly on website, notice boards, etc.
- ✎ Include engagement policy in handbooks and other mediums
- ✎ Organize training and orientation sessions on engagement policy

3.13.2 Stakeholder Engagement

- ✎ Institute a policy of communicating with the host communities in matters relating to engagement of staff
- ✎ Partner with host communities in recruitment and employment-related decisions where applicable.

3.13.3 Compliance with Local and International Standards

- ✎ Engagement policy should be in agreement with local labour laws, World Bank procurement guidelines, and relevant ILO conventions.
- ✎ Periodically, review to assure compliance and address any gaps

4.0 GUIDELINES ON

PERFORMANCE BASED INCENTIVES (PBIs)

4.1 Overview

Compensation and motivation issues must be thoroughly discussed during project preparation. The objective of compensation is to motivate staff to perform to their optimum ability to enhance prompt delivery of project benefits and deliverables to the beneficiaries of the project.

Although in government supported projects, the employees are mainly the staff of the Government who have been appropriately placed on salary scale depending on their qualification and years of experience and are paid from tax-payer resources. Motivation of staff for speedy execution and delivery of deliverables is therefore very essential to successful project implementation.

The PBIs are for civil servants who need to be recognized for working hard on the project and who are to be continuously motivated to be productive.

There has been inconsistent application of PBIs in projects which has created a sense of unfairness and arbitrariness. Hence the purpose of this guideline is to have acceptable and consistent ways of compensating civil servants for their work using project resources. A pilot roll-out of the performance-based incentive (PBI) program would be commenced, ensuring that all PIU staff are aware of the criteria and benefits.

Performance ratings will be ascertained by World Bank Task Team during the twice-yearly Implementation Support Mission (ISM) by category of project implementation i.e.: Project Management, Financial Management, Procurement, Safeguards, Environmental and Social.

The following rules for Performance Based Incentives (PBIs) are to be complied with:

- ✘ The payment of PBIs must have been approved in project documents (Legal Agreement, PIM, etc.)
- ✘ Performance Based Incentives, according to the recommendations below, shall be paid half-yearly dependent on favourable ISR rating
- ✘ Performance shall be rated across the 5 ISR pillars: Project Management, Financial Management, Procurement, Safeguards, Environmental and Social
- ✘ Performance rating shall be based on the performance of the client in the 5 critical pillars, e.g., if procurement receives favourable ISR, they shall be paid PBIs
- ✘ ISR rating of Moderately Satisfactory (MS) and above shall be eligible for PBIs
- ✘ Unsatisfactory ISR rating shall not be eligible for PBIs; it shall be suspended where it was being paid before when they had favourable ISR rating
- ✘ PBIs shall not be paid to consultants
- ✘ PBIs shall only be payable to civil servants posted to PIU/PCU/PMU that are cleared by the Bank
- ✘ Aide-memoir shall be shared promptly and updated with the performance rating
- ✘ Based on the ISR ratings contained in the Aide-memoir, PIU/PCU/PMU prepares the table for PBIs payable and submits same to the Bank for clearance prior to disbursement
- ✘ The PBI is paid in line with the Consolidated Public Service Salary Structure (CONPSS) as approved by the Federal and State Government. The Federal Projects Financial Management Department (FPFMD) under the Office of the Accountant General of the Federation is responsible for providing the World Bank with the Consolidated Public Service Salary Structure (CONPSS) as approved. At state level, the responsibility rests with the Head PFMU.
- ✘ Existing project PBIs will move to the new guidelines from effective date of these guidelines
- ✘ Where counter-part funds are used for PBIs, these guidelines shall still be followed
- ✘ The Banks Task Team will review the implementation of PBIs as part of their supervision mission to PIUs.

4.2 Modalities for Graduated-scale PBIs payment

This shall be payable where it is adjudged that project implementation achieves minimum of Moderately Satisfactory in ISR rating based on the assessment stated in the Bank Aide-memoir; Unsatisfactory ISR rating shall not be paid PBIs.

Percentage payable shall be as follows:

- HS rating – 100% of (two-month) salary payable half-yearly
- Satisfactory – 75% of (two-month) salary payable half-yearly
- MS rating – 50% of (two-month) salary payable half-yearly
- Moderately Unsatisfactory and Unsatisfactory – no payment shall be paid

PBIs shall have been determined at the time of the preparation of the AWPB, and should have been concluded at least 2 months before the commencement of the next project accounting period. The two-month salary is based on the 2024 CONPSS as stated in the footnote to Table 2.

PBIs are designed to reward satisfactory performance in a project; the whole project will be adequately incentivized should satisfactory performance be achieved in the five pillars; otherwise, departmental satisfactory performance will be rewarded. The purpose is to encourage all departments to put up their best performance at all times.

4.3 Mode of payment of PBIs

It is recommended that a lumpsum payment (two-month salary) be made in line with the respective officers' salary evidenced by the most recent payslip, as follows on a half-yearly basis.:

4.3.1 For Highly Satisfactory Rating

Project Coordinator – N1,700,000 (Director)

Procurement Officer/ Project Accountant/Other Officers – N650,000 (Chief)

Finance Officer/Procurement Assistant – N540,000 (Principal Officer)

Other staff – N500,000 (Senior Officer)

4.3.2 Satisfactory Rating

Project Coordinator – N1,275,000 (Director)

Procurement Officer/ Project Accountant – N487,500 (Chief)

Finance Officer/Procurement Assistant – N405,000 (Principal Officer)

Other staff – N375,000 (Senior Officer)

4.3.3 Moderately Satisfactory Rating

Project Coordinator – N850,000 (Director)

Procurement Officer/ Project Accountant – N325,000 (Chief)

Finance Officer/Procurement Assistant – N270,000 (Principal)

Other staff – N250,000 (Senior Officer)

4.3.4 Moderately Unsatisfactory or Unsatisfactory Rating – 0%

Table 2 – Graduated-scale PBIs payment1

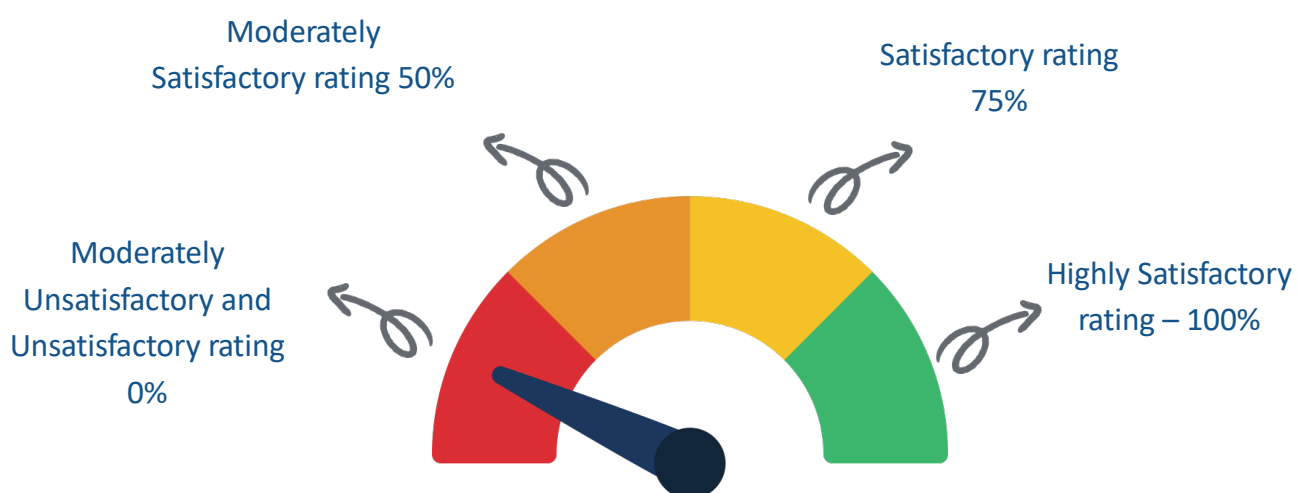
ISR Rating	'000s			
	<u>HS</u> <u>100%</u> <u>N</u>	<u>S</u> <u>75%</u> <u>N</u>	<u>MS</u> <u>50%</u> <u>N</u>	<u>MU and U</u> <u>0%</u> <u>N</u>
Project Coordinator	1,700	1,275	850	0
Procurement Officer, Project Accountant and Internal Auditor	650	487.5	325	0
Finance Officer/Procurement Assistant	540	405	270	0
Other staff (Senior Officer)	500	375	250	0

This is calculated from the New 2024 Consolidated Public Service Salary Structure (CON-PSS)

Stipulated PBIs rates must be uniformly applied in all projects within the Nigeria portfolio

The PBIs payable for each cadre is designed to take into consideration the multiplication factor attached to the ISR rating

GRADUATED SCALE TOP-UPS



5.0 GUIDELINES ON

PROHIBITION OF CERTAIN ALLOWANCES

The following allowances currently being paid by some projects are stopped herewith because they cannot be tied to specific performance in project administration:

- ✘ Allowances paid monthly to FPFMD/PFMU
- ✘ Allowances paid to political appointees
- ✘ And any other similar future allowances; political appointees are not the career civil servants working directly in the PIU/PCU/PMU.

They are those appointed by government to assist in supervision of projects implementation. They are paid their remuneration by the government and are not allowed to be paid from project funds at any time and under any circumstances. Their schedule of duty cannot be tied to any specific performance on the project

All and similar allowances must have been authorized by the CMU and specified in the Legal Agreement

NB: Top-up payments for civil servants assigned to PIUs would end as of January 1, 2026 with a six-month transition period to PBIs for PIU staff

6.0 GUIDELINES ON OPERATION COST (INCLUDING DOCUMENTATION)

6.1 Overview – Project Development Expenditure

Project Development Expenditure are all types of project expenditure required to successfully execute and complete a project. Project Development Expenditure can be sub-divided according to the components of the project and categories.

There are other Project Development Expenditure and the Operating Costs Expenditure. For example, a water construction/improvement project may have the following types based on its components and categories: Component 1: Sector Reforms and Investments; sub-component 1-rehabilitation and expansion of water production and distribution facilities; sub-component 2 - performance-based allocation. Component 2: Water Sector Governance, Institutional Strengthening, and Human Capital Development. Component 3: Sector-wide improvement and Project Management at the Federal and the categories are: 1 – Works, 2 – Goods, 3 – Consultancy Services, 4 – Training and Capacity Building; 5 – Operating Cost. The accounting for project expenditure is done under the component and category divisions. The nature of the expenditure is self-explanatory. Considered below is the Operating Cost for which this guidelines are prepared.

6.2 Definition of Operating Cost

Operating cost is defined as the expenses that is incurred to run the day-to-day operations of a project organization. It is the ongoing expenses that a project incurs to maintain and administer itself on a day-to-day basis. Operating cost can also be defined as the incremental costs incurred for the implementation, management and monitoring of a project. They are expenses used to maintain an organization's existence. The absence or paucity of operating expenses can spell doom on the continued existence of a project. It is therefore essential that it is prudently managed to last up to the completion phase of the project.

Operating cost is “the expenses and income that are not classified in the investing, financing, income taxes or discontinued operations categories. The operating category is the default category for income and expenses and is used to provide a complete picture of a company's operations”. Continuing with the example given above, for that project, the operating costs include the staff's travel expenditures and other travel-related allowances with prior clearance from IDA; equipment rental and maintenance; vehicle operation, maintenance, and repair; office rental and maintenance; materials and supplies; utilities and communication expenses; travel related expenditure; bank charges, etc. the classification of operating cost may differ from project to project, that is, they are project-specific;. The Legal Agreement definition of operating cost must be followed by each project.

As a general rule, the operating cost is set at the beginning of a project at about 5% of the total project expenditure as recommended by the IEG.

This is calculated by the TTL and the task team, then agreed with the borrower during project preparation. The task teams should make “Operating Cost” their own disbursement category for close monitoring & control; and should be so defined in all project documents.

6.3 The effect of ‘Capitalization’ Accounting Policy on Operating Cost

As project incurs operating cost, the value of the items so acquired will determine if they are treated as fixed assets or operating cost. The capitalization policy, as enunciated under the accounting policy, will play a significant role in the description of the items. Once the threshold for assets capitalization is approved by project management and cleared by the Bank, all items that have values per unit equal to or above the threshold are fixed assets while those with lower values per unit shall be treated as operating costs. The capitalization threshold for operating costs will be fixed at N750,000; all items with value per unit of N750,000 or above will be classified as assets while those below are treated as operating costs.

6.4 Special Project Assets

An item procured with value per unit of less than N750,000 but have a duration of more than one accounting year, shall be regarded as “Special Project Assets”; and shall be included in a “Special Projects Assets Register” for reference and monitoring.

Fixed Assets are those intended for use over a period exceeding one accounting year and whose value per unit are equal to or above the threshold for capitalization.

It is hereby stated that no expenditure of any type will be procured for use in the PIUs/ PMUs/PCUs or the supervising MDAs unless they are specified in project documents (Legal Agreement, PIM, etc.)

6.5 Procurement of operating cost

Generally operating cost is subject to country procurement systems. Operating costs are not to be included on STEP. Procurement of items under the operating costs is to follow the under-stated procedures:

- ✚ Define items to be procured with all clarity
- ✚ Conduct market survey/analysis at the beginning of procurement to determine the fair value of items to be procured and the suppliers involved in the markets
- ✚ Procurement will prepare “Request for Quotation” (RFQ) and send to at least 3 suppliers and must meet at least these requirements:
 - Definition of the products or services required with detailed specifications
 - Delivery requirements for the items
 - Quantities on request
 - Payment terms
 - Submission requirements
 - Proposed method of evaluation
 - Decision timeline and review process
 - Contract terms and conditions
- ✚ Prepare the template format in Excel that will make comparison possible, and should include quantities, pricing, volume discounts, and total price before taxes
- ✚ Define the suppliers in the market or refer to the procurement data base for selection after having noted the capacity of the selected suppliers
- ✚ Set up an evaluation committee according to country guidelines
- ✚ The evaluation committee performs the evaluation report and check arithmetical accuracy of submissions
- ✚ Select the lowest responsive bidder
- ✚ Compare with prices of similar items procured before or by other similar projects with appropriate documentation
- ✚ Arrange for the approval of the Project Coordinator

- ✚ TTLs are encouraged to confirm that appropriate costing, aligns with prevailing market rates of the services/goods, at the point of AWPB development and before approval is granted.
- ✚ The Borrower should set up a digital dashboard in which prices of items should be entered by all PCU procurement units for quick access for all parties prior to approvals being given by the PCs/TTLs
- ✚ Finalize the contract award
- ✚ Contact the unsuccessful bidders and explain reasons for their failure to clinch the bids
- ✚ Monitor delivery of items into the PIU store
- ✚ Arrange for inspection and acceptance by the PIU user department
- ✚ Arrange for Project Internal Auditor (PIA) to issue Audit/Store Verification Certificate for items received into stores: for a specimen of the certificate – Annex 5
- ✚ Ensure prescribed payment terms and conditions are followed
- ✚ Procurement Unit shall issue a job completion certificate to the project accountant about how much is due for payment-see Annex 6 for specimen
- ✚ Follow up on post-procurement activities

6.6 Approval procedures for operating cost

Operating cost expenditure usually, is a post-review item; the expenditure is incurred using the government administrative procedures that are acceptable to the Bank. (It is reimbursed from the Bank by using the Statement of Expenditure (SOE) procedures and IFR method. The SOE/IFR are retained in the Project Accounts Section (PAS) of the PCU with the relevant supporting documents. The SOE/IFR with supporting documents are reviewed by the Bank during World Bank missions):

- ✚ Ensure the operating cost expenditure is included in the budget for the year under review or it is carried forward from unspent balances of the previous year(s)
- ✚ Ensure the budget is approved by the Project Coordinator
- ✚ Confirm that the budget has been cleared or given 'no-objection' by the Bank
- ✚ Ensure the activity is approved by the Head of Section or Unit
- ✚ Confirm that the Project Coordinator authorized the activity

6.7 Disbursement procedures

The Project Accounts Section shall ensure the following procedures prior to disbursement:

- Check that the activity has been included in the budget approved by the Project Coordinator
- Ensure that the budget has been given 'no-objection' by the Bank
- Confirm appropriate approvals and authorizations had been obtained
- Confirm that the expenditure is for the intended purposes of the project with regard to economy and efficiency
- Prepare the payment voucher with the supporting documents and transfer instructions to the central bank for federal or commercial bank for states'
- Send the payment vouchers (with supporting documents) and the transfer instructions to the project accountant for review and approval
- Forward the payment voucher and the transfer instructions to Project Coordinator for authorization
- Forward the transfer instructions to the banks
- File off the payment voucher with supporting documents in the accounts section
- In all cases of disbursement, please refer to the FM Manual for guidance and compliance
- Supporting documents for operating cost

For consumables and items purchased for the stores like stationery and other operating cost

- Approved procurement documentation – copies
- Purchase Requisition-copy
- LPO-copy
- Supplier's invoice
- Delivery Note
- Stores Receipts Vouchers-copy
- Utilities bills
- Authorization/Approval memo
- Any others, depending on the nature of transactions

6.8 Reimbursement of operating cost

It is reimbursed from the Bank by using the Statement of Expenditure (SOE) procedures and IFR method. The SOE/IFR are retained in the Project Accounts Section (PAS) of the PCU with the relevant supporting documents. The SOE/IFR with supporting documents are reviewed by the Bank during World Bank missions

6.9 Audit fees

Audit fees payable shall be reasonable, competitive and commensurate with the terms of reference (ToR), personnel requirements, risk assessment and the scope of audit work to be done on the engagement

6.10 Fees for Accounting Software

All World Bank-assisted projects accounting systems are expected to be computerized to facilitate prompt reporting of the financial positions and operational results of the projects in a bid to meet tight reporting deadlines. In spite of the derivable benefits from automated accounting system, it is imperative to have a critical look at the amount of fees charged by accounting software services providers.

These guidelines are issued to ensure reasonable, competitive and appropriate fees are chargeable for the use of accounting software services procured by PIU/PCU/PMU.

The following guidelines shall be followed by all projects for computerized accounting system:

- ✚ The accounting software consultant shall be procured in accordance with World Bank Procurement Guidelines
- ✚ For fees chargeable, reference shall be made to the scale of fees issued by the Nigeria Computer Society (NCS)
- ✚ There should be appropriate review of the team composition proposed by the software consultant for the assignment in order to eliminate surplus requirements for the job. The team composition shall not be lopsided towards the supervisory cadre
- ✚ A project that consists of both Federal and State PIUs/PCUs/PMUs shall have the same software across board
- ✚ The task team and PCU/PIU/PMU shall make adequate reference to what is paid by similar projects for the same software
- ✚ There shall be adequate documentations of the results of the comparison exercise performed by PCU/PIU/PMU and the task team
- ✚ The task team shall grant approval after being satisfied that the charges payable is reasonable in relation to the scope of the assignment

6.11 Travel-related Expenditure

This is incurred either for field work or when staff go on capacity building and training activities. Capacity building and training activities are not for consultants; except where they are involved in conferences as facilitators or when there are team building events.

6.11.1 Procedures for approving travels-Field Work

As mentioned in the section above-approval procedures for operating cost, the following procedures will be used for official travels by projects:

- ✚ Ensure the travel has been included in the budget for the relevant periods
- ✚ Confirm that the budget has been approved by the PCU and cleared by the Bank
- ✚ The Head of Unit should approve the request for travels at least 3 weeks for local travels (and 5 weeks for overseas travels) before the travel date
- ✚ The Project Coordinator should authorize the request for travels at least 2 weeks for local travels (or 4 weeks for overseas travels) before the travel date
- ✚ Staff going for travels shall complete the advance 'payment claim form' (PCF) (See Annex 1 for sample)
- ✚ The advance PCF shall be approved promptly by the Head of Unit and authorized by Project Coordinator
- ✚ The Project Coordinator shall send the approved advance PCF to the project accountant for processing and disbursement (see the procedures under Disbursement (above))
- ✚ Under no circumstances should project expenditure be incurred for private purposes
- ✚ All staff advances must be retired promptly

6.11.2 Procedures for retirement

Within two weeks of return from journey, the project staff is expected to do the following:

- ✚ Complete Expenses Report Form (ERF) (this shows details/total of the expenditure incurred (See Annex 2))
- ✚ Attach the original travel ticket/vehicle receipt
- ✚ Provide the boarding pass for air travels
- ✚ Attach the original hotel accommodation bills
- ✚ Provide receipts for airport taxis and local transportations
- ✚ Submit any excess baggage/luggage claims receipts for project materials and equipment used on field trip; not for personal luggage of the staff
- ✚ Receipts for any other relevant transactions not listed above

Note that per diem refers to subsistence allowance, which is not retired with receipts, it is claimable with no receipts attached.

For Approval and Authorization of the ERF, Accounting for travel-related expenditure, re-

fer to the FM Manual accordingly.

6.12 Additional Procedures: Training, Capacity Building and Workshop

The training plan must have been cleared by the Bank prior to commencement of any activity

- ✘ The training plan must be detailed enough to include the names of the staff going for the activity
- ✘ Justification for the training must be clearly stated on the training plan
- ✘ Ensure the training institutions/facilitators are included with the reasons why they were selected
- ✘ Confirm that the course contents are stated in the plan
- ✘ Ensure that the cost of the training has been carefully estimated and stated in the plan
- ✘ For overseas training, give a detailed explanation of why such trainings are not available locally
- ✘ Ensure an 'Enhanced Project Accountability Framework' is put in place over expenditures in the area of training, workshop and study tours.

See an Enhanced Project Accountability Framework – (Annex 3) for full explanatory notes.

6.13 Daily Subsistence Allowance (Per Diem & Hotel)

It has been observed that projects were paying different DSAs to staff who go on official travels. Some projects use the World Bank rates, and other use pre-approved local costing cleared by the TTLs.

The objective of unified rates for DSA is to ensure expenditure is meant for the purposes of the project with due regard to economy and efficiency in accordance with the terms and conditions of the relevant financing agreements.

It is therefore recommended that the unified rate of DSA be payable in all projects to all categories of staff as provided for below by the World Bank. Allowances will not be paid for activities that take place in the PCU/PIU/PMU location.

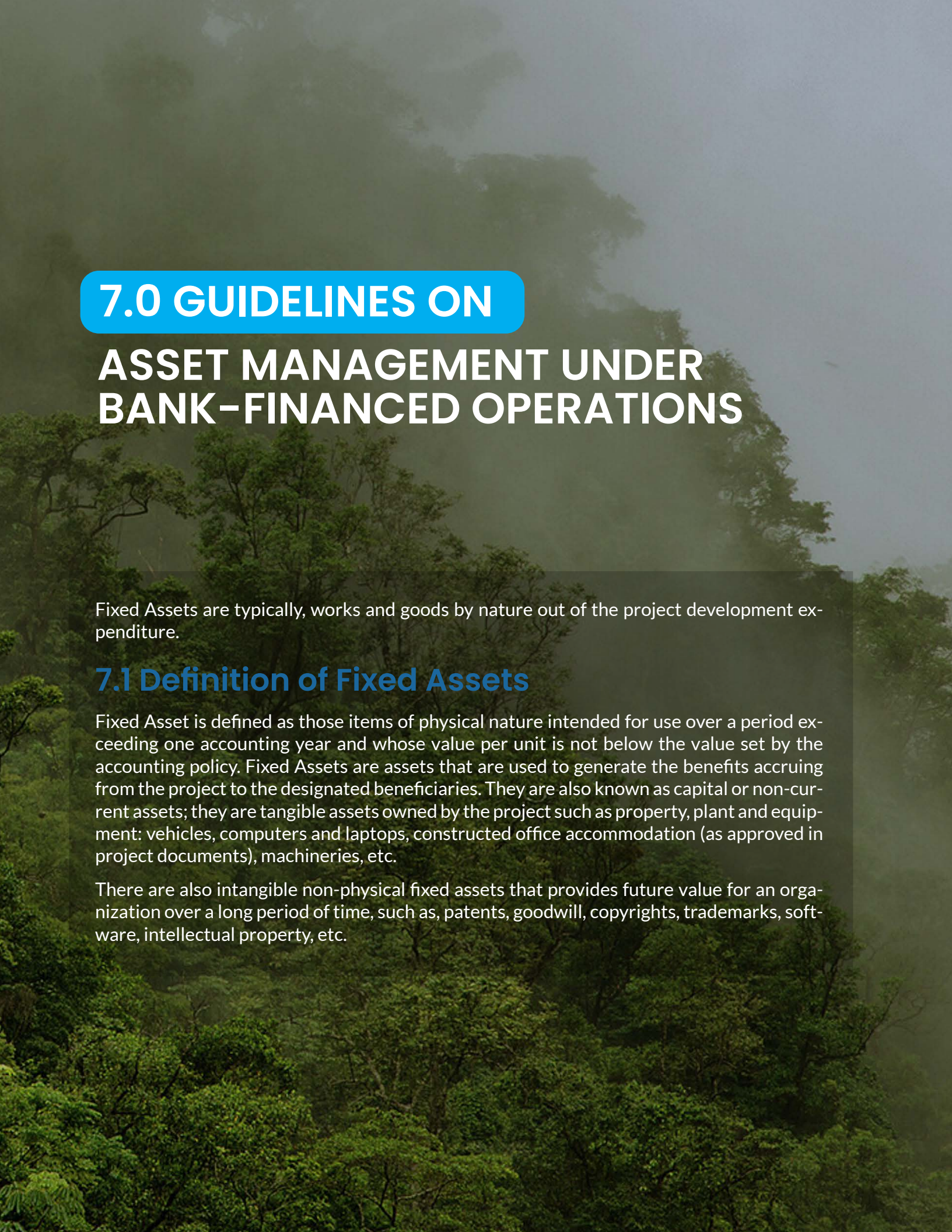
For approved international travels, WB Task Team shall be contacted for international hotel and per diem rates as available on the Nigeria Country Office Intranet.

Please ensure that standard room rates are applied for hotels (local and international) and the hotel rate provided is the maximum allowable rate.

The unified DSA rates are provided below:

PORTFOLIO RATES			
S/N	STATES		
		RATE (N)	RATE (N)
		HOTEL	PER-DIEM
1	Abia	138,330	60,900
2	Adamawa	138,330	60,900
3	Akwa Ibom	138,330	60,900
4	Anambra	138,330	60,900
5	Bauchi	138,330	60,900
6	Bayelsa	138,330	60,900
7	Benue	138,330	60,900
8	Borno	138,330	60,900
9	Cross River	138,330	60,900
10	Delta	138,330	60,900
11	Ebonyi	138,330	60,900
12	Edo	138,330	60,900
13	Ekiti	138,330	60,900
14	Enugu	138,330	60,900
15	Gombe	138,330	60,900
16	Imo	138,330	60,900
17	Jigawa	138,330	60,900
18	Kaduna	138,330	60,900
19	Kano	138,330	60,900
20	Katsina	138,330	60,900
21	Kebbi	138,330	60,900
22	Kogi	138,330	60,900
23	Kwara	138,330	60,900
24	Lagos	152,250	85,550
25	Nasarawa	138,330	60,900
26	Niger	138,330	60,900
27	Ogun	138,330	60,900
28	Ondo	138,330	60,900
29	Osun	138,330	60,900
30	Oyo	138,330	60,900
31	Plateau	138,330	60,900

PORTFOLIO RATES			
32	Rivers	138,330	60,900
33	Sokoto	138,330	60,900
34	Taraba	138,330	60,900
35	Yobe	138,330	60,900
36	Zamfara	138,330	60,900
37	FCT	152,250	85,550
38	Zaria	138,330	60,900
39	Other Cities	138,330	60,900
Kindly note the new kilometer (mileage) allowance for Nigeria @N500 per kilometer, effective November 1, 2024. The new rate will supersede the old rate of N283 per kilometer.			



7.0 GUIDELINES ON

ASSET MANAGEMENT UNDER BANK-FINANCED OPERATIONS

Fixed Assets are typically, works and goods by nature out of the project development expenditure.

7.1 Definition of Fixed Assets

Fixed Asset is defined as those items of physical nature intended for use over a period exceeding one accounting year and whose value per unit is not below the value set by the accounting policy. Fixed Assets are assets that are used to generate the benefits accruing from the project to the designated beneficiaries. They are also known as capital or non-current assets; they are tangible assets owned by the project such as property, plant and equipment: vehicles, computers and laptops, constructed office accommodation (as approved in project documents), machineries, etc.

There are also intangible non-physical fixed assets that provides future value for an organization over a long period of time, such as, patents, goodwill, copyrights, trademarks, software, intellectual property, etc.

7.2 Asset management

Asset management is a systematic process of developing, operating, maintaining, upgrading, and disposing of assets in the most cost-effective manner (including all costs, risks, and performance attributes).

The key components of a good asset management policy and practice:

- ✘ Assets tracking and inventory: detailed records of all assets, including their location, condition and usage history shall be maintained
- ✘ Standard processes: develop consistent procedures for assets acquisition, tracking and disposal
- ✘ Confirm that assets are being effectively utilized and for the intended purpose
- ✘ Lifecycle management: the entire lifecycle of an assets from procurement to disposal with its effective usage being monitored
- ✘ Maintenance planning: regular maintenance to prevent downtime and prolonging lifespan of assets shall be scheduled
- ✘ Emphasize predictive asset maintenance rather than reactive
- ✘ Compliance and risk management: evaluate cost and value of assets to improve budgeting and investment decisions
- ✘ Performance optimization: analyze asset performance data to identify areas for improvement and maximize productivity
- ✘ Training and awareness: educate employees on how to operate and use assets for optimal performance
- ✘ Security and safety: assets should be tagged, barcoded and tracked for safety and security
- ✘ Ensure that the inventoried list of assets is in agreement with the general ledger
- ✘ Estimate the replacement cost of assets that need replacement before the end of the project duration
- ✘ Confirm there is no over-valuation of assets in the financial statement
- ✘ Ensures fixed assets register is cross-referenced to the 'Fixed Assets File'

An Accounting Software shall be subscribed to, to accommodate fixed assets accounting thereby, making processing and reporting easy and prompt in a bid to meet project deadlines.

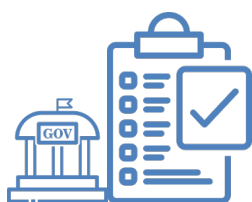
7.3 The effect of ‘Capitalization’ Accounting Policy on Fixed Asset Valuation

As explained in the guidelines on operating cost, the value of the items so procured will determine if they are treated as fixed assets or otherwise.

The capitalization policy, as enunciated under the accounting policy, will play a significant role in the capitalization of fixed assets. Once the threshold for assets capitalization is approved by project management and cleared by the Bank, all items that have values per unit equal to the threshold or above, are fixed assets while those with lower values per unit shall be treated as operating costs. The capitalization policy setting the threshold at N750,000 indicates that all items with value per unit of N750,000 or above will be classified as fixed assets while those below are treated as operating costs.

7.4 Special Project Assets

An item procured with value per unit of less than N750,000 but that have duration of more than one accounting year, shall be regarded as “Special Project Assets”; and shall be included in a “Special Projects Assets Register” for reference and monitoring. Fixed Assets are those intended for use over a period exceeding one accounting year and whose value per unit are equal to or above the threshold for capitalization



Use Government procurement procedures



Issue request for quotation



Award contract to lowest responsive bidder



File relevant documentation at the PIU

7.5 Procurement of Fixed Assets

All fixed assets must be procured in accordance with World Bank procurement guidelines for works and goods: procurement of goods, works and non-consulting services, January 2011, revised July 2024.

The following procedures shall be followed for procurement of fixed assets. Generally fixed assets are subject to procurement procedures that is entered into the STEP process and project management and task team shall decide whether to procure, lease or hire; assets needed for shorter period or not required all the time may be leased or hired depending on needs analysis.

Fixed assets or any other expenditure cannot be procured except as stated in project documents (Legal Agreement, PIM, etc.)



Always use
World Bank
procedures



Develop
procurement
plan and sub-
mit on step



Complete
procurement
of asset as per
World Bank
regulations



Upload relevant
documenta-
tion on STEP



File relevant
documentation
at the PIU

7.5.1 Procurement of fixed assets that are subject to post-review

Assets are defined as items that are in use for more than one year accounting period. Items that satisfy the accounting threshold of N750,000 and above are regarded as fixed assets so long they can endure for more than one accounting year in usage. A possibility exists that those items may not meet the requirement of procurement prior- review threshold.

In such cases, the following guide must be adhered to when procuring post-review fixed assets:

- ✘ At the time of preparation of the first AWPB, a critical need analysis will be carried out to ensure only assets required are procured for the smooth running of project's operations
- ✘ All items to be procured must be in the approved AWPB
- ✘ Fixed assets must be mandatorily purchased in the first year of operations of the project
- ✘ Assets for the MDAs supervising the projects shall be procured in the second year of the project's existence if not possible in the first year
- ✘ Procurement must not be split into smaller units (piece-meal procurement) in order to take advantage of categorization under operating cost
- ✘ Assets must be grouped together for procurement to take advantage of bulk purchase and quantity discount
- ✘ Items above the set accounting fixed assets threshold will be procured as fixed assets using the government system (and not under operating cost category) even when the value falls below the procurement prior-review threshold, notwithstanding that it is not entered into the STEP process; such items must be clearly detailed in the work plan for appropriate notification to the procurement team for required actions
- ✘ The procurement must be approved by the Project Coordinator
- ✘ The Bank's No-Objection must be obtained despite the fact that they are below the procurement threshold

- ✘ When on missions, the Bank will pay close attention to the treatment and categorization of these items

7.6 Procurement procedures

Procurement of items under fixed assets, may be prior/post-review procurement. Once the lowest responsive bidder has been selected, the following procedures shall be followed:

- ✘ Compare with prices of similar items procured before or by other similar projects with appropriate documentation
- ✘ Consult with Google or Microsoft Edge and other online platforms to obtain similar prices for the asset
- ✘ Arrange for the approval of the Project Coordinator
- ✘ Send to the World Bank for the issuance of No-Objection
- ✘ TTL shall consult with other projects before granting No-Objection with appropriate documentation
- ✘ The TTL is encouraged to engage in comparison with similar projects in order to arrive at the most reasonable prices
- ✘ The Borrower shall set up a digital dashboard in which prices of items should be entered by all PIU/PCU/PMU procurement units for quick access for all parties prior to approvals of the PCs/TTLs; Bank TTLs and procurement units shall be granted ready access to the dashboard
- ✘ Ensure the bank grants the No-Objection for the procurement
- ✘ Finalize the contract award
- ✘ Contact the unsuccessful bidders and explain reasons for their non-selection
- ✘ Monitor delivery of items into store
- ✘ Arrange for inspection and acceptance by user department
- ✘ Arrange for project internal auditor (PIA) to issue Audit/Store Verification Certificate for items received into stores: for a specimen of the certificate – Annex 1
- ✘ Ensure prescribed payment terms and conditions are followed promptly
- ✘ Procurement Unit shall issue a job completion certificate to the project accountant about how much is due for payment-see Annex 2 for specimen
- ✘ Follow up on post-procurement activities

7.7 Disbursement procedures (include but not limited to)

(In all disbursement cases, please refer to the Financial Management Manual)

The Project Account Section (PAS) shall ensure the following procedures prior to disbursement:

- ✎ Check that the activity has been included in the budget approved by the Project Coordinator
- ✎ Ensure that the budget has been given 'No-Objection' by the Bank
- ✎ Confirm appropriate approvals and authorizations had been obtained
- ✎ Confirm that the expenditure is for the intended purposes of the project with regard to economy and efficiency

7.8 Post-review procurement

- ✎ Prepare the payment voucher with the supporting documents and transfer instructions to the central bank for federal or commercial bank for states'
- ✎ Send the payment vouchers (with supporting documents) and the transfer instructions to the project accountant for review and approval
- ✎ Forward the payment voucher (with supporting documents) and the transfer instructions to Project Coordinator for authorization
- ✎ Forward the transfer instructions to the banks
- ✎ File off the payment voucher with supporting documents in the accounts section

7.9 Prior-review procurement

- ✎ Prepare withdrawal application (Form 2380) and submit online for approval by the authorized signatories
- ✎ Submit the approved withdrawal application form online with supporting documents
- ✎ Follow up with the bank to ensure prompt disbursement

7.10 Supporting documents

7.10.1 For works and goods that are post-review procurement:

- ✎ Approved procurement documentation – copies
- ✎ Purchase Requisition-copy
- ✎ LPO-copy
- ✎ Supplier's invoice
- ✎ Delivery Note

- Stores Receipts Vouchers (SRV)-copy
- Authorization/Approval memo
- Any others, depending on the nature of transactions

7.10.2 For prior-review procurement:

- Approved procurement documentation – copies
- Purchase Requisition-copy
- LPO-Copy
- Supplier's invoice – pro-forma and final
- Delivery note/waybill
- SRV-copy
- Authorization/Approval memo
- Marine insurance
- Local (inward) transportation bills
- Clearing agent bills
- Guarantees issued by the World Bank to suppliers (if applicable)
- Any other relevant documents

7.11 Replenishment of Designated Account (DA)

Fixed assets procurement may be prior/post-review item. The post-review item is reimbursed from the Bank using the Statement of Expenditure (SOE)/IFR procedures. The SOE/IFR is retained in the Project Accounts Section (PAS) of the PIU/PCU/PMU with the relevant supporting documents. The SOE/IFR with supporting documents are reviewed by the Bank during World Bank missions. The prior-review items are disbursed directly by the Bank unless the PCU has sufficient funds to cover such disbursements

In all cases of replenishment of designated accounts, please refer to the FM Manual

7.12 Valuation of Fixed Assets

Fixed assets are valued in accordance with generally acceptable accounting principles and applicable international accounting standards.

These values will be presented in the quarterly or bi-annual IFRs together with the annual

financial statements submitted for each year of the project

For further information, refer to the Financial Management Manual (FM Manual_OAGF Handbook 2023 (Vol.8) (002).

Note that the FM Manual is an annex to the PIM/POM

7.12.1 Elements of cost in Valuation of Fixed Assets

The cost of an item of property, plant and equipment shall comprise:

- ✘ The purchase price, customs duty and non-refundable purchase taxes, after deducting trade discounts and rebates.
- ✘ The cost of construction of a property is derived from the architect's valuation certificates or the engineer's cost certification for plants, equipment and machinery, including retention.
- ✘ Any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Examples of direct attributable costs are:

- ✘ Costs of employee benefits arising directly from the acquisition, construction, or development of the item of property, plant and equipment;
- ✘ Costs of site preparation;
- ✘ Initial shipping/delivery and handling costs;
- ✘ Installation and assembly costs;
- ✘ Costs of testing whether the asset is functioning properly (costs of producing and sales of samples should be accounted for in the revenue and expenditure of the project)
- ✘ And professional fees
 - The initial estimate of the costs of dismantling and removing the item, and restoring the site on which it was located, the obligation for which an entity incurs either when the asset is acquired, or as a consequence of having used the asset during a particular period for purposes other than to produce inventories during that period (the obligations for costs accounted for are recognized and measured and presented in Provisions, Contingent Liabilities and Contingent Assets in the financial statement).
 - The costs of using or redeploying an item are not included in the carrying amount of that asset.

For example, the following costs are not included in the carrying amount:

- ✘ Costs incurred while an item capable of operating in the manner intended by management is yet to be brought into use or is operated at less than full capacity;

- Initial operating losses, such as those incurred while demand for the item's output builds up; and
- Costs of relocating or reorganizing part or all of the entity's operations
 - Costs and revenues generated from incidental operations are not included because they are not necessary in bringing the asset into its present condition and location. e.g., revenue may be generated using a building site as car park. The costs incurred and revenues realized are incidental and not necessary to bring the assets into the location and condition required to make the assets to function in the manner intended by management. Such revenues and related costs are recognized in surplus or deficit, and included in the classifications of revenue and expenditure

The fundamental rule is the cost of an item is the cost of bringing the item to the present condition and location necessary for it to be capable of operating in the manner intended by management.

7.13 Fixed Assets Register (FAR)

Fixed Assets are tangible assets that have been procured or constructed and held for use over a period exceeding one accounting year and the value of which is not below what the accounting policy stipulates. Attributable costs to be capitalized along with the initial cost of fixed assets shall be in accordance with the accounting policy and applicable accounting standards. Within a reasonable period of assets acquisition, at least within 3 months or less, the Project Accountant (PA) shall cause such assets to be included in the state assets register (STAR). Copies of all supporting documents shall be forwarded to the host Ministry to facilitate their recording in the STAR.

At project closure, all project's assets are transferred to the Government for ownership and deployment in accordance with government guidelines. (See disposal of assets by PIUs/PCUs/PMUs below) Fixed Assets Register (see Annex 3) shall provide details of suppliers, description of goods, original cost, location and disposal of assets.

The Fixed Assets Register highlights for each individual asset, the following information:

- Supplier's name and address;
- Description and location of the asset within the Project;
- Asset reference (identification) number;
- Purchase price (cost) and/or valuation;
- Date of purchase and disposal;
- Useful life of the assets
- Serial or registration number
- Additions to the asset; condition of asset, etc.
- Insurance status

✚ Suppliers' caveat (if any)

The FAR will be regularly updated and checked. All fixed assets must bear identification tags for security and ease of reference including barcodes if funds permit.. If funds are available and the expenditure considered reasonable in the circumstances, the assets may be bar-coded, e.g., laptops, computers; moving assets like vehicles should be tracked, using reliable internet services provider, to determine location even when on official journey-this serves as security against un-official use, theft and recovery facilitation. All fixed assets must also be insured against fire, theft and burglary. The register can be maintained digitally by the accounting software.

7.13.1 Maintenance of Fixed Asset Register (FAR)

A FAR (digital or physical) shall be maintained for recording all fixed assets procured or constructed from each project fund or donated by any other body. The register shall contain detailed information concerning each asset and assets shall be code-numbered for proper identification as to categories and location.

The assets register shall be designed to accommodate the additions and disposals of asset. A summary of fixed assets shall be extracted from the FAR and form part of the project management report and financial statements. All movable fixed assets such as vehicles will carry the imprint of the project name.

A Fixed Assets File shall be maintained containing all the original purchase documents, SRV/SIV, insurance documents, cost worksheet and the photocopies of the relevant payment vouchers/withdrawal form 2380 (please refer to the Disbursement Handbook:<http://documents.worldbank.org/curated/en/755111468315536868/Disbursement-handbook>)

Procedures for maintenance of Fixed Asset Register.

- ✚ The Finance Officer shall scrutinize the Project Vehicles files and extract details relating to the purchase or acquisition of assets.
- ✚ The invoiced value of the fixed asset item shall be compared with the contract documents to ensure they are in accordance therewith.
- ✚ Cost associated with fixed assets shall be collated using a worksheet.
- ✚ Where joint costs are incurred, the Finance Officer shall apportion them to the specific assets acquired. Such costs are: transit insurance, clearing agent cost etc.
- ✚ The FO shall obtain the distribution or location list of the assets from the store records.
- ✚ He shall review the total cost of the assets and make appropriate entries in the Fixed Asset Register. The worksheet shall be maintained in a separate file (Fixed Asset File).

Implementing guidelines for asset registration, tracking, transferring and disposal of project assets to ensure accountability and sustainability.

- ✚ The documents (FAR) to be updated regularly and shared with the Bank and FMOF.

- ✎ An assets dashboard would be developed by the Bank and routinely shared with IERD.

7.14 Asset's verification

- ✎ Annually the Project Coordinator through the Project Accountant shall issue guidelines for stocktaking including date and procedures.
- ✎ Fixed Assets Verification exercise shall be conducted to ascertain the existence, custody, location, ownership and conditions of the Projects Fixed Assets
- ✎ The result of the asset verification exercise shall be reconciled with the balances in the FAR, and differences if any will be investigated.
- ✎ Submit an asset verification report to the PC and include In the IFR for the period

7.15 Monitoring and Controls Over the Use of Project Vehicles

In view of the nature, importance, and the use of motor vehicles in the overall achievement of the PDOs of the project by the PIUs/PCUs/PMUs, the following guidance is provided on the monitoring and control over the use of motor vehicles



7.15.1 Develop a Clear Policy and Guidelines:

- ✎ Develop and enforce a clear policy on the acceptable use of official vehicles, explicitly prohibiting personal use except for minor exceptions (such as emergencies).
- ✎ Vehicles must be procured in line with the World Bank's guidelines including purchase must be from frontline vendors only
- ✎ Communicate the policy to all employees, especially those with vehicle access.



7.15.2 GPS Tracking:

- ✎ Install GPS tracking systems in all official vehicles to monitor usage, routes, and destinations in real-time.

- This discourages unauthorized trips and enables tracking for accountability.



7.15.3 Trip Logbooks:

- Require drivers or users to maintain detailed logbooks, recording each trip's purpose, start and end locations, mileage, and travel times.
- Regularly review these logs for compliance with the policy.



7.15.4 Fuel Cards Linked to Official Mileage:

- Use fuel cards that require drivers to enter mileage at each fill-up.
- This helps match fuel usage with official mileage and identify any discrepancies or unauthorized travel.



7.15.5 Conduct of Regular Audits:

- Conduct periodic audits of vehicle use records, fuel consumption, and GPS logs to verify compliance.
- Audits also serve as a preventive measure against misuse.



7.15.6 Issue an Authorization for Each Trip:

- Implement a pre-authorization system for vehicle use, where each trip requires approval from a supervisor, especially if the trip is beyond regular office routes or involves long distances.



7.15.7 Establish After-Hours Restrictions:

- Limit vehicle use to working hours, unless pre-approved for official after-hours activities.
- GPS tracking can also alert administrators to after-hours vehicle usage.



7.15.8 Set up an Accountability Framework and Penalties:

- Hold employees accountable for misuse with a clear disciplinary process.
- Consequences, such as written warnings, loss of privileges, or financial penalties, can serve as strong deterrents.



7.15.9 Establish Designated Parking Locations:

- Require that vehicles be parked in designated, secure company locations when not in use.
- This discourages employees from taking vehicles home or using them for non-official purposes.



7.15.10 Conduct Random Inspections:

- Conduct random spot checks of vehicles, including mileage, fuel levels, and condition, to ensure they match the logs and reported usage.

7.16 Disposal of Assets by PIUs/PCUs/PMUs

Assets are sold or disposed of when they have come to the end of their useful lives, either within the life of the project or at project closure

In any case, the government system on assets sale and disposal must be strictly adhered to in accordance with Part X of the Public Procurement Act 2007-sections 55 & 56-Disposal of Public Property, which can be summarized as follows:

- For the purposes of this Act, every procuring entity shall also be the disposing entity
- The open competitive bidding shall be the primary source of receiving offers for the purchase of any public property offered for sale
- Policies, practices and guidelines issued by the Bureau of Public procurement shall be followed
- Use standardized documents issued by the Bureau of Public Procurement

- ✚ All classes of government assets (tangible and intangible) are eligible for disposal
- ✚ Disposal can be by sale and rental; lease and hire purchase; licenses and tenancies; franchise and auction; transfers from one government department to another with or without financial adjustments; it can also be by offer to the public at an authorized variation (by public auction)
- ✚ Disposal of fixed assets should be transferred to a government entity on a purchase basis.
- ✚ The Accounting Officer (Permanent Secretary) shall authorize the preparation of a valuation report by an independent evaluator, or such professional with appropriate competence to carry out the valuation
- ✚ The disposal proceeds shall accrue to the income of the government
- ✚ Disposal will be done to take account of the most advantageous returns in order to maximize revenue accruing to the government
- ✚ The preferred disposal methods for WBG assets are transfer to another project or sale by auction, with principles for auction and sale procedures to be established

A copy of the Procurement Act 2007 is attached to this document

ANNEX 1: PAYMENT CLAIM FORM AND EXPENSE REPORT FORM

Component Cost Code	Activity/Component Description	Amount (N)
TOTAL REQUEST		N _____

I hereby authorize the deduction of this Advance from my salaries if the entire amount is not satisfactorily retired within the stipulated period.

Project Staff Name and Signature _____

Date: _____

Authorized by: _____

Name Signature & Date

Approved by: _____

EXPENSES REPORT FORM

		DATE:	PV.NO:
GENERAL NATURE OF EXPENSES:		NAME OF CLAIMANT:	
DETAILS OF EXPENSES		CODE	N : K
TOTAL EXPENSES			
LESS: ADVANCE TAKEN			
1. PV _____ DATE: _____ AMOUNT in ₺			
2. PV _____ DATE: _____ AMOUNT in ₺			
BALANCE DUE TO CLAIMANT / (REFUND TO PROJECT)			
UNUSED ADVANCE REFUNDED. RECEIPT NUMBER REF:			
	SIGNATURE OF CLAIMANT:		
	EXPENSES/CLAIMS APPROVED BY:	SIGNATURE	
N:	AUTHORISED BY:	SIGNATURE	
AMOUNT RECEIVED BY:			
SIGNATURE: _____			
DATE: _____			

ANNEX 2 : TRAINING ACCOUNTABILITY

1. The objectives of a strengthened accountability framework include to provide guidelines on minimum requirements to be complied with regarding workshops, training, and related activities.

Specific accountability framework for training, workshops, study tours, etc

2. An enhanced accountability framework is put in place over expenditures in the areas of training, workshops, study tours, etc. as follows:

✚ At the beginning of each fiscal year, a separate training summary plan shall be developed and shared with the TTL for review as part of the annual work plan.

✚ All training, i.e., local and international, would require prior clearance from the Bank's TTL before they are undertaken. The request for clearance should, at a minimum, include the following:

- A demonstrated linkage between the rationale for the workshop/training/etc. and the Development Objective of the project shall be established;
- Annual Work Program (AWP) to which the activity falls shall be identified;
- The number of trainees, their function and mode of selection will be defined. This should also include the number of times during the past 18 months that listed trainees had benefitted from training;
- Number of years before retirement from service of each of the proposed trainees;
- The process used for selection of training provider, and if foreign training, rationale for not proposing local training, to be provided;
- Training prospectus and reference to the beneficial outcome of the training to be provided; and
- Provision of the detailed cost of the event: if local training/workshop/sensitization, the following additional information would need to be provided - viz: i) venue for the event, ii) how venue was or is proposed to be selected, iii) venue rental, refreshments/lunches, per diem, transport cost (air or land travel cost per trainee);
- No residential local training program will be allowed where the venue of the training is in the locality of the trainees; the preferred choice of locality should be the location of the majority of officials to be trained.

3. Only on the basis of these above submissions and TTLs' prior clearance will expenses be committed and become eligible for financing under the project.

✚ Each PIU will ensure a formal process of accountability is instituted on training expenditures which will include:

- Submission of training report by the trainee;
- Certificate of attendance from the training institution;

- Relevant travel certifications such as air tickets, boarding passes for air travel, hotel bills etc.;
 - Consistent with the Government's cashless policy, air tickets shall be procured directly from the airline through electronic payment or cheque (no cash payments shall be allowed); and
 - Similar practice shall also be applied in the payment to vendors and tuition fee to training providers.
- ✚ Reduced amount of DSA will be paid where training /workshop organizers provide meals and accommodation. Cash advance granted to Project staff must be retired by concerned staff within the timeline specified in the PIM before new advance is granted. Where retirement of an advance is past due, an automatic payroll deduction of the unretired amount should be effected. To keep track of cash advances disbursed, an Advances Register shall be maintained as a control measure.
- ✚ The Project Internal Auditor shall include in their work program periodic random audits of travel advances and retirement thereof, as well as a review of the training / workshop conducted. A report of this review shall be provided to the PC as well as the Bank TTL.

ANNEX 3 – AUDIT/STORE VERIFICATION CERTIFICATE

AUDIT/STORE VERIFICATION CERTIFICATE

THE PROJECT COORDINATOR/MANAGER

I have verified and that the item/items supplied by.....
.....

On receipt No.....or Contract Agreement Date
..... *fully perfected by both parties,*

For the sum of.....

Is/are verified and found to be correct in quantity/description please.

Name: Verification of Items Supplied

Items verified by user dept.:

Signature:

Name:

Date:

Rank:

Unit stamp

Date:

Unit Stamp

Sign:

ANNEX 4 – JOB COMPLETION CERTIFICATE

PROCUREMENT UNIT

JOB COMPLETION CERTIFICATE

1. SOURCE OF FUNDING:
2. PROCUREMENT METHOD:
3. CONTRACT TITLE:
4. NAME AND ADDRESS OF CONTRACTOR:
5. ADVERTISEMENT DATE:
6. BID OPENING/EVALUATION DATE:
7. WORLD BANK'S NO OBJECTION DATE:
8. AWARD DATE:
9. INITIAL CONTRACT SUM:
10. FINAL CONTRACT SUM:
11. PAYMENT TERMS:
12. AMOUNT PAID TO DATE:
13. BALANCE, IF ANY:
14. DATE OF COMPLETION:
15. The items supplied are found to be satisfactory, therefore the company is entitled to _____ percent payment of the Contract sum which is N _____

Please see attached for detailed verification of items.

PREPARED BY:

CHECKED BY:

NAME:

NAME:

SIGN/DATE

ANNEX 5 – FIXED ASSETS REGISTER

CATEGORY OF ASSETS:
ASSETS TYPE:
NAME OF ORGANIZATION:

SAMPLE

Asset File S/N	Suppliers Name and Address	Refer- ence Nos	Date of Pur- chase	Cost of Pur- chase	Major Addi- tion/ Valua- tion	Total	Identif- ic-ation Nos	Estimat- ed Life(% of Depre.)	Depre- ciation	Depre- ciation to Date	Impair- ment	Net- Book value	Re- marks
													Caveat (if any)
		TOTAL											

Prepared By: -----
Reviewed By: -----
Approved BY: -----

Note – A Card is maintained for each item; this register is cross-referenced to the ‘Fixed Assets File’. All cards are kept together in a Binder for each category of fixed assets.

