**FINANCIAL INTELLIGENCE AGENCY OF LIBERIA**

Airfield, Sinkor,

Monrovia Liberia

# OPERATIONAL AND ADMINISTRATIVE MANUAL

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**FOREWORD**

The Financial Intelligence Agency of Liberia (FIA) proudly presents this **Operational and Administrative Manual** as a cornerstone of institutional governance, accountability, and operational excellence. The Manual is designed to serve as both a reference and a practical guide for the Agency's management and staff in the consistent application of approved policies, procedures, controls, and operational standards.

This Manual establishes a structured framework for accountability, transparency, efficiency, and effective internal control. It defines responsibilities, establishes reporting relationships, harmonizes administrative and operational processes, and provides clear procedures for decision-making and the management of the Agency's resources.

By standardizing administrative, operational, and financial management practices, the Manual is intended to promote continuity of operations, compliance with applicable laws and regulations of the Republic of Liberia, adherence to Government of Liberia financial management requirements, and alignment with the Agency's strategic objectives. It also supports the protection of public resources and the strengthening of public confidence in the Agency.

Every employee of the FIA, from entry-level personnel to senior management, is expected to become familiar with and comply with the provisions of this Manual as they relate to their respective duties and responsibilities. The Manual is intended to be a living document that provides practical guidance, clarifies responsibilities and reporting lines, and promotes ethical and professional conduct.

Management shall be responsible for ensuring the effective implementation of the Manual, addressing matters requiring interpretation, and recommending appropriate amendments where necessary. Employees are encouraged to identify operational challenges and propose improvements through the established institutional channels.

Recognizing that the legal, regulatory, financial, technological, and operational environment continues to evolve, this Manual shall be reviewed periodically and amended as necessary to reflect legislative and regulatory reforms, changes in Government financial management systems, emerging professional standards, operational experience, and lessons learned.

The Financial Intelligence Agency reaffirms its commitment to **integrity, professionalism, accountability, transparency, efficiency, and service excellence**. All staff are therefore called upon to uphold the principles contained in this Manual, comply with applicable laws and institutional policies, safeguard public resources, and contribute to the effective fulfillment of the Agency's mandate.

**Signed:**
**Hon. Mohammed A. Nasser**
**Officer-in-Charge**
Financial Intelligence Agency
Republic of Liberia

# 1 PART I: INTRODUCTION AND OBJECTIVES

## 1.1 INTRODUCTION

1.1.1 The **Financial Intelligence Agency (FIA)** is an autonomous national institution established by legislation to serve as Liberia's central financial intelligence authority for receiving, requesting, collecting, analyzing, and disseminating financial intelligence and other relevant information relating to suspected proceeds of crime, money laundering, terrorist financing, and related financial crimes, in accordance with its statutory mandate.

1.1.2 The legislation establishing the Financial Intelligence Agency was enacted by the Legislature of the Republic of Liberia and subsequently published by the appropriate authority in accordance with the laws of Liberia.

1.1.3 The FIA shall perform its statutory functions in accordance with the FIA Act, applicable laws and regulations of the Republic of Liberia, Government of Liberia financial management requirements, and other applicable national and international obligations.

1.1.4 This Operational and Administrative Manual establishes the framework within which the Agency's administrative, operational, financial, and related support functions shall be performed.

## 1.2 SCOPE OF THE MANUAL

### 1.2.1 General Scope

1.2.1.1 This Manual establishes the policies, procedures, systems, internal controls, responsibilities, and operational guidelines governing the administrative, operational, and financial activities of the Financial Intelligence Agency.

1.2.1.2 It provides guidance on the initiation, processing, authorization, approval, recording, reporting, monitoring, and control of Agency activities and transactions.

### 1.2.2 Financial Management Scope

1.2.2.1 With respect to financial management, this Manual establishes procedures relating to:

- Budget preparation, execution, and monitoring;
- Revenue and other receipts;
- Expenditure management;
- Procurement-related payment processes;
- Payment vouchers;
- Payroll, allowances, and personnel-related payments;
- Advances and retirements;
- Reimbursements;
- Cash and bank management;
- Bank reconciliations;
- Asset and inventory management;
- Financial reporting;

- Records management;
- Internal controls and segregation of duties; and
- Other financial management activities of the Agency.

## 1.3 ACCOUNTING AND FINANCIAL REPORTING FRAMEWORK

1.3.1 The Agency's financial records and reports shall be maintained and prepared in accordance with applicable Government of Liberia financial management laws, regulations, policies, systems, and approved accounting and reporting requirements.

1.3.2 Where applicable, the Agency shall comply with the Public Financial Management Act and its amendments and regulations, approved Government of Liberia financial management systems, applicable Cash Basis International Public Sector Accounting Standards (Cash Basis IPSAS), and other relevant Government financial management directives.

## 1.4 OBJECTIVES OF THE FINANCIAL MANAGEMENT PROCEDURES

1.4.1 The financial management procedures contained in this Manual are intended to:

a) Ensure that the Agency's books of accounts and financial reports are prepared in accordance with applicable Government of Liberia financial management laws, regulations, policies, and accounting standards;
b) Enable management to receive accurate, complete, and timely financial information and reports;
c) Promote the proper, economical, efficient, and accountable use of public funds and other Agency resources;
d) Strengthen internal controls, treasury management, accountability, transparency, and value for money;
e) Safeguard Agency funds, assets, records, and other resources against loss, misuse, unauthorized use, fraud, and error;
f) Establish clear responsibilities and appropriate segregation of duties in financial transactions; and
g) Provide a consistent framework for the recording, processing, reporting, and control of financial information.

## 1.5 PURPOSE AND OBJECTIVES OF THE MANUAL

### 1.5.1 Purpose

1.5.1.1 The purpose of this Manual is to provide a comprehensive framework for the effective management of the Agency's administrative, operational, and financial affairs.

1.5.1.2 The Manual is intended to:

- Promote transparency, accountability, integrity, and good governance throughout the Agency;
- Establish standardized procedures for administrative, operational, and financial activities;
- Provide clear guidance for the initiation, authorization, processing, approval,

recording, and reporting of transactions;
- Establish appropriate internal controls and segregation of duties;
- Provide guidance for the proper recording and safeguarding of financial and administrative records;
- Support the preparation of accurate and timely financial and management reports;
- Clarify the roles and responsibilities of management and staff; and
- Provide a common reference for the consistent implementation of Agency policies and procedures.

1.5.1.3 This Manual supersedes previous internal financial and administrative procedures to the extent that such procedures are inconsistent with its approved provisions.

1.5.1.4 All employees, particularly personnel assigned to the Finance & Administration Directorate, shall familiarize themselves with the provisions of this Manual and perform their duties in accordance with applicable policies and procedures.

### 1.5.2 Objectives

1.5.2.1 The objectives of this Manual are to:

a) Establish a sound operational, administrative, and financial management framework for the Agency;
b) Ensure that Agency financial activities are conducted in accordance with applicable laws, regulations, Government of Liberia financial management requirements, and approved FIA policies and procedures;
c) Ensure that budget execution is properly controlled and monitored through approved Government financial management systems, including IFMIS and other authorized systems, as applicable;
d) Maintain complete, accurate, and reliable accounting records identifying the sources and application of Agency funds;
e) Provide accurate and reliable financial and management reports in accordance with Government of Liberia reporting requirements and applicable accounting standards;
f) Facilitate sound management decision-making through timely and reliable financial information;
g) Establish appropriate controls over the initiation, processing, authorization, approval, payment, recording, and reconciliation of transactions;
h) Protect the confidentiality, integrity, and availability of financial and administrative information; and
i) Promote efficiency, accountability, transparency, and effective stewardship of public resources.

### 1.5.3 Application of the Manual

1.5.3.1 This Manual shall become effective upon formal approval by the authorized management authority of the Financial Intelligence Agency.

1.5.3.2 The Manual shall apply to:

- The Executive Management of the Agency;
- All departments, directorates, units, and sections;
- All permanent and temporary employees;
- Consultants and other personnel performing functions on behalf of the Agency, to the extent applicable;
- Agency-funded projects and activities; and
- Donor- or partner-funded activities administered or implemented by the FIA, subject to applicable funding agreements and relevant laws and regulations.

1.5.3.3 Where donor or partner requirements apply to a specific project or activity, such requirements shall be considered together with applicable Liberian laws, Government financial management requirements, and FIA policies.

## 1.6 UPDATING AND REVISION OF THE MANUAL

### 1.6.1 Review of Government Requirements

1.6.1.1 The FIA shall periodically review this Manual to ensure that its provisions remain consistent with changes in applicable laws, regulations, policies, systems, procedures, and financial management requirements of the Government of Liberia, including requirements issued by the Ministry of Finance and Development Planning (MFDP) and other competent authorities.

### 1.6.2 Responsibility for Monitoring Changes

1.6.2.1 The Comptroller, in coordination with the Finance & Administration Directorate and other relevant units, shall monitor changes affecting the Agency's financial management framework and bring such changes to the attention of management for consideration and appropriate action.

### 1.6.3 Alignment with Government Financial Management Systems

1.6.3.1 Revisions to the financial management provisions of this Manual shall, where applicable, reflect changes in:

- Government of Liberia financial management systems;
- IFMIS and other authorized financial systems;
- Government Chart of Accounts (COA);
- Budget classification and reporting requirements;
- Applicable accounting and reporting standards;
- Cash Basis IPSAS requirements; and
- Other applicable Government financial management policies and procedures.

### 1.6.4 Approval and Circulation of Amendments

1.6.4.1 Any proposed amendment, modification, or revision to this Manual shall be documented and submitted through the established approval process.

1.6.4.2 No amendment shall take effect until formally approved by the authorized management authority.

1.6.4.3 Approved amendments shall be communicated to affected departments, units, and staff through an official interoffice memorandum, circular, policy directive, or other authorized communication.

**1.6.5 Version Control**

1.6.5.1 Each approved revision shall be assigned a version number and effective date. The responsible Directorate shall maintain a revision history and ensure that staff have access to the current approved version of the Manual.

**1.6.6 Donor and Partner Requirements**

1.6.6.1 Where the FIA receives donor or development-partner funding for a specific project or activity, the applicable grant agreement, financing agreement, or approved project document shall be considered in the administration and financial management of that funding.

1.6.6.2 Where a donor or partner requirement is more specific than the provisions of this Manual, the specific requirement may apply to the relevant project or funding arrangement, provided that it is consistent with applicable laws and regulations of the Republic of Liberia and has been duly accepted by the Agency.

1.6.6.3 Where there is an apparent conflict between donor requirements and this Manual, the matter shall be referred to the appropriate management authority for review and resolution before implementation.

1.6.6.4 All donor- or partner-funded transactions shall remain subject to appropriate documentation, authorization, accountability, financial reporting, internal controls, and audit requirements.

**1.7 GUIDING PRINCIPLES**

The implementation of this Manual shall be guided by the following principles:

**1.7.1 Accountability**

1.7.1.1 All officers and employees shall be accountable for the proper use, management, and safeguarding of Agency resources entrusted to them.

**1.7.2 Transparency**

1.7.2.1 Agency transactions and administrative processes shall be conducted transparently, subject to applicable laws, confidentiality requirements, and the Agency's mandate.

**1.7.3 Integrity**

1.7.3.1 All staff shall perform their duties honestly, objectively, professionally, and in the best

interests of the Agency and the Republic of Liberia.

**1.7.4 Segregation of Duties**

1.7.4.1 Responsibilities for requesting, preparing, reviewing, verifying, approving, paying, recording, and reconciling transactions shall be appropriately separated to reduce the risk of error, fraud, abuse, and unauthorized transactions.

**1.7.5 Compliance**

1.7.5.1 All activities covered by this Manual shall comply with applicable laws, regulations, Government policies, approved FIA policies, and authorized management directives.

**1.7.6 Value for Money**

1.7.6.1 Agency resources shall be utilized economically, efficiently, effectively, and only for authorized purposes.

**1.7.7 Confidentiality and Information Security**

1.7.7.1 Sensitive administrative, financial, and operational information shall be protected against unauthorized access, disclosure, alteration, loss, or misuse.

**1.7.8 Professionalism**

1.7.8.1 All employees shall perform their duties with competence, diligence, impartiality, and respect for the standards of public service.

**1.7.9 Responsibility for Implementation**

1.7.9.1 The successful implementation of this Manual is a collective responsibility of management and staff.

1.7.9.2 Management shall:

- Provide appropriate oversight and direction;
- Ensure that adequate internal controls are established and maintained;
- Ensure that responsibilities are clearly assigned;
- Monitor compliance with approved policies and procedures; and
- Take appropriate corrective action where non-compliance is identified.

1.7.9.3 All Employees shall:

- Familiarize themselves with provisions applicable to their functions;
- Perform their duties in accordance with approved procedures;
- Maintain complete and accurate supporting documentation;
- Protect Agency resources and information;
- Report suspected irregularities through established channels; and
- Cooperate with internal and external oversight and audit activities.

**1.8 INTERPRETATION OF THE MANUAL**

1.8.1 Where any provision of this Manual is unclear, the matter shall be referred through the

appropriate supervisory and management channels for interpretation.

1.8.2 No employee shall independently disregard, modify, or waive a requirement contained in this Manual without proper authorization.

1.8.3 Where a provision of this Manual conflicts with applicable law, regulation, Government directive, or other legally binding requirement, the applicable higher-level requirement shall prevail, and the relevant provision of the Manual shall be reviewed and amended accordingly.

**1.9 EFFECTIVE DATE**

1.9.1 This Manual shall become effective on the date of its formal approval by the authorized management authority of the Financial Intelligence Agency.

1.9.2 All previous internal procedures, instructions, or practices that are inconsistent with this Manual shall be reviewed and, where necessary, withdrawn or amended.

# 2 PART II: FINANCIAL MANAGEMENT

## 2.1 LEGAL AND STATUTORY FOUNDATION OF THE PV PROCESS

### 2.1.1 Establishment and Mandate of the FIA

2.1.1.1 On July 29, 2022, by an Act of the National Legislature, the Financial Intelligence Unit (FIU) Act of 2012 was repealed, bringing into being the establishment of the Financial Intelligence Agency (FIA) of Liberia. The FIA is an independent and autonomous agency established to serve as the central, national agency of Liberia responsible for the receipt, analysis and conduct of preliminary investigations of suspicious transactions or activities reports, currency transactions or activities reports, and other information relevant to money laundering, associated predicate offenses, terrorist financing, financing of the proliferation of weapons of mass destruction, and proceeds of crime (FIA Act, 2021, Chapter 67.2, Section (1)).

2.1.1.2 The FIA is headed by a Director General, who is responsible for the performance of the functions and powers of the Agency and for its day-to-day administration, and who is answerable to the President of the Republic of Liberia for the proper administration and overall performance of the Agency. The Director General of the FIA additionally serves as Secretary General of the National AML/CFT Inter-Ministerial Committee (IMC) established under Section 15.1.5 of the Anti-Money Laundering, Terrorist Financing, Preventive Measures, and Proceeds of Crime Act, 2021 (the "AML/CFT Act, 2021").

**Statutory basis:** *FIA Act, 2021, §67.2 (establishment and autonomy); AML/CFT Act, 2021, §15.1.5 (Inter-Ministerial Committee).*

### 2.1.2 Financial Autonomy and Funds of the FIA

2.1.2.1 Section 67.6 of the FIA Act, 2021 is the cornerstone of the Agency's financial administration and the primary statutory legitimization of the Payment Voucher process. It provides that the FIA shall have financial autonomy in the implementation of all of its programs and shall receive its funding on a quarterly basis within each fiscal year. The sources of the Agency's funds include: (a) funds approved through the national budget in line with its approved work plan, in an amount sufficient to exercise its functions and powers effectively; (b) funds allocated and disbursed quarterly to reflect the financial and operational independence of the FIA; (c) other funds approved by the Minister of Finance and Development Planning; and (d) donations and grants from donors and international organizations, which, when received, shall be reported to the Ministry of Finance and Development Planning (MFDP) for national accounting purposes.

2.1.2.2 In order to protect its operational autonomy and independence, the FIA has the statutory power to utilize its own budget in line with its approved operational plan, ranging from staff compensation to the purchase of all its goods and services to enhance the work of the Agency. The exercise of that power through the Payment Voucher process described in Part 3.0 of this Manual is therefore an exercise of a right conferred by statute. Section 67.6

further requires that the FIA keep books of accounts and proper records in accordance with the PFM Act.

**Statutory basis:** *FIA Act, 2021, §67.6 (funds, financial autonomy, books of accounts); PFM Act, 2009, §39 (application of general financial management provisions to autonomous agencies).*

### 2.1.3 Section 0.3 The Framework of Applicable Instruments

2.1.3.1 The PV process and all financial operations of the FIA are governed by a hierarchy of statutory and regulatory instruments. Figure 1 illustrates how the FIA Act, 2021 anchors the Agency's financial procedures within the wider public financial management architecture of the Republic of Liberia, and Table 0.1 summarizes each instrument and its relevance to the PV process.

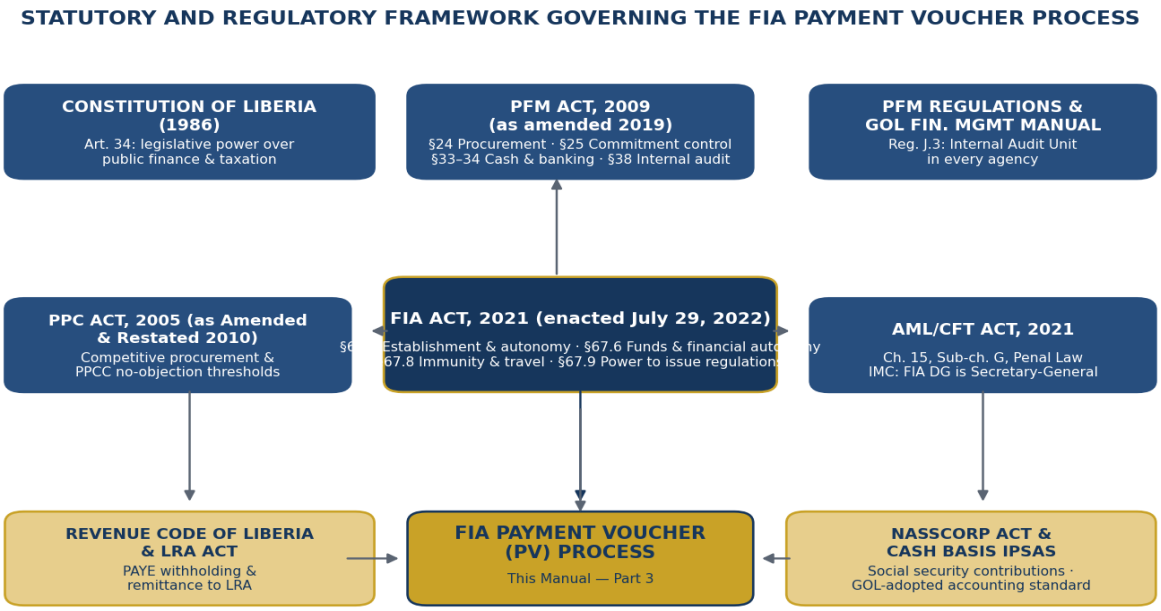



*Figure 1. The FIA enabling Act anchors the PV process within Liberia's public financial management statutory architecture.*

*Figure 1. Statutory and regulatory framework governing the FIA Payment Voucher process.*

***Register of Applicable Statutory Frameworks***

| Instrument | Key Provisions | Relevance to the PV Process |
|---|---|---|
| FIA Act, 2021 (approved July 29, 2022) | §67.2 Establishment and autonomy; §67.6 Funds and financial autonomy; §67.7 Confidentiality; §67.8 Immunity and travel approvals; §67.9 Regulatory power of the DG | Legitimizes the FIA's use of its own budget; empowers the DG to issue this Manual; governs confidential (intelligence) expenditure |
| Public Financial Management Act, 2009 (as amended 2019) | §24 Contracts and procurement; §25 Commitment control; §26 Reallocations; §33–34 Cash management and banking; §35– | Supplies the expenditure, commitment-control, banking, accounting, internal-audit and sanctions rules applied at every |

| Instrument | Key Provisions | Relevance to the PV Process |
|---|---|---|
| | 36 Accounting and reporting; §38 Internal control and audit; §39–42 Autonomous agencies; §47 Sanctions | PV stage |
| PFM Regulations, 2009 (as amended) | Part J: Internal Audit Units in every government agency | Legal basis for the Internal Audit Clearance at Step 2 of the PV process |
| Public Procurement and Concessions Act, 2005 (as Amended and Restated, 2010) | Competitive procurement methods; PPCC review and "no objection" thresholds set by regulation | Governs procurement documentation attached to the Administrative Request Form at Step 1 |
| Anti-Money Laundering, Terrorist Financing, Preventive Measures, and Proceeds of Crime Act, 2021 | Chapter 15, Sub-chapter G of the Penal Law; §15.1.5 Inter-Ministerial Committee | Defines the FIA's core mandate financed through the PV process; DG is IMC Secretary General |
| Revenue Code of Liberia (as amended) and LRA Act | PAYE withholding and remittance; tax tables | Governs payroll deductions processed under Part 4.0 |
| NASSCORP Act | Social security contributions (employee and employer shares) | Governs Social Security Fund deductions and remittances |
| Cash Basis IPSAS (as adopted by GOL) | Recognition of receipts and payments on a cash basis; disclosure requirements | Accounting standard for all vouchers and financial statements |
| GOL Financial Management Manual and Budget & Appropriation Law | Chart of accounts; allotments; fiscal-year rules | Operational rules complementing the PFM Act |

### 2.1.4 Section 0.4 Statutory Anchoring of the Payment Voucher Process

2.1.4.1 Each stage of the Payment Voucher process prescribed in Part 3.0 of this Manual is an implementation of a specific statutory mandate. Table 0.2 maps every step of the PV workflow to its legal basis, so that any officer, auditor or oversight institution can trace the authority under which the FIA initiates, verifies, approves and pays public expenditure.

***Mapping of PV Process Steps to Statutory Authority***

| PV Step | Responsible Officer | Statutory Authority |
|---|---|---|
| 1. Administrative Request Form | Requesting Department / Procurement Officer | FIA Act §67.6 (use of own budget per operational plan); PPC Act (2010); PFM Act §24 |
| 2. Budget Review and Compliance Verification | Comptroller / Internal Audit Unit | PFM Act §25 (commitment control; availability of uncommitted allotments); §38 (internal control and audit); PFM Regulations Part J |
| 3. Approval of Administrative Request | Director General / Authorized Approving Authority | FIA Act §67.2 and §67.6; PFM Act §38.1 (head of agency ultimately responsible for financial operations) |
| 4. Raising of Payment Voucher | Finance Officer | PFM Act §35 (accounting); Cash Basis IPSAS; GOL Financial Management Manual |
| 5. Verification of Payment Voucher | Comptroller | PFM Act §38 (internal control); GOL Financial Management Manual |
| 6. Final Approval of Payment Voucher | Director General / Authorized Approving Authority | FIA Act §67.6 (financial autonomy); PFM Act §25 and §38.1 |
| 7. Cheque Processing (dual signature) | Finance Officer; DG (Signatory A); Comptroller (Signatory B); DDG (Alternate B) | PFM Act §33–34 (cash management and banking); §38 (segregation of duties); FIA Act §67.6 |

2.1.4.2 The remainder of this Manual restates the financial procedures of the FIA in a form fully aligned with these instruments. Procedures that were previously stated without a legal citation are now expressed together with their statutory basis, so that the entire PV cycle is legitimized by the Act creating the FIA and by the applicable frameworks of the Government of Liberia.

## 2.2 BUDGETING

### 2.2.1 Introduction

2.2.1.1 The budgeting process of the Financial Intelligence Agency of Liberia follows strictly the preparation, revision and performance reporting process of the national budget enshrined in the PFM Act, 2009 (as amended) and its Regulations, as well as the Financial Management Manual of the GOL. As an autonomous agency, the FIA submits its budget to the Ministry of Finance and Development Planning at least four months before the start of the Government's financial year, in the format and structure prescribed by the Ministry,

together with a statement identifying the source and purpose of any expected donor assistance and a statement of any outstanding debt (PFM Act, §40).

2.2.1.2 Upon receipt of the Budget Call Circular (BCC), the Financial Controller/Comptroller (FC) shall prepare and submit Internal Budget Guidelines (IBG) to the DA and the DG within five (5) working days from the date of issuance of the BCC by the Minister of Finance and Development Planning. The purpose of the IBG is to:

- provide the budget format and instructions on how to prepare the FIA budget;
- set the timetable for the budgeting process of the FIA; and
- ensure the budget format and timetable comply with GOL budget directives.

2.2.1.3 The DG shall establish a Budget Committee responsible for monitoring and evaluating budget performance. Members of the Budget Committee include: the Director General (Chairman); the Deputy Director General (Co-Chair); the Director of Administration (Member); the Director of Operations (Member); the Financial Controller (Member and Secretary); the Compliance Manager (Member); the Corporate Affairs Manager (Member); and any other staff as may be determined by the DG (optional, without voting rights).

**Statutory basis:** *FIA Act, 2021, §67.6(1)(a)–(b) — budget prepared in line with the approved work plan and sufficient to exercise the Agency's functions; PFM Act, 2009, §40 (submission and finalization of budgets of autonomous agencies).*

### 2.2.2 Budget Preparation

2.2.2.1 The FC shall prepare the budget in consultation with Department and Section heads.

2.2.2.2 The FC shall submit the budget to the Budget Committee to discuss any necessary modifications and finalize the budget for DG approval.

2.2.2.3 The DG shall approve the budget for submission to the Minister of Finance and Development Planning.

2.2.2.4 The DG, along with members of the Finance Team and Administration, shall defend the budget at the MFDP and before the National Legislature.

### 2.2.3 Budget Monitoring

2.2.3.1 The FC inputs the annual budget, and any subsequent recast, from the approved national budget into the accounting system.

2.2.3.2 The FC tracks the performance of the budget by comparing the budget with actual expenditures.

2.2.3.3 The FC prepares a quarterly budget performance report explaining variances and identifying any need for budget revision, for the Budget Committee, which shall meet before or by the 15th of the month after each quarter.

2.2.3.4 The FC submits the budget performance report to the Budget Committee for review, to make budget revisions, and to take corrective measures to address any problems identified in the report.

2.2.3.5 The DG approves the budget performance report for submission to the Comptroller and Accountant General at the MFDP. In addition, as an autonomous agency, the FIA shall submit to the President and the Minister, within thirty (30) days of the end of each calendar quarter, a financial report comparing actual revenues and expenditures to its approved budget plan (PFM Act, §41.1).

### 2.2.4 Budget Revision

2.2.4.1 Budget revision is made by the Budget Committee.

2.2.4.2 Budget revisions arise from requests from the MFDP to make changes to the approved budget, and from the budget performance report.

2.2.4.3 Revision to the approved budget is made through Budget Transfer in accordance with the PFM Act, 2009 (as amended 2019), the Budget Transfer Act of 2008, the PFM Regulations, and the Financial Management Manual of the GOL.

2.2.4.4 Budget revision is used to align and take corrective actions within the approved budget during the fiscal year.

2.2.4.5 Budget revision is used to apply savings under one budget line to fund extra expenditure under another budget line without affecting the total of the budget category.

2.2.4.6 Budget revision is also used to adjust the approved budget for shifting of priorities; such revision may affect the total expenditure categories.

**Statutory basis:** *PFM Act, 2009, §26 (reallocations consistent with the Budget Transfer Act, 2008); §27 (expiration of appropriations at the end of the fiscal year).*

## 2.3 RECEIPT AND BANKING OF FUNDS

### 2.3.1 Receipt of Funds

2.3.1.1 Funds of the FIA come primarily from the Government of Liberia and shall be deposited in the Liberian Dollar (L$) and United States Dollar (US$) accounts of the FIA at the Central Bank of Liberia (CBL). Consistent with Section 67.6 of the FIA Act, these funds shall be allocated and disbursed quarterly to reflect the financial and operational independence of the FIA.

2.3.1.2 Funds of the FIA may also come from donations and grants from development partners, stakeholder institutions and others. Such funds shall be deposited in accordance with the

dictates of the donor or in a separate project account held at a local commercial bank, and shall be reported to the MFDP for national accounting purposes as required by Section 67.6(1)(d) of the FIA Act.

### 2.3.2 Banking of Funds

2.3.2.1 Requests to open a bank account shall be made by a resolution of the Senior Management Team, upon submission by the DG. All requests to open a bank account — whether for donor or partner funds — shall be submitted to the Minister of Finance and Development Planning for approval, in conformity with Section 34.2 of the PFM Act, which prohibits the opening of any Central Government bank account without the prior written authorization of the Minister.

2.3.2.2 All bank-related communications and bank statements shall be addressed to the DG.

2.3.2.3 Two authorized signatories, A and B, are required for each bank cheque. All authorized signatories shall be designated by the DG.

2.3.2.4 Authorized signatories for all FIA accounts shall be as follows: (1) DG — Primary Signatory A; (2) Financial Controller/Comptroller — Primary Signatory B; (3) Deputy Director General — Alternate Signatory B.

2.3.2.5 Alternate signatories may be activated only in the absence of Primary Signatory A or B, and upon the written approval of the DG, preferably through a designated FIA email account.

2.3.2.6 The finance assistant shall prepare and sign a bank reconciliation for each bank account within fifteen (15) working days of each month end. The Finance Officer shall review and sign, and the Comptroller shall approve, the bank reconciliation by the 21st of the next month.

2.3.2.7 Any unreconciled item shall be properly identified, explained and resolved as soon as possible. Cheques that do not clear the bank one month after the negotiable period of six months has elapsed shall be written back in the books of accounts with the approval of the DG.

**Statutory basis:** *PFM Act, 2009, §33 (cash management) and §34 (banking arrangements; TSA principles; ministerial authorization of bank accounts); FIA Act, 2021, §67.6 (quarterly disbursement; reporting of donations and grants).*

## 2.4 EXPENDITURE AND PAYMENTS — THE PAYMENT VOUCHER (PV) PROCESS

### 2.4.1 Processing of Expenditure

2.4.1.1 All expenses are initiated by a request prepared and signed by the requesting staff, indicating the nature of the expense and other relevant information.

2.4.1.2 Expense requests may take the form of a purchase requisition (for the procurement of goods, works or services), the monthly payroll, a travel authorization (for official missions) or other expense forms.

2.4.1.3 Expense requests are submitted to the FC, who verifies that: (a) the expense request has received the approval of the Department or Section head; (b) budget allotment and payment are available for the expense line, consistent with the commitment-control requirement of Section 25 of the PFM Act; and (c) the expense is in line with the approved FIA work plan and/or activities, as required by Section 67.6(2) of the FIA Act.

### 2.4.2 Payment Voucher Processing Procedure

2.4.2.1 All payment requests shall follow the approval workflow below before any payment is made. This procedure establishes the workflow for processing payment requests and Payment Vouchers within the Finance and Administration Directorate of the FIA. Each step in the workflow implements a named statutory provision, as summarized in Table 0.2 (Part 0.0) and illustrated in Figure 2.




*Figure 2. The six-step Payment Voucher workflow, with the responsible officer and statutory basis at each stage.*

***Payment Voucher Processing Steps***

| Step | Responsible Officer/Unit | Process Description and Statutory Basis |
|---|---|---|
| 1. Administrative Request Form | Requesting (End-User) Department / Procurement Officer | The requesting (end-user) department prepares and submits an Administrative Request Form with all required supporting documents to the Procurement Department. The Procurement Officer reviews the request, attaches all procurement-related supporting documents (where applicable), and forwards the complete request package to the Finance Department for |

| Step | Responsible Officer/Unit | Process Description and Statutory Basis |
|---|---|---|
| | | processing. Procurement documentation shall satisfy the PPC Act, 2005 (as Amended and Restated, 2010) and PFM Act §24. |
| 2. Budget Review and Compliance Verification | Comptroller / Internal Audit Unit | The Comptroller reviews the request to confirm budget availability, expenditure classification, financial compliance, and completeness of supporting documentation, giving effect to the commitment-control rules of PFM Act §25 (no commitment without an adequate uncommitted allotment). The request is then forwarded to the Internal Audit Unit — established pursuant to Part J of the PFM Regulations and PFM Act §38 — which conducts a compliance assessment, issues an Internal Audit Clearance, attaches it to the payment documents, and returns the complete package to the Finance Department. |
| 3. Approval of Administrative Request | Director General / Authorized Approving Authority | After receiving the cleared documents from Internal Audit, the Finance Department submits the administrative request to the Director General or an officially delegated authorized approving authority, who reviews and approves the request before payment processing continues. This approval exercises the DG's statutory responsibility for the day-to-day administration of the FIA (FIA Act §67.2) and the head-of-agency accountability of PFM Act §38.1. |
| 4. Raising of Payment Voucher | Finance Officer | The Finance Officer raises the Payment Voucher using the approved administrative request, the Internal Audit Clearance, procurement documentation (where applicable), and all supporting financial documents. The voucher is prepared in accordance with PFM Act §35 (accounting) and the Cash Basis IPSAS adopted by the GOL. |
| 5. Verification of Payment Voucher | Comptroller | The Comptroller verifies the Payment Voucher for accuracy, completeness, proper account coding, budget compliance, supporting documentation, and adherence to FIA financial policies and procedures, in accordance with the internal- |

| Step | Responsible Officer/Unit | Process Description and Statutory Basis |
|---|---|---|
| | | control requirements of PFM Act §38 and the GOL Financial Management Manual. |
| 6. Final Approval of Payment Voucher | Director General / Authorized Approving Authority | The verified Payment Voucher is submitted to the Director General, or an officially delegated authorized approving authority, for final approval. Upon approval, the voucher is authorized for cheque preparation and payment processing by the Finance Department, exercising the financial autonomy conferred by FIA Act §67.6. |

### 2.4.3 Cheque Processing Procedure

2.4.3.1 After the Payment Voucher has been fully approved, the cheque shall be processed under a dual-signature control in which no single officer can initiate, approve and pay a transaction. This segregation of duties implements the internal-control objectives of Section 38 of the PFM Act and the banking rules of Sections 33–34 of the PFM Act, and is illustrated in Figure 3.

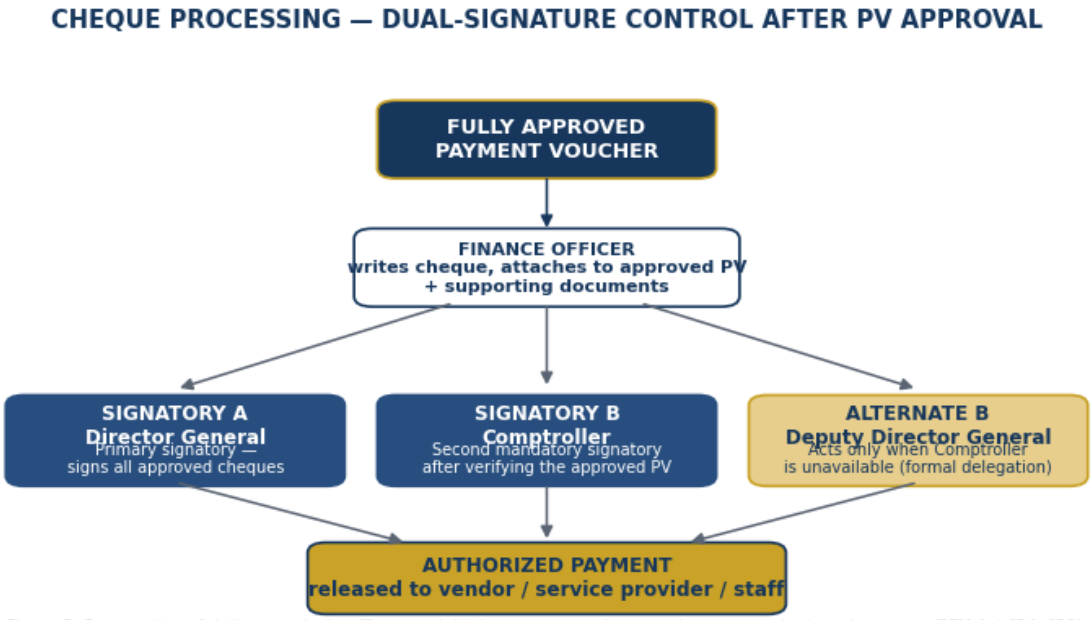



*Figure 3. Dual-signature cheque control following approval of the Payment Voucher.*

***Cheque Signing Responsibilities***

| Role | Responsibility |
|---|---|
| Finance Officer | Writes the cheque and attaches it to the approved Payment Voucher and supporting documents. |
| Director General (Signatory A) | Serves as the primary cheque signatory and signs all approved cheques. |

| Role | Responsibility |
|---|---|
| Comptroller (Signatory B) | Serves as the second mandatory cheque signatory after verifying the approved Payment Voucher. |
| Deputy Director General (Alternate Signatory B) | Acts as the alternate second signatory only when the Comptroller is unavailable or has been formally authorized to delegate signing authority, upon the written approval of the DG (Section 2.2.5). |

2.4.3.2 The FC prepares a Check Payment Voucher (CPV) and the cheque in the name of the vendor, service provider or the relevant staff member, signs the CPV and cheque along with the payment documents, and forwards the package to the DA for review and submission to the DG.

2.4.3.3 The DG verifies and signs the CPV and cheque and returns the package to the FC.

2.4.3.4 The FC makes a copy of the cheque, files it with the corresponding CPV and related documents, and stamps the CPV and related documents with the "PAID" stamp to ensure there is no duplication of payment.

2.4.3.5 The FC inputs the transaction in the accounting system and issues the cheque to the vendor, service provider or staff member.

2.4.3.6 The vendor, service provider or staff member is required to sign the CPV and the logbook of cheques, and is issued a receipt (where applicable).

2.4.3.7 The FC files the CPV along with related documents sequentially in the Bank Payments file. All unused cheques and CPVs shall be kept in a secured location by the FC.

2.4.3.8 In case of error or omission on any of the payment documents, the FC shall return the documents to the requesting staff to make the necessary corrections for re-submission.

### 2.4.4 Categories of Payment

2.4.4.1 Payment requests may be for: invoice-related payments (procurement of goods, works or services); fee-related payments (individual consultant services, etc.); travel-related payments (official travel); salary-related payments (payroll and payroll-related withholdings); operation fund; intelligence fund; training; and advances.

### 2.4.5 Payment for Operating Expenses

2.4.5.1 The Operation Fund pays for expenses such as gas/fuel, communication, contractors/consultants, newspapers, stationery and supplies, repairs and maintenance, local transportation, allowances and other sundry expenses.

2.4.5.2 Request: the Requesting Staff/Section prepares a memo to the DG through the DA/DO and

FC listing the expenses with justifications and supporting documents (where applicable). The DA/DO reviews the memo and sends it to the FC, who checks for availability of funds before submission to the DG for approval.

2.4.5.3 Payment: a cheque is drawn on the appropriate FIA bank account in the name of the service provider or requesting party, based on the nature of the request, following the PV process of Sections 3.2–3.3.

2.4.5.4 Disbursement: the FC disburses the operation fund in accordance with the approved listing attached to the approved memo.

2.4.5.5 Accounting: documents supporting operation-fund expenses must be submitted to the FC prior to or after receiving and expending the funds. No subsequent payment will be made to anyone not presenting adequate supporting documents for any previous payment.

**2.4.6 Payment for Intelligence Services**

2.4.6.1 The Intelligence Fund pays for covert intelligence and investigative activities such as profiling, surveillance, inspection, survey and information gathering. The Intelligence Fund is under the control of the DG, and disbursements are at the discretion of the DG in accordance with intelligence and investigative activities.

2.4.6.2 Request: The FC prepares a memo for the approval of the DG.

2.4.6.3 Payment: a cheque is drawn on the appropriate FIA bank account in the name of a lawful employee of the Agency and whistleblower.

2.4.6.4 Disbursement: The DG approves the disbursement of all intelligence funds to internal and external covert operatives in accordance with prevailing intelligence and investigative activities.

***2.4.6.5 Accounting: given the security-sensitive nature of intelligence and investigative activities, records of intelligence-fund disbursements shall be kept by the DG under confidential cover in a restricted file, consistent with the confidentiality obligations of Section 67.7 of the FIA Act. Such records shall nonetheless be accounted for in the books of the Agency at the aggregate level required by Section 67.6(3) of the FIA Act.***

**Statutory basis:** *FIA Act, 2021, §67.7 (confidentiality; misuse is a second-degree felony) .*

**2.4.7 Payment for Training**

2.4.7.1 Training expenses include hall rental, catering, stationery and supplies, transportation, facilitation fees, and training consultant fees. Hall rental covers the use of the training venue; catering covers breakfast, lunch, coffee breaks, water and tea/coffee for participants; stationery and supplies cover training-related materials; transportation covers vehicle rental charges, fuel for rental and/or FIA vehicles used during the training (including

travel to outstations), and cash paid to participants who travel long distances. The facilitation fee covers research and other costs incurred by FIA staff in preparing the training course, in an amount determined at the discretion of the DG. The training consultant fee is paid to a contracted external training facilitator. All training payments shall follow the PV process of Sections 3.2–3.3 and, where applicable, the PPC Act.

**2.4.8 Payment for Advances**

2.4.8.1 Two types of advances are recognized: salary advances and travel advances.

2.4.8.2 A salary advance is based on the availability of funds and is at the discretion of the DG. A written application is submitted to the FC, who reviews, signs and submits it to the DG for approval. A salary advance shall not exceed 50% of an employee's net salary; repayment shall not exceed three monthly instalments and shall be completed within the fiscal year. No employee shall receive more than two salary advances in a fiscal year.

2.4.8.3 A travel advance is a discretionary amount approved by the DG to facilitate official travel where travel funds have not been received from the MFDP by the travel date, or where the employee must arrive at a program before funds are provided by the organizers. A travel advance is refundable within 10 days after return from the trip; failing that, it shall be treated as a salary advance and deducted from the employee's salary at the end of the month.

**2.4.9 Petty Cash**

2.4.9.1 All petty cash transactions shall be in line with the petty cash policy of the FIA and shall be documented, approved and retired in accordance with the internal-control provisions of Part 6.0 of this Manual and Section 38 of the PFM Act.

**2.4.10 Procurement of Goods, Works and Services**

2.4.10.1 All transactions relating to goods, works and services shall follow the Public Procurement and Concessions Act, 2005, as Amended and Restated in 2010, and the regulations and threshold schedules issued by the Public Procurement and Concessions Commission (PFM Act §24.1).

2.4.10.2 Processing time for procurement of goods, works and services costing US$1,001 to US$9,999 shall be within a period of one week.

2.4.10.3 Procurement of goods, works and services costing US$10,000 and above shall require competitive (including, where applicable, international) bidding and shall be completed within a three-to-six-month period.

2.4.10.4 Contract awards and restricted bidding above the thresholds set in PPCC regulations shall be subject to prior notice or "no objection" by the Commission as required by the PPC Act; below those thresholds, notice shall be given for information and publication of the award as required by Section 37 of the PPC Act.

## 2.5 PAYROLL PROCESSING AND PAYMENT

### 2.5.1 Personnel of the FIA

2.5.1.1 Personnel of the FIA are made up of employees, contractors, and consultants (on short-term contracts).

2.5.1.2 Employees' salary payments serve as the basis for the establishment of the monthly payroll.

2.5.1.3 Contracts of consultants and contractors serve as the basis for their payments. Payments to consultants and contractors are not covered in detail in this Manual due to the peculiarity and short-term nature of such contracts; they follow the provisions of the respective contracts and, where applicable, the PPC Act.

### 2.5.2 Processing of Payroll

2.5.2.1 Taxable salary is the basic salary plus allowances, overtime pay, and holiday pay, minus days absent (if any).

2.5.2.2 Payroll deductions are withholding taxes and other deductions, applied in accordance with the Revenue Code of Liberia (as amended).

2.5.2.3 Withholding taxes are those withheld from the payroll as required by law, including employee income tax payable to the Liberia Revenue Authority (LRA) and the employee contribution to the Social Security Fund payable to the National Social Security and Welfare Corporation (NASSCORP).

2.5.2.4 Employee income taxes are computed on the taxable salary using the tax tables provided under the Revenue Code and by the MFDP/LRA.

2.5.2.5 Social Security Fund contributions comprise an employee contribution withheld from the individual employee's taxable salary on the payroll and an employer contribution computed separately on the total taxable salary, at the rates prescribed by the NASSCORP Act and prevailing regulations (currently applied by the FIA at 4% employee and 6% employer, or as amended by law from time to time).

2.5.2.6 Other deductions, such as insurance premiums, salary and travel advances, and bank loans, are applied as applicable.

2.5.2.7 Payroll approval: the FC prints, signs and submits the payroll, the social security return and the withholding tax form to the DG through the DA for review and signature.

### 2.5.3 Payment of Payroll

2.5.3.1 Payroll payment is made by direct deposit to the bank account of each employee who exercises this option.

2.5.3.2 The HR, in collaboration with the FC, prepares the payroll and submits it for review to the DA, who reviews the instrument and submits it to the DG for approval.

2.5.3.3 The DG reviews the documents and signs the payment vouchers, cheques and direct deposit orders, and returns the package to the FC.

2.5.3.4 Each employee signs and collects the pay slip.

### 2.5.4 Payroll Accounting

2.5.4.1 The payroll is executed based on direct deposit to various commercial banks, and all payroll transactions are recorded in the accounting system in accordance with Part 6.0 of this Manual, PFM Act §35, and the Cash Basis IPSAS.

**Statutory basis:** *Revenue Code of Liberia (PAYE withholding); NASSCORP Act (social security contributions); PFM Act, 2009, §35 (accounting).*

## 2.6 PAYROLL ADMINISTRATION

### 2.6.1 General Payroll Principles

2.6.1.1 The FIA payroll shall be processed accurately, completely, timely, and in accordance with approved Government of Liberia personnel and compensation arrangements.

2.6.1.2 Payroll processing shall be subject to appropriate segregation of duties between:

- Human Resources, which maintains personnel records and initiates personnel changes;
- Finance, which performs financial and payroll verification and accounting;
- The Comptroller, who performs financial review and authorization within delegated authority; and
- The appropriate approving authority, including the Director General/Officer-in-Charge (DG/OIC), where applicable.

2.6.1.3 No individual shall independently initiate, prepare, verify, approve, and execute the same payroll transaction.

### 2.6.2 Monthly Payroll Dummy

2.6.2.1 The monthly payroll dummy or payroll listing received from the Ministry of Finance and Development Planning (MFDP) shall be reviewed by the Human Resources Section.

2.6.2.2 HR shall verify, at a minimum:

1. Employee names;
2. Employee identification numbers, where applicable;
3. Positions and grades;
4. Salary rates;
5. Employment status;

6. New appointments;
7. Resignations and separations;
8. Transfers and promotions;
9. Approved salary adjustments;
10. Leave or other personnel changes affecting payroll;
11. Statutory deductions; and
12. Other authorized payroll adjustments.

2.6.2.3 Any discrepancy identified shall be documented and corrected through the appropriate MFDP/GOL process before the payroll is finalized.

**2.6.3 Monthly Salary Processing**

2.6.3.1 The monthly salary authorization or salary payment schedule issued by MFDP shall provide the basis for processing the FIA payroll.

2.6.3.2 Upon receipt and verification of the applicable MFDP payroll information, HR and Finance shall coordinate the preparation of the payroll for payment through the approved banking arrangements.

2.6.3.3 Where salaries are paid through direct deposit, Finance shall ensure that payments are made only to authorized employee bank accounts contained in the approved payroll records.

**2.6.4 Payroll Changes**

2.6.4.1 No employee shall be added to, removed from, or materially changed on the FIA payroll without appropriate supporting documentation and authorization.

2.6.4.2 Payroll changes may include:

- New appointments;
- Promotions;
- Transfers;
- Salary adjustments;
- Acting appointments;
- Resignations;
- Retirements;
- Terminations;
- Deaths;
- Leave-related changes; and
- Other approved personnel actions.

2.6.4.3 All payroll changes shall be supported by an approved personnel action or other appropriate documentation.

**2.6.5 Statutory Deductions**

2.6.5.1 Employee salaries shall be subject to applicable statutory deductions, including Personal

Income Tax (PIT), National Social Security and Welfare Corporation (NASSCORP) contributions, and any other deductions required by applicable Liberian law.

2.6.5.2 Statutory deductions shall be properly calculated, recorded, reported, and remitted within the applicable statutory deadlines.

**2.6.6 Payroll Reconciliation**

2.6.6.1 Following each payroll cycle, Finance shall reconcile the approved payroll to the actual salary payments made.

2.6.6.2 The reconciliation shall identify, where applicable:

- Gross payroll;
- Statutory deductions;
- Net salaries;
- Bank payments;
- Unpaid or rejected payments;
- Returned funds;
- Payroll adjustments; and
- Differences between the approved payroll and actual payments.

2.6.6.3 Any unexplained difference shall be investigated and resolved promptly.

**2.7 ACCOUNTING AND CONTROLS**

**2.7.1 Accounting Standards and Policies**

2.7.1.1 The FIA adopts the Cash Basis IPSAS (International Public Sector Accounting Standard) as adopted by the Government of Liberia. The Cash Basis IPSAS is issued by the International Public Sector Accounting Standards Board (IPSASB), which is associated with the International Federation of Accountants (IFAC).

2.7.1.2 Cash Basis means a standard of accounting in which revenues are recognized only when cash is received, and expenses are recognized only when cash is paid. Consequently, fixed assets are expensed at the time of purchase, and financial commitments and fixed assets are disclosed as notes to the financial statements at the end of the period (quarter or year).

2.7.1.3 The Cash Basis IPSAS requires the FIA to prepare general purpose financial statements, disclose relevant information with supporting notes, and address other reporting issues underlying the financial statements.

2.7.1.4 General purpose financial statements must include: a statement of cash receipts and payments recognizing all cash receipts, payments and balances controlled by the FIA and separately identifying payments made by third parties on behalf of the FIA; accounting policies and explanatory notes; and a comparison of budget and actual amounts, either as a separate statement or as a budget column in the statement of cash receipts and

payments.

2.7.1.5 The FIA shall prepare the general-purpose consolidated financial statements at the end of each fiscal year; the DG and the FC shall sign the financial statements; and the FIA shall submit its financial statements in accordance with the reporting requirements of the GOL to the Office of the Comptroller and Accountant General.

2.7.1.6 As an autonomous agency, the FIA shall prepare financial reports for each financial year and submit them within two months after the end of the financial year to the President, the Minister and the Auditor-General (PFM Act §41.2), and shall submit its annual accounts to the Minister, the Sector Minister and the Auditor-General within three months after the end of the fiscal year (PFM Act §39.3).

2.7.1.7 The FIA shall disclose the date when the financial statements were authorized for issue and who gave that authorization, and the notes shall disclose the nature and amount of significant cash balances not available for use by the FIA, significant cash balances subject to external restrictions, and undrawn grant or loan facilities available for future operating activities.

2.7.1.8 Every presentation and classification of items in the financial statements shall be retained from one period to the next unless a significant change in the nature of the FIA's operations demonstrates that a change results in a more appropriate presentation, or a change is required by a future amendment to the Standard.

2.7.1.9 The FIA shall disclose, on the face of the statement of cash receipts and payments or in the notes, total direct payments made by the GOL to third parties on behalf of the FIA, the significant classes of providers of assistance, and the nature of each error, the amount of each correction, and whether comparative information has been restated.

2.7.1.10 The FIA shall disclose in the notes the amount and nature of cash flows and balances resulting from transactions administered by the FIA as an agent on behalf of others where those amounts are outside the control of the FIA, together with related-party information.

### 2.7.2 Other Accounting Policies

2.7.2.1 Basis of preparation: the financial statements are prepared in accordance with the requirements of the PFM Act, 2009 and in compliance with the Cash Basis IPSAS; the measurement basis is historical cost, except where otherwise stated; the policies are applied consistently.

2.7.2.2 Reporting entity: the financial statements are prepared for the FIA.

2.7.2.3 Reporting currency: the functional currency is the United States Dollar. Foreign currency transactions are translated into US Dollars using the exchange rates prevailing at the dates of the transactions; closing monetary balances are translated using closing rates; exchange

gains and losses are recognized in the general purpose financial statements.

2.7.2.4 Reporting period: the reporting period is consistent with the fiscal year of the Government, which runs from January 1 to December 31.

2.7.2.5 Payments by third parties: goods and services purchased on behalf of the FIA through third-party payments are disclosed in the "payments by third parties" column of the general purpose financial statements.

2.7.2.6 Receipts: authorized allocations are recognized when received and under the control of the FIA; grants and loans are recognized when received; other receipts are recognized when received and under the control of the FIA.

2.7.2.7 Expenses: all expenses are recognized in the statement of cash receipts and payments when paid; expenses incurred but not paid are disclosed in the notes or recognized as liabilities in the statement of financial position.

2.7.2.8 Property, plant and equipment principally comprise land, buildings, plant, vehicles, equipment and any other capital assets controlled by the FIA.

**Statutory basis:** *PFM Act, 2009, §35 (accounting), §36 (reporting), §39.3 and §41.2 (annual accounts of autonomous agencies); FIA Act, 2021, §67.6(3) (books of accounts and records per the PFM Act); Cash Basis IPSAS as adopted by the GOL.*

### 2.7.3 Chart of Accounts

2.7.3.1 The Chart of Accounts (COA) is the list of accounts used by the FIA to define each class of items for which money or its equivalent is spent or received. It organizes the finances of the FIA and segregates revenue, expenditures, assets, liabilities and fund balances.

2.7.3.2 The COA consists of account numbers and titles arranged in the order in which the accounts normally appear in the financial statements, falling under five categories: revenue, expenditures, assets, liabilities, and fund balances.

2.7.3.3 A sample Chart of Accounts, drawn from the GOL chart of accounts, is presented in Appendix 1. As the need arises, adjustments to the chart of accounts shall be duly incorporated and approved by the DG as an addendum to this Manual.

### 2.7.4 Accounting Transactions Processing

2.7.4.1 The FIA uses the QuickBooks accounting software to record, process and report financial transactions and information.

2.7.4.2 The recording of transactions is completed in four steps: (1) prepare and approve the transaction voucher; (2) input transactions into the accounting software; (3) back up accounting records; and (4) file accounting records.

### 2.7.5 Accounting Reporting

2.7.5.1 The FIA accounts are prepared each quarter and at the end of the fiscal year in accordance with the PFM Act and its Regulations.

2.7.5.2 Quarterly accounts are prepared at the end of each quarter to provide the DG with a complete and accurate cash and disbursement position for monitoring, and an up-to-date budget statement for the preparation of the quarterly Interim Financial Reports.

2.7.5.3 Annual financial statements are prepared at the end of the fiscal year, by March 31 of the subsequent fiscal year at the latest, in accordance with the Cash Basis IPSAS and the submission deadlines of PFM Act §§39.3 and 41.2.

2.7.5.4 The FC prepares the year-end financial statements, comprising: the Statement of Cash Receipts and Payments; the Statement of Comparison of Budget and Actual Amounts; the Statement of Cash Position; and the Notes to the Financial Statements.

### 2.7.6 Internal Control System

2.7.6.1 The general objectives of the internal control system are: physical access to assets and financial records only when authorized; authorization of all transactions; the prompt and correct recording of transactions and events; and confirmation of the existence of recorded assets. The first two objectives protect the assets of the FIA from misuse, loss or theft; the latter two ensure that the accounting records are accurate and complete. These are collectively termed “Accounting Controls”. Administrative Controls promote efficient operations by reducing waste and duplication of effort and encourage compliance with policies and procedures.

2.7.6.2 The system of control over the operations of the FIA includes budgetary controls, performance appraisal, and review of systems including management committee reports and correspondence. The internal control system encompasses the organizational structure — demarcation of responsibilities of departments, sections and subsections; appointment of qualified and competent individuals; and overall coordination of the FIA’s responsibilities — and the management and financial control system.

2.7.6.3 General control procedures in place include, at a minimum, the following accounting controls: approval and control of documents; reconciliation statements; verification of the arithmetical accuracy of records; comparison of internal with external data; maintenance and review of control accounts; and pre-numbering of vouchers — together with the following administrative controls: quality controls; personnel procedures for recruiting and retaining employees; performance statistics; a stated conflict-of-interest policy; and annual leave and job rotation.

2.7.6.4 The internal control system of the FIA conforms to an organizational plan providing appropriate segregation of functional responsibilities, clearly defined authority, operating policies and procedures, safeguards that discourage or disclose fraudulent schemes and

errors, and checkpoints in day-to-day operations producing regular reports that highlight areas of concern so that prompt corrective action can be taken. Authorization and record-keeping procedures give reasonable accounting control over assets, liabilities, expenditures and other changes in fund balances, with documented accountability. The system of internal control remains under constant review at all levels to determine that laws and regulations are properly interpreted and carried out, that changes in operating conditions have not made procedures cumbersome, obsolete or inadequate, and that corrective measures are taken promptly when system breakdowns appear.

2.7.6.5 In instances where the cost of protection would far outweigh possible losses, or proposed controls would cause gross inefficiencies, it may be decided that certain controls are not feasible and that an alternative is more advisable; any such decision shall be documented and approved by the DG.

2.7.6.6 The Internal Audit Unit of the FIA is established as part of the Agency in accordance with Part J of the PFM Regulations and Section 38 of the PFM Act. The internal auditor reports directly to the DG and shall periodically review the organization of financial management; assess adherence to the financial management procedures prescribed in the PFM Act, its regulations and instructions; evaluate the adequacy of management checks and balances; and recommend remedial actions. Internal audit reports shall be made available to the Auditor-General.

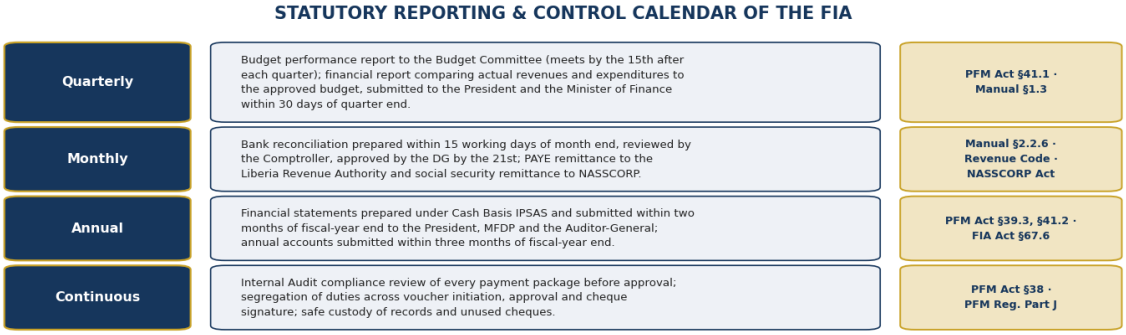



*Figure 4. Statutory reporting and control calendar of the FIA across the fiscal year.*

## 2.8 COMPLIANCE, SANCTIONS AND REVIEW

### 2.8.1 Compliance with the PV Process

2.8.1.1 Every officer who initiates, reviews, verifies, approves, signs or records a payment shall comply with the procedures of this Manual. Compliance with this Manual constitutes compliance with the FIA Act, 2021, the PFM Act, 2009 (as amended), the PPC Act (as Amended and Restated, 2010), and the other instruments listed in Table 0.1.

### 2.8.2 Sanctions

2.8.2.1 The infringement of any provision of the PFM Act or its regulations is subject to administrative or criminal sanctions as specified in the applicable legislation (PFM Act, §47). Any officer who circumvents the PV process, splits transactions to evade approval or procurement thresholds, or signs a cheque without a fully approved Payment Voucher shall

be subject to administrative discipline and, where the act constitutes an infraction, misdemeanor or higher crime, to criminal sanctions under the laws of Liberia.

2.8.2.2 The intentional disclosure or misuse of information the confidentiality of which is protected under the FIA Act constitutes a second-degree felony under the Penal Law and shall be prosecuted accordingly (FIA Act, §67.7(3)).

### 2.8.3 Review of the Manual

2.8.3.1 This Manual shall be reviewed at least once every three years, or earlier where a change in law — including any amendment to the FIA Act, the PFM Act, the PPC Act, the Revenue Code or the NASSCORP Act — affects any procedure herein. Amendments shall be processed in accordance with the "Changes to the Manual" provisions of the Preface and issued under the authority of FIA Act, §67.9.

## 2.9 CASH MANAGEMENT AND PAYMENT PROCEDURES

### 2.9.1 Third-Party Payment Procedures

2.9.1.1 Third-party payments for workshops, meetings, trainings, conferences, sitting fees, and similar official activities shall be governed by a separate FIA Third-Party Payment Policy.

2.9.1.2 As a general control principle:

- Payment shall normally be made directly to the legitimate beneficiary or service provider.
- A third-party payment may only be made where there is a legitimate official reason and adequate documentation supporting the arrangement.
- For workshops, meetings, trainings, conferences, and sitting fees, the responsible organizer shall submit:
- approved activity request;
- participant/beneficiary list;
- attendance evidence;
- approved payment schedule;
- identification or other appropriate beneficiary information;
- payment authorization; and
- acknowledgment/receipt evidence.

2.9.1.3 Where an authorized FIA employee is permitted to receive a bulk payment on behalf of beneficiaries, the employee shall account for the full amount and provide evidence of distribution to the intended beneficiaries.

2.9.1.4 Any undistributed balance shall be returned to FIA promptly.

### 2.9.2 On-Site Payment Procedure

2.9.2.1 On-site payments may be authorized for approved FIA activities where payment directly to beneficiaries, participants, service providers, or other legitimate recipients at the activity

location is necessary and operationally justified.

### 2.9.3 Conditions for On-Site Payment

2.9.3.1 On-site payment shall:

1. Be for an approved official FIA activity and within the approved budget.
2. Be supported by an approved request, authorization, and appropriate payment documentation.
3. Be made only to the legitimate beneficiary or an officially authorized representative.
4. Require appropriate identification or other evidence confirming the recipient's identity and entitlement to payment.
5. Be supported by attendance sheets, beneficiary lists, invoices, receipts, acknowledgment forms, or other relevant supporting documents.
6. Be subject to the same segregation-of-duties requirements applicable to other FIA payments.
7. Be properly recorded and reconciled by Finance after the activity.

## 2.10 FOREIGN TRAVEL

### 2.10.1 Purpose

2.10.1.1 The purpose of this section is to establish procedures for the authorization, budgeting, processing, payment, and retirement of official foreign travel undertaken by officers and employees of the Financial Intelligence Agency (FIA).

2.10.1.2 All foreign travel shall be undertaken for legitimate official purposes and shall be subject to applicable Government of Liberia travel policies, approved FIA procedures, budget availability, and the required level of authorization.

### 2.10.2 Foreign Travel Documentation

2.10.2.1 Foreign travel shall be processed by the Finance & Administration Directorate based on the following documentation, as applicable:

- approved travel request;
- approved travel authorization;
- official invitation or correspondence from the host institution, where applicable;
- approved allotment or confirmation of funding availability;
- travel itinerary;
- estimated airfare;
- hotel/accommodation information, where applicable;
- applicable visa or travel documentation;
- approved travel advance request;
- applicable Government of Liberia travel forms; and
- any other documentation required under the applicable Government travel policy or FIA procedures.

2.10.2.2 A designated Finance Officer/Account Officer shall be responsible for coordinating the financial processing of foreign travel.

2.10.2.3 The designated officer shall have adequate knowledge of:

- applicable Government of Liberia travel policies;
- approved per diem and incidental allowances;
- airline ticketing requirements;
- hotel and accommodation arrangements;
- travel advances;
- travel retirement and settlement;
- applicable budget controls; and
- FIA's financial procedures.

### 2.10.3 Authorization of Foreign Travel

2.10.3.1 No officer or employee shall undertake official foreign travel on behalf of FIA without obtaining the required authorization.

2.10.3.2 Foreign travel shall be approved by the Director General or other duly authorized authority.

2.10.3.3 Where approval by a higher Government authority, including the President of the Republic of Liberia, is required under applicable Government policy, such approval shall be obtained before the travel is undertaken.

2.10.3.4 The traveler shall provide sufficient notice to enable FIA to process the required approvals, allotment, tickets, accommodation, and travel advance.

### 2.10.4 Foreign Travel Processing Procedure

2.10.4.1 The following procedures shall apply:

| Stage | Process | Responsible Officer/Unit |
|---|---|---|
| 1 | Prepare and submit request for official foreign travel | Traveler/Requesting Unit |
| 2 | Obtain approval from the Director General or other required authority | Director General/Authorized Authority |
| 3 | Submit approved travel request and invitation, where applicable | Traveler |
| 4 | Receive and register the approved travel request | Finance & Administration |
| 5 | Review budget availability and applicable travel requirements | Finance/Finance Officer |
| 6 | Calculate applicable airfare, per diem, incidental and other authorized travel costs | Finance Officer |
| 7 | Request/confirm applicable allotment or funding authorization | Finance & Administration |
| 8 | Obtain quotations/pro forma invoices and process travel arrangements in accordance with applicable procurement requirements | Procurement/Designated Officer |

| Stage | Process | Responsible Officer/Unit |
|---|---|---|
| 9 | Prepare payment voucher and travel advance documentation | Finance Officer |
| 10 | Review and verify travel payment documentation | Comptroller |
| 11 | Obtain final payment approval | Director General/Authorized Authority |
| 12 | Process payment/advance and travel arrangements | Authorized Finance/Payment Officer |
| 13 | Undertake official travel | Traveler |
| 14 | Submit travel retirement and supporting documents within the prescribed period | Traveler |
| 15 | Review the retirement and account for any balance/refund | Finance Section |
| 16 | Record and file completed travel documentation | Finance & Administration |

### 2.10.5 Airfare and Travel Arrangements

2.10.5.1 Air travel shall be arranged in accordance with applicable Government of Liberia travel requirements and approved FIA procedures.

2.10.5.2 Where procurement procedures require competitive quotations, the Procurement Section shall obtain the required quotations from qualified and compliant travel agencies or airlines.

2.10.5.3 Where practicable, at least three quotations/pro forma invoices shall be obtained for airfare or other travel-related services where required by applicable procurement procedures.

2.10.5.4 The selected itinerary shall take into consideration:

- official travel dates;
- operational requirements;
- reasonable cost;
- direct or most practical routing;
- applicable Government travel policy; and
- any other relevant operational consideration.

2.10.5.5 Any exception to the normal travel arrangements shall be adequately justified and approved by the appropriate authority.

### 2.10.6 Travel Advance and Per Diem

2.10.6.1 Travel advances shall be calculated in accordance with the applicable Government of Liberia travel policy or ordinance in force at the time of travel.

2.10.6.2 The Finance Section shall calculate authorized:

- per diem;
- incidental allowance;

- airfare;
- accommodation, where applicable;
- visa costs, where authorized;
- transportation costs; and
- other allowable travel expenses.

2.10.6.3 No travel advance shall be processed without evidence of the required travel authorization.

2.10.6.4 The traveler shall be responsible for properly accounting for the travel advance within the period prescribed by the applicable Government travel policy and FIA procedures.

**2.10.7 Foreign Travel Retirement**

2.10.7.1 Every traveler who receives a travel advance shall retire the advance within the period prescribed by the applicable Government travel policy.

2.10.7.2 The travel retirement shall include, where applicable:

- completed travel settlement form;
- approved travel authorization;
- itinerary;
- boarding passes or other evidence of travel, where required;
- hotel/accommodation receipts;
- approved expense receipts;
- evidence of payment;
- unused ticket information, where applicable;
- refund evidence, where applicable; and
- evidence of repayment of any unutilized advance.

2.10.7.3 Any unutilized travel advance shall be refunded to FIA promptly.

2.10.7.4 Any additional amount claimed by the traveler shall be subject to verification and approval before payment.

2.10.7.5 Finance shall maintain a travel advance register to monitor outstanding travel advances.

2.10.7.6 No new travel advance shall ordinarily be issued to an employee with an outstanding travel advance that has not been retired, except where specifically authorized under applicable policy.

**2.10.8 Responsibilities of the Traveler**

2.10.8.1 The traveler shall:

1. obtain the required travel authorization before traveling;
2. use the travel advance only for authorized official purposes;
3. retain required supporting documents;
4. comply with applicable Government travel requirements;

5. submit the travel retirement within the prescribed period;
6. refund any unutilized balance;
7. account for all travel-related expenditures; and
8. cooperate with Finance in resolving any outstanding travel advance or documentation issue.

### 2.10.9 Responsibilities of Finance & Administration

2.10.9.1 The Finance & Administration Directorate shall:

- verify budget availability;
- calculate authorized travel costs;
- process travel advances;
- maintain the travel advance register;
- verify supporting documents;
- monitor outstanding travel advances;
- review travel retirements;
- record travel expenditures accurately; and
- maintain complete travel financial records.

### 2.10.10 Segregation of Duties for Foreign Travel

2.10.10.1 To maintain appropriate internal controls:

| **Function** | **Responsible** |
|---|---|
| Travel request | Traveler/Requesting Unit |
| Travel authorization | Director General/Authorized Authority |
| Budget verification | Finance/Budget Officer |
| Travel cost calculation | Finance Officer |
| Procurement/quotation process | Procurement Section |
| Voucher preparation | Finance Officer |
| Financial verification | Comptroller |
| Final payment approval | Director General/Authorized Authority |
| Payment execution | Authorized Finance/Payment Officer |
| Travel retirement | Traveler |
| Retirement review | Finance Section |
| Final financial review | Comptroller |

## 2.11 FIXED ASSETS MANAGEMENT

### 2.11.1 Definitions

2.11.1.1 Fixed assets are tangible assets owned by and used in the operations of the FIA. They are not intentionally acquired for resale and have a life span of at least three years.

2.11.1.2 An expense incurred by the FIA must be capitalized as a fixed asset when it: possesses physical substance; is owned/controlled by the FIA; is held for FIA operations and not for sale; has a useful life span of more than one year; and has an initial unit or group cost (including ancillary charges) as determined and promulgated by the General Services

Agency (GSA).

2.11.1.3 Inventory is made up of supplies of expendable and un-expendable items which are received, stored and available for issue (PFM Regulations, 2009, Part U, Section U.1).

### 2.11.2 Classes of Fixed Assets

2.11.2.1 FIA fixed assets shall be classified into the following categories, together with their estimated useful lives and indicative depreciation percentages. Because the FIA adopts the Cash Basis IPSAS, fixed assets are expensed at the time of purchase and disclosed in the notes to the financial statements; accordingly, no depreciation charge is recognized in the accounts.

| Fixed Assets Category | Estimated Useful Life (Years) | Depreciation Percentage (%) |
|---|---|---|
| Buildings and Structures (construction and finished) | 40 | 2.5 |
| Machinery, Furniture and Transport Equipment | 5 | 20 |
| ICT Infrastructure | 5 | 20 |
| Other Fixed Assets | 5 | 20 |

### 2.11.3 Physical Identification of Fixed Assets

2.11.3.1 An Asset Tag Number (ATN) shall be uniformly placed on similar types of fixed assets in a visible spot that will not mar the appearance of the asset (for example: desks — on the left inside of the pedestal or leg; tables — on the leg or side rail; chairs — back of the seat support; filing cabinets, lockers, shelves — on the top front corner; office machines — beside the manufacturer's label or on top of the equipment; vehicles — across the front and back bumpers or hoods).

2.11.3.2 The ATN shall indicate the user, type and class of the asset, and the location. ATNs for vehicles are assigned by the GSA; ATNs for all other fixed assets are assigned by the FIA.

2.11.3.3 The ATN shall be placed on any fixed asset item before it is issued to the user.

2.11.3.4 To avoid identical numbers, the FC and the Head of Logistics shall maintain the list of numbers issued.

### 2.11.4 Listing of Fixed Assets

2.11.4.1 The GSS Officer shall maintain a Listing of Fixed Assets recording the description of the asset, the Asset Tag Number, the location of the asset, the cost of the asset, and the date of purchase.

2.11.4.2 The Listing of Fixed Assets shall be arranged by fixed asset categories and types.

2.11.4.3 The GSS Officer shall update the Listing with all additions and amend it to reflect transfers, disposals, losses, write-offs, etc.

### 2.11.5 Disposal of Fixed Assets

2.11.5.1 Disposal of fixed assets follows the rules set by the GSA. The decision to dispose of any fixed asset is made by the DG through written communication with the GSA, in accordance with the applicable provisions of the PFM Act and GSA regulations governing the management and disposal of government property.

### 2.11.6 Theft and Loss of Fixed Assets

2.11.6.1 It is the responsibility of each employee to exercise the utmost care and attention in safeguarding the assets of the FIA.

2.11.6.2 If an employee suspects a loss, he or she shall immediately report it to his or her supervisor, who must immediately notify the GSS Officer and the DA, who shall immediately report to the Police and the GSA.

2.11.6.3 The GSS Officer shall remove the stolen or lost item from the Listing of Fixed Assets.

### 2.11.7 Physical Inventory of Fixed Assets

2.11.7.1 The GSS Officer shall conduct a physical inventory at least once a year, or on an as-needed basis, and the results shall be reconciled with the Listing of Fixed Assets and reported to the DA and the DG.

## 2.12 FIXED ASSET MANAGEMENT POLICY

### 2.12.1 Purpose

2.12.1.1 The purpose of this Policy is to establish a consistent and accountable system for the acquisition, recording, safeguarding, use, maintenance, verification, transfer, reconciliation, and disposal of fixed assets belonging to or controlled by the FIA.

2.12.1.2 The Policy is intended to:

- Protect Government property;
- Prevent loss and misuse;
- Establish clear accountability;
- Support accurate records;
- Improve asset utilization;
- Support financial reporting;
- Facilitate audit verification; and
- Ensure compliance with applicable Government requirements.

### 2.12.2 Scope

2.12.2.1 This Policy applies to all FIA departments, employees, officers, consultants, contractors, and other persons assigned custody or use of FIA assets.

2.12.2.2 It covers assets acquired through:

- Government appropriations;
- Procurement;
- Grants;
- Donations;
- Projects;
- Transfers; and
- Other legally authorized sources.

2.12.2.3 Assets include, but are not limited to:

- Land and buildings;
- Motor vehicles;
- Furniture;
- Office equipment;
- Computers;
- ICT equipment;
- Communication equipment;
- Security equipment;
- Generators;
- Air-conditioning systems;

### 2.12.3 Asset Management Principles

2.12.3.1 FIA asset management shall be based on:

- Accountability;
- Safeguarding;
- Transparency;
- Value for money;
- Accuracy;
- Traceability;
- Segregation of duties; and
- Compliance.

### 2.12.4 Responsibilities

***Director General/OIC***

2.12.4.1 The DG/OIC shall provide overall leadership and approve asset-related actions within delegated authority, including disposals where applicable.

***Director for Administration***

2.12.4.2 The Director for Administration shall oversee implementation, asset accountability, reporting, verification, and administrative compliance.

***GSS/Asset Officer***

2.12.4.3 The designated asset officer shall:

- Maintain the Fixed Asset Register;

- Assign asset identification numbers;
- Tag assets;
- Maintain custody records;
- Maintain movement records;
- Coordinate physical verification;
- Maintain asset files; and
- Prepare asset reports.

***Procurement Unit***

2.12.4.4 Procurement shall ensure asset acquisitions are processed in accordance with the applicable Government procurement framework and approved procurement plan.

***Department Heads and Custodians***

2.12.4.5 Department Heads shall oversee assets assigned to their departments.

2.12.4.6 Custodians shall safeguard, properly use, and report problems concerning assets under their control.

***Finance***

2.12.4.7 Finance shall maintain appropriate accounting records and reconcile asset information with financial records where applicable.

***Internal Audit***

2.12.4.8 Internal Audit shall independently assess asset controls, existence, custody, records, reconciliation, and disposal processes.

**2.12.5 Asset Acquisition**

2.12.5.1 All fixed asset acquisitions shall be:

1. Operationally justified;
2. Budgeted;
3. Properly authorized;
4. Procured in accordance with applicable requirements;
5. Received and inspected;
6. Recorded; and
7. Assigned to an accountable custodian.

2.12.5.2 The basic process shall be:
**Need Identified → Budget Approval → Procurement → Receipt → Inspection → Registration → Tagging → Allocation**

2.12.5.3 Existing assets shall be considered before acquiring additional assets.

**2.12.6 Asset Registration**

2.12.6.1 Every qualifying fixed asset shall be entered into the Fixed Asset Register.

2.12.6.2 The Register shall include, where applicable:

| Field | Requirement |
|---|---|
| Asset ID | Unique identification number |
| Description | Detailed description |
| Category | Asset classification |
| Serial Number | Manufacturer serial number |
| Acquisition Date | Date acquired |
| Supplier | Supplier/vendor |
| Cost | Acquisition cost |
| Funding Source | Government/donor/project/etc. |
| Location | Physical location |
| Department | Responsible department |
| Custodian | Assigned employee/unit |
| Condition | Current condition |
| Useful Life | Where applicable |
| Depreciation | Where applicable |
| Disposal Status | Current disposal status |

### 2.12.7 Asset Tagging

2.12.7.1 Movable assets shall be tagged or otherwise uniquely identified where practicable.

2.12.7.2 A standard identification format may be:

**FINANCIAL INTELLIGENCE AGENCY – LIBERIA**
**ASSET ID: FIA-[NUMBER]**

2.12.7.3 Sensitive operational assets may use alternative identification methods where visible tagging could create security or confidentiality risks.

### 2.12.8 Asset Custody

2.12.8.1 Every assigned asset shall have a responsible custodian.

2.12.8.2 The custodian shall acknowledge receipt through an Asset Custody/Issue Form.

2.12.8.3 The custodian shall:

- Protect the asset;
- Use it only for authorized purposes;
- Prevent unauthorized access;
- Report loss or damage immediately;
- Return the asset upon transfer or separation; and
- Cooperate with physical verification.

### 2.12.9 Asset Movement and Transfer

2.12.9.1 Permanent movement or transfer of an asset shall require authorization.

2.12.9.2 The Asset Movement/Transfer Form shall identify:

- Asset ID;
- Description;
- Existing location;
- New location;
- Existing custodian;
- New custodian;
- Reason for transfer;
- Date; and
- Authorization.

2.12.9.3 The Fixed Asset Register shall be updated immediately after an approved transfer.

### 2.12.10 Asset Maintenance

2.12.10.1 The FIA shall maintain assets to maximize useful life, safety, and operational reliability.

2.12.10.2 Maintenance shall include:

- Preventive maintenance;
- Corrective repairs;
- Inspections;
- Warranty management;
- Service schedules; and
- Maintenance records.

2.12.10.3 Major assets shall have documented maintenance schedules.

### 2.12.11 Physical Verification

2.12.11.1 A physical verification of FIA fixed assets shall be conducted at least annually or more frequently where management considers necessary.

2.12.11.2 The verification shall confirm:

- Existence;
- Asset ID;
- Location;
- Condition;
- Custodian;
- Completeness of records;
- Missing assets; and
- Unauthorized movement.

2.12.11.3 Differences shall be investigated and documented.

2.12.11.4 A Physical Verification Report shall be submitted to management.

### 2.12.12 Loss, Theft or Damage

2.12.12.1 Any loss, theft, or significant damage shall be reported immediately.

2.12.12.2 A Loss/Damage Report shall identify:

- Asset;
- Asset ID;
- Custodian;
- Date;
- Location;
- Circumstances;
- Estimated loss/damage;
- Immediate action; and
- Recommended follow-up.

2.12.12.3 Where appropriate, Internal Audit, security authorities, police, insurer, or other competent authorities shall be notified.

2.12.12.4 No asset shall be removed from the register solely because it is missing.

### 2.12.13 Accounting And Reconciliation

2.12.13.1 Fixed asset records shall be reconciled periodically with accounting records.

2.12.13.2 The reconciliation shall consider:

- Additions;
- Transfers;
- Disposals;
- Depreciation where applicable;
- Impairment where applicable;
- Missing assets; and
- Other differences.

2.12.13.3 Unexplained differences shall be investigated and resolved.

### 2.12.14 Disposal And Write-Off

2.12.14.1 Assets may be considered for disposal when they are:

- Obsolete;
- Surplus;
- Beyond economical repair;
- Irreparably damaged; or
- Otherwise, eligible for disposal under applicable Government requirements.

2.12.14.2 Disposal shall comply with the applicable Government/GSA process and current procurement and asset-disposal requirements.

2.12.14.3 The current Government procurement framework should be used when implementing this provision because PPCC has published amended procurement regulations for 2026.

2.12.14.4 Write-off of lost or damaged assets shall only occur after appropriate investigation and authorization.

### 2.12.15 ICT and Sensitive Assets

2.12.15.1 ICT and sensitive operational assets shall receive enhanced protection.

2.12.15.2 Before disposal, transfer, or reassignment of ICT equipment, sensitive information shall be securely removed or sanitized in accordance with FIA information-security requirements.

2.12.15.3 Access credentials shall be removed or disabled when assets are reassigned or returned.

2.12.15.4 The GSS/Asset function shall maintain:

- Procurement documents;
- Invoices;
- Delivery notes;
- Inspection reports;
- Asset register;
- Custody forms;
- Movement forms;
- Maintenance records;
- Verification reports;
- Loss/damage reports; and
- Disposal records.

2.12.15.5 Periodic asset reports shall be submitted to management.

## 2.13 APPENDIX 1 SAMPLE CHART OF ACCOUNTS

The following accounts, drawn from the GOL chart of accounts, are maintained by the FIA. As the need arises, adjustments to the chart of accounts shall be duly incorporated and approved by the DG as an addendum to this Manual.

| Account Code | Account Name |
|---|---|
| 211101 | Basic Salary |
| 211110 | General Allowance |
| 211116 | Special Allowance |
| 211126 | Professionals |
| 211127 | Non-professionals (Casual Workers) |
| 211129 | Overtime |
| 211130 | Residential Rental and Lease Allowance |

| Account Code | Account Name |
|---|---|
| 212101 | Social Security Contributions |
| 213101 | Medical Expenses – To Employees |
| 213102 | Incapacity, Death Benefits and Funeral Expenses |
| 213103 | Severance Payments and Related Costs |
| 221101 | Foreign Travel – Means of Travel |
| 221102 | Foreign Travel – Daily Subsistence Allowance |
| 221103 | Foreign Travel – Incidental Allowance |
| 221104 | Domestic Travel – Means of Travel |
| 221105 | Domestic Travel – Daily Subsistence Allowance |
| 221106 | Domestic Travel – Incidental Allowance |
| 221107 | Carriage, Haulage, Freight and Transport Hire |
| 221201 | Electricity |
| 221202 | Water and Sewage |
| 221203 | Telecommunications, Internet, Postage and Courier |
| 221204 | Refuse Collection |
| 221205 | Other Utilities |
| 221303 | Office Buildings Rental and Lease |
| 221304 | Equipment Rental and Lease |
| 221305 | Vehicle Rental and Lease |
| 221306 | Other Rental and Lease |
| 221401 | Fuel and Lubricants – Vehicles |
| 221402 | Fuel and Lubricants – Generators |
| 221403 | Fuel and Lubricants – Motor Cycles and Other |
| 221501 | Repairs and Maintenance – Civil |
| 221502 | Repairs and Maintenance – Vehicles |
| 221503 | Repairs and Maintenance – Generators |
| 221504 | Repairs and Maintenance – Machinery, Equipment and Furniture |
| 221505 | Repairs and Maintenance – ICT Equipment |

| Account Code | Account Name |
|---|---|
| 221506 | Repairs and Maintenance – Motor Cycles and Others |
| 221601 | Cleaning Materials and Services |
| 221602 | Stationery |
| 221603 | Printing, Binding and Publications Services |
| 221604 | Newspapers, Books and Periodicals |
| 221605 | Computer Supplies and ICT Services |
| 221606 | Other Office Materials and Consumables |
| 221607 | Employee ID Cards |
| 221701 | Consultancy Services |
| 221703 | Audit Fees |
| 221808 | Intelligence Services |
| 221813 | Media Relations, Intelligence and Promotions |
| 221903 | Staff Training – Local |
| 221904 | Staff Training – Foreign |
| 221906 | Study Tours |
| 221909 | Capacity Building |
| 222101 | Celebrations, Commemorations and State Visits |
| 222102 | Workshops, Conferences, Symposia and Seminars |
| 222105 | Entertainment, Representation and Gifts |
| 222106 | Employee Awards |
| 222107 | Recruitment Expenses |
| 222108 | Advertising and Public Relations |
| 222110 | Subscriptions |
| 222113 | Guard and Security Services |
| 222116 | Bank Charges and other Bank Related Costs |
| 222117 | Exchange Gains and Losses |
| 222121 | Other Legal Fees |
| 223101 | Personnel Insurance |

| Account Code | Account Name |
|---|---|
| 223103 | Office Building Insurance |
| 223104 | Equipment Insurance |
| 223106 | Vehicle Insurance |
| 223107 | Shipping, Storage and Handling |
| 232201 | Transport Equipment |
| 232211 | Machinery and other Equipment |
| 232214 | Security Equipment |
| 232221 | Furniture and Fixtures |
| 232301 | ICT Infrastructure, Hardware, Networks and Facilities |

## 2.14 APPENDIX 2 REGISTER OF STATUTORY INSTRUMENTS RELIED UPON

| # | Instrument | Citation / Enactment |
|---|---|---|
| 1 | An Act to Establish the Financial Intelligence Agency (FIA Act), 2021 | Approved July 29, 2022; published by the Ministry of Foreign Affairs, August 12, 2022 (House's Engrossed Bill No. 37); repeals the FIU Act, 2012 |
| 2 | Anti-Money Laundering, Terrorist Financing, Preventive Measures, and Proceeds of Crime Act, 2021 (AML/CFT Act) | Approved July 29, 2022; amends Chapter 15, Sub-chapter G of the Penal Law, Title 26, Liberian Code of Laws Revised |
| 3 | Public Financial Management Act, 2009 (as amended 2019) and PFM Regulations | Approved August 26, 2009; effective September 2, 2009; Restatement 2019 |
| 4 | Public Procurement and Concessions Act, 2005, as Amended and Restated, 2010 | Approved September 16, 2010; thresholds set by PPCC regulations |
| 5 | Budget Transfer Act, 2008 | Governs reallocations of National Budget appropriations (PFM Act §26) |
| 6 | Revenue Code of Liberia (as amended) / Liberia Revenue Authority Act | PAYE withholding, tax tables and remittance rules |
| 7 | NASSCORP Act | Social security contributions and remittances |
| 8 | Cash Basis IPSAS (as adopted by GOL) | Accounting standard for public sector financial reporting |

| # | Instrument | Citation / Enactment |
|---|---|---|
| 9 | GOL Financial Management Manual and annual Budget and Appropriation Law | Complementary operational and fiscal rules |

# 3 PART III PROCUREMENT AND INVENTORY MANAGEMENT

## 3.1 PROCUREMENT MANAGEMENT

### 3.1.1 General Procurement Principles

3.1.1.1 FIA shall conduct procurement in accordance with the applicable Public Procurement and Concessions Act (PPCA/PPCC framework), regulations, Government of Liberia financial-management requirements, approved procurement procedures, and other applicable laws and policies.

3.1.1.2 Procurement shall be conducted in a manner that promotes:

- transparency;
- fairness;
- competition;
- value for money;
- accountability;
- economy and efficiency;
- integrity;
- equal treatment of eligible suppliers; and
- appropriate segregation of duties.

3.1.1.3 Goods, works, and services shall be procured from qualified and eligible suppliers, contractors, or service providers in accordance with applicable procurement requirements.

3.1.1.4 In evaluating suppliers or contractors, FIA shall consider applicable factors such as:

- technical capacity;
- financial capacity;
- legal eligibility;
- tax compliance;
- past performance;
- experience;
- integrity;
- ability to deliver;
- quality; and
- price.

3.1.1.5 No procurement shall be artificially divided or split for the purpose of avoiding applicable procurement thresholds, approval requirements, or competitive procedures.

### 3.1.2 Procurement Requisition

3.1.2.1 Whenever goods, works, or services are required, the requesting section shall prepare a procurement requisition.

3.1.2.2 The requisition shall contain sufficient information to identify the requirement, including:

- description of goods, works, or services;
- quantity;
- specifications;
- estimated cost;
- justification;
- required delivery date;
- proposed funding/budget line; and
- other relevant information.

3.1.2.3 The requisition shall be reviewed and endorsed by the Head of the requesting Section.

3.1.2.4 The requisition shall be submitted through the prescribed FIA approval process to the Director General or other authorized approving authority.

3.1.2.5 Where procurement is required, the approved requisition shall be forwarded to the Procurement Section for processing.

### 3.1.3 Budget Verification

3.1.3.1 Before procurement action is initiated, the Finance/Budget Section shall verify:

- availability of an approved budget;
- availability of allotment/funding, where applicable;
- appropriate budget classification;
- estimated financial requirement; and
- consistency with the approved work and procurement plans.

3.1.3.2 Finance shall not authorize a procurement commitment where there is no budget provision or lawful funding source, except where the applicable Government process permits an approved budget revision or reallocation.

3.1.3.3 Where a requirement is not included in the approved budget or the existing allocation is insufficient, the requesting section shall identify the funding requirement and obtain approval for an appropriate budget adjustment, transfer, reallocation, supplementary allocation, or other lawful funding arrangement.

3.1.3.4 No procurement shall proceed solely on the assumption that funds will subsequently become available.

### 3.1.4 Procurement Structures

**Procurement Committee**

3.1.4.1 Where required by the applicable Public Procurement and Concessions framework, FIA shall establish and maintain an appropriate Procurement Committee.

3.1.4.2 The composition, appointment, quorum, functions, and decision-making authority of the Procurement Committee shall comply with the applicable law and regulations in force.

**Membership**

3.1.4.3 Where the applicable legal framework prescribes the composition of the Procurement Committee, FIA shall constitute the Committee in accordance with those requirements.

3.1.4.4 The Committee should include appropriately qualified senior officials and, where required, representation from:

- Finance;
- Procurement;
- the relevant end-user/requesting section; and
- other designated members.

**Conflict of Interest**

3.1.4.5 Any member of a Procurement Committee, Bid Evaluation Panel, Procurement Section, or other procurement body who has an actual, potential, or perceived conflict of interest shall disclose the conflict and recuse himself or herself from the affected procurement process in accordance with applicable requirements.

### 3.1.5 Procurement Agency/Procurement Function

3.1.5.1 The FIA Procurement Section or designated Procurement function shall be responsible for carrying out procurement activities in accordance with applicable procurement laws and approved procedures.

3.1.5.2 Its responsibilities shall include, as applicable:

1. preparing and maintaining the procurement plan;
2. processing approved procurement requisitions;
3. preparing solicitation documents;
4. obtaining quotations or bids;
5. maintaining procurement records;
6. supporting bid evaluation processes;
7. preparing procurement documentation;
8. processing approved Local Purchase Orders;
9. monitoring supplier performance;
10. supporting contract administration;
11. maintaining procurement files; and
12. ensuring that procurement activities comply with applicable legal and regulatory requirements.

### 3.1.6 Functions of the Procurement Committee

3.1.6.1 Subject to the applicable procurement law and regulations, the Procurement Committee shall perform the functions assigned to it, which may include:

a. reviewing and approving procurement plans;

b. ensuring that procurement activities support FIA's objectives and approved budget;
c. overseeing procurement activities of the Agency;
d. ensuring compliance with applicable procurement laws and regulations;
e. reviewing evaluation reports and recommendations submitted by Bid Evaluation Panels;
f. confirming the availability of budgetary resources before applicable contract approvals;
g. approving or rejecting recommendations in accordance with the applicable thresholds and legal requirements;
h. reviewing contract administration and procurement performance;
i. ensuring appropriate reporting to the relevant Government procurement authority;
j. ensuring proper disposal of obsolete or surplus assets in accordance with applicable requirements; and
k. performing any other functions assigned under the applicable procurement framework.

**3.1.7 Procurement Plan**

3.1.7.1 FIA shall prepare an annual procurement plan based on:

- the approved annual budget;
- approved work plans;
- operational requirements;
- projected procurement needs;
- available funding; and
- applicable Government procurement requirements.

3.1.7.2 The procurement plan shall identify, as applicable:

- description of procurement;
- estimated cost;
- procurement method;
- funding source;
- expected procurement period;
- responsible section; and
- expected completion date.

3.1.7.3 The procurement plan shall be reviewed periodically and updated where permitted by applicable procurement requirements.

3.1.7.4 Changes to the procurement plan shall be appropriately documented and approved.

**3.1.8 Procurement Process**

3.1.8.1 The procurement process shall, as applicable, follow these stages:

| Stage | Activity | Responsible |
|---|---|---|
| 1 | Identify requirement | Requesting Section |
| 2 | Prepare requisition and justification | Requesting Section |
| 3 | Verify budget availability | Finance/Budget |
| 4 | Obtain required approval | Authorized Authority |
| 5 | Initiate procurement | Procurement Section |
| 6 | Solicit quotations/bids/proposals | Procurement Section |
| 7 | Evaluate submissions | Bid Evaluation Panel/Authorized Committee |
| 8 | Review and approve recommendation | Appropriate Procurement Authority |
| 9 | Issue LPO/contract | Procurement Section/Authorized Authority |
| 10 | Receive goods/services/works | Requesting/Receiving Section |
| 11 | Verify invoice and supporting documents | Finance/Comptroller |
| 12 | Process payment | Finance Section |

### 3.1.9 Award of Contracts

3.1.9.1 Contract awards shall be made in accordance with applicable procurement legislation, regulations, thresholds, approved procurement methods, and delegated authority.

3.1.9.2 The Procurement Section shall maintain complete documentation supporting each contract award.

3.1.9.3 No employee shall commit FIA to a contractual obligation without the required authority.

3.1.9.4 The award decision shall be supported by the applicable evaluation and approval documentation.

3.1.9.5 Contract awards shall be communicated to successful suppliers in accordance with applicable procurement requirements.

### 3.1.10 Local Purchase Orders (LPOs)

3.1.10.1 The Procurement Section shall be responsible for processing Local Purchase Orders in accordance with applicable procurement requirements.

3.1.10.2 An LPO shall normally be issued before a supplier delivers goods or performs services, unless an approved exception applies.

3.1.10.3 The LPO shall contain, as applicable:

- supplier name;
- supplier address;
- LPO number;
- date;
- description of goods/services;
- quantity;
- unit price;

- total price;
- delivery requirements;
- applicable taxes;
- payment terms; and
- authorized signatures.

3.1.10.4 The supplier shall not commence delivery or performance based solely on a verbal request from an unauthorized FIA employee.

**3.1.11 Emergency Procurement**

3.1.11.1 Emergency procurement may only be undertaken where circumstances meet the definition and requirements established under the applicable procurement law and regulations.

3.1.11.2 An emergency shall not be created artificially to avoid normal procurement procedures.

3.1.11.3 Emergency procurement shall be supported by:

- written justification;
- identification of the emergency circumstances;
- appropriate authorization;
- applicable procurement documentation; and
- evidence that the procurement method used was legally permissible.

3.1.11.4 Where emergency procurement requires prior approval by the Director General or other authorized authority, such approval shall be obtained before commitment, except where the applicable law expressly permits otherwise.

3.1.11.5 All emergency procurements shall be reported and documented in accordance with applicable procurement requirements.

**3.1.12 Supplier Eligibility**

3.1.12.1 Suppliers participating in FIA procurement shall meet the applicable eligibility requirements established by law and the solicitation documents.

3.1.12.2 Where required, suppliers shall provide valid:

- business registration;
- tax clearance;
- relevant licenses;
- professional certifications;
- technical qualifications; and
- other statutory documentation.

3.1.12.3 Procurement shall not be restricted to tax-compliant suppliers merely by internal policy where the applicable law establishes different eligibility requirements. The Procurement Section shall apply the current statutory requirements in force.

### 3.1.13 Receipt and Inspection of Goods and Services

3.1.13.1 Goods and services shall be inspected and confirmed by the appropriate receiving/end-user section before payment.

3.1.13.2 Evidence of receipt may include:

- Goods Received Note;
- delivery note;
- service completion certificate;
- inspection report;
- acceptance certificate; or
- other approved evidence.

3.1.13.3 Finance shall not process final payment without adequate evidence that the goods or services have been received or that the applicable contractual milestone has been satisfactorily achieved, except where an approved contract permits advance or milestone payment.

### 3.1.14 Procurement and Payment Segregation

3.1.14.1 The Procurement Section shall not approve its own payment.

3.1.14.2 The Finance Section shall not independently select a supplier where such selection is the responsibility of the Procurement function.

3.1.14.3 The officer who receives goods or services shall not be the sole officer responsible for approving the related payment.

3.1.14.4 This segregation shall be maintained throughout the procurement-to-payment cycle.

## 3.2 INVENTORY MANAGEMENT AND DISTRIBUTION POLICY

### 3.2.1 Purpose

3.2.1.1 This Policy establishes procedures for the receipt, storage, control, distribution, verification, and disposal of FIA consumable supplies, particularly cleaning materials, stationery, and other general support supplies.

### 3.2.2 Scope

3.2.2.1 This Policy applies to all FIA departments, units, and personnel requesting, receiving, storing, distributing, or using inventory items.

### 3.2.3 GSS Responsibilities

3.2.3.1 GSS shall:

- Maintain inventory records;
- Receive and inspect supplies;
- Safely store materials;

- Monitor stock levels;
- Initiate replenishment requests;
- Distribute approved supplies;
- Maintain stock records;
- Conduct physical counts;
- Investigate shortages; and
- Report significant variances.

**3.2.4 Request and Approval**

3.2.4.1 Departments shall request supplies using the approved Stationery/Cleaning Materials Requisition Form.

3.2.4.2 The request shall identify:

- Department;
- Requesting officer;
- Item;
- Quantity;
- Purpose;
- Date; and
- Required approval.

3.2.4.3 The GSS Office shall review the request against available stock and operational requirements.

3.2.4.4 Requests shall be approved by the designated authority, normally the Director for Administration or authorized designee.

**3.2.5 Distribution**

3.2.5.1 Supplies shall be issued only against an approved request.

3.2.5.2 Upon issue:

1. Quantity issued shall be recorded;
2. Recipient shall acknowledge receipt;
3. Stock balance shall be updated; and
4. Supporting documentation shall be filed.

3.2.5.3 Emergency issues shall be documented and regularized promptly.

**3.2.6 Storage**

3.2.6.1 Inventory shall be stored securely and systematically.

3.2.6.2 Cleaning chemicals shall be stored separately from stationery and other materials where necessary for safety.

3.2.6.3 Inventory shall be protected against:

- Theft;
- Damage;
- Moisture;
- Contamination;
- Unauthorized access; and
- Expiration.

3.2.6.4 Where expiry dates apply, the First-Expiry, First-Out (FEFO) principle shall be used.

### 3.2.7 Inventory Records

3.2.7.1 The stock register shall contain, at minimum:

| Date | Item | Quantity Received | Quantity Issued | Balance | Reference |
|---|---|---|---|---|---|

3.2.7.2 All transactions shall be supported by appropriate documents.

### 3.2.8 Physical Stock Verification

3.2.8.1 GSS shall conduct periodic physical counts.

3.2.8.2 The physical count shall be reconciled to the stock register.

3.2.8.3 Significant variances shall be investigated and reported to management.

### 3.2.9 Accountability

3.2.9.1 Employees receiving supplies are responsible for ensuring that materials are:

- Used only for official purposes;
- Properly safeguarded;
- Not wasted;
- Not transferred without authorization; and
- Not removed from FIA premises without authorization.

3.2.9.2 Loss, misuse, or unauthorized removal shall be reported immediately.

### 3.2.10 Disposal

3.2.10.1 Expired, damaged, obsolete, or unusable inventory shall be identified and documented.

3.2.10.2 Disposal shall require appropriate authorization and shall comply with applicable FIA and Government procedures.

### 3.2.11 Reporting

3.2.11.1 GSS shall provide periodic inventory reports showing:

- Opening balance;
- Receipts;
- Issues;

- Closing balance;
- Significant variances;
- Damaged/expired stock; and
- Replenishment requirements.

# 4 PART IV HUMAN RESOURCES MANAGEMENT

## 4.1 PERSONNEL AND HUMAN RESOURCES

### 4.1.1 Purpose

4.1.1.1 The purpose of this Chapter is to establish the policies, procedures, responsibilities, and internal controls governing personnel administration, payroll, recruitment, employee benefits and incentives, performance management, employee separation, disciplinary matters, workplace conduct, confidentiality, conflict of interest, and related human resource activities of the Financial Intelligence Agency (FIA).

4.1.1.2 The Agency shall administer its human resource activities in accordance with the applicable laws and regulations of the Republic of Liberia, including applicable provisions of the Decent Work Act, the FIA Act, Government of Liberia (GOL) policies, approved FIA policies and procedures, and principles of fairness, transparency, confidentiality, accountability, equal opportunity, and merit.

### 4.1.2 Equal Employment Opportunity

4.1.2.1 The FIA shall provide equal employment opportunities to qualified applicants and employees in accordance with applicable Liberian law.

4.1.2.2 Employment decisions shall be administered fairly and without unlawful discrimination based on protected characteristics under applicable law.

4.1.2.3 The principle of equal opportunity shall apply, as applicable, to:

- Recruitment;
- Selection;
- Appointment;
- Placement;
- Promotion;
- Training;
- Compensation;
- Transfer;
- Leave;
- Performance management;
- Disciplinary action;
- Termination; and
- Other terms and conditions of employment.

4.1.2.4 The FIA shall maintain a workplace that promotes fairness, dignity, professionalism, and respect.

### 4.1.3 Harassment And Sexual Harassment

***Prohibition of Harassment***

4.1.3.1 The FIA prohibits unlawful harassment in the workplace.

4.1.3.2 Harassment shall not be tolerated where it violates applicable law or FIA policy or creates an intimidating, hostile, degrading, or offensive working environment.

4.1.3.3 Harassment may include, where applicable:

- Verbal abuse;
- Threatening or intimidating conduct;
- Derogatory or discriminatory remarks;
- Offensive jokes;
- Unwelcome written or electronic communications;
- Display or circulation of offensive material;
- Bullying or other prohibited workplace conduct; and
- Other conduct prohibited by applicable law or FIA policy.

***Sexual Harassment***

4.1.3.4 Sexual harassment is prohibited.

4.1.3.5 Sexual harassment may include unwelcome sexual advances, requests for sexual favors, or other unwelcome verbal, visual, written, or physical conduct of a sexual nature where such conduct falls within the applicable legal definition.

4.1.3.6 Examples may include:

- Unwelcome sexual advances;
- Requests for sexual favors;
- Sexual comments or jokes;
- Sexual innuendo;
- Unwanted physical contact;
- Sexualized comments concerning an individual's body; or
- Other conduct prohibited by applicable law.

***Reporting***

4.1.3.7 Employees who experience or witness prohibited harassment should report the matter through the applicable FIA reporting channel.

4.1.3.8 Complaints shall be handled as confidentially as practicable, consistent with the need to investigate and take appropriate action.

4.1.3.9 Retaliation against an employee who makes a good-faith complaint or participates in an authorized investigation shall not be tolerated where prohibited by applicable law or policy.

## 4.1.4 EMPLOYMENT

***Basic Employment Provisions***

4.1.4.1 Employment arrangements within the FIA shall comply with applicable Liberian labor laws and approved Government and FIA policies.

4.1.4.2 Subject to applicable law, employment may be established for:

- A definite period;
- An indefinite period; or
- Completion of a specific task.

4.1.4.3 Employment may also be structured as:

- Full-time;
- Part-time; or
- Casual/temporary employment, where legally permissible and appropriately documented.

***Employment Contracts***

4.1.4.4 Where required, employees shall receive appropriate written employment documentation setting out applicable terms and conditions of employment.

4.1.4.5 The employment documentation shall be maintained in the employee's personnel file.

***Probation***

4.1.4.6 Where a probationary period applies, it shall be established in accordance with applicable law and the employee's terms of employment.

4.1.4.7 For positions subject to a three-month probationary period under the applicable FIA policy, HR shall monitor the probation period and ensure that performance reviews are conducted at appropriate intervals.

4.1.4.8 The employee shall be informed of any material performance concerns and given an appropriate opportunity to respond, subject to applicable law and FIA policy.

## 4.1.5 TYPES OF EMPLOYMENT

***Full-Time Employee***

4.1.5.1 A full-time employee is an employee engaged to work the applicable full-time hours established by the FIA and applicable labor requirements.

4.1.5.2 A full-time employee shall receive the salary and benefits applicable to the employee's approved terms of employment.

***Temporary/Part-Time Employee***

4.1.5.3 A temporary or part-time employee is engaged for a specified period, assignment, or

reduced working schedule in accordance with the approved employment arrangement.

4.1.5.4 Benefits and other entitlements shall be determined by the applicable employment contract, FIA policy, and Liberian law.

***Casual Employee***

4.1.5.5 A casual employee may be engaged for short-term or intermittent work in accordance with applicable law and the approved terms of engagement.

4.1.5.6 The Agency shall maintain appropriate records of casual employees, including the duration and nature of their engagement.

**4.1.6 JOB GRADES AND POSITION CLASSIFICATION**

4.1.6.1 The FIA shall maintain an approved organizational and job classification structure.

4.1.6.2 Job grades shall be based on factors such as:

- Level of responsibility;
- Complexity of duties;
- Required qualifications;
- Supervisory responsibility;
- Professional experience;
- Accountability; and
- Approved Government/FIA classification arrangements.

4.1.6.3 Any grade structure shall be reviewed and amended only through the appropriate approval process.

4.1.6.4 The current approved FIA organizational structure and salary/grade schedule shall be maintained separately as an approved schedule or annex and updated when formally revised.

**4.1.7 RECRUITMENT AND SELECTION**

***Recruitment Principles***

4.1.7.1 Recruitment shall be based on the operational needs of the Agency, approved staffing requirements, available positions, qualifications, experience, competence, integrity, and other lawful selection criteria.

4.1.7.2 The recruitment process shall be:

- Fair;
- Transparent;
- Competitive, where applicable;
- Documented;
- Merit-based; and
- Consistent with applicable law and FIA policies.

***Vacancy Announcement***

4.1.7.3 Where a vacancy exists, the FIA may advertise the position internally, externally, or through both channels, depending on the position and applicable recruitment requirements.

4.1.7.4 Internal recruitment may be considered where appropriate, but no recruitment process shall unfairly restrict qualified candidates or circumvent applicable Government recruitment requirements.

***Recruitment and Selection Process***

4.1.7.5 The recruitment process shall generally include:

1. Identification of staffing need;
2. Confirmation of approved position and budget;
3. Preparation/review of Job Description;
4. Approval to recruit;
5. Vacancy announcement;
6. Receipt and recording of applications;
7. Screening against approved criteria;
8. Shortlisting;
9. Interviews and/or other assessments;
10. Reference and background checks, where applicable;
11. Selection recommendation;
12. Approval by the competent authority;
13. Appointment; and
14. Personnel file creation and onboarding.

4.1.7.6 All recruitment decisions shall be adequately documented.

**4.1.8 JOB DESCRIPTIONS**

***Development and Approval***

4.1.8.1 A Job Description (JD) shall be developed or reviewed by HR in consultation with the relevant department or unit.

4.1.8.2 The JD shall be submitted to the appropriate approving authority for approval.

***Contents of Job Description***

4.1.8.3 Each JD should clearly establish:

- Position title;
- Department/Directorate;
- Reporting relationship;
- Purpose of the position;
- Key duties and responsibilities;
- Required qualifications;
- Required experience;

- Competencies;
- Supervisory responsibilities, where applicable; and
- Other relevant requirements.

4.1.8.4 Each position shall have a title that appropriately reflects the functions and responsibilities assigned to the position.

**4.1.9 EMPLOYMENT REQUIREMENTS AND PERSONNEL FILES**

4.1.9.1 Prior to or upon appointment, employees shall provide the documents required by HR and applicable law.

4.1.9.2 These may include, as applicable:

- Application or cover letter;
- Curriculum vitae/resume;
- Copies of academic and professional credentials;
- Personal history information;
- References;
- Identification/citizenship documentation;
- Police clearance or other background documentation where legally required;
- Medical or fitness documentation where lawfully required for the position; and
- Passport photographs or other identification materials required for official records.

4.1.9.3 HR shall verify documents as appropriate and maintain an official personnel file for each employee.

4.1.9.4 Sensitive personal information shall be protected from unauthorized access.

**4.1.10 PROBATION AND PERFORMANCE DURING PROBATION**

***Purpose***

4.1.10.1 Probation provides the Agency and the employee an opportunity to assess suitability, performance, conduct, attendance, and ability to perform assigned duties.

***Probationary Reviews***

4.1.10.2 Where a three-month probation period applies, HR and the relevant supervisor should conduct:

- An initial performance review during the probationary period; and
- A final review before completion of probation.

4.1.10.3 Where performance is unsatisfactory, the employee shall be informed of the concerns and provided an appropriate opportunity to respond, subject to applicable law.

***Confirmation***

4.1.10.4 Employees who successfully complete the applicable probationary requirements may be

confirmed in accordance with the approved appointment process.

4.1.10.5 The FIA Act and applicable labor laws shall govern the authority for appointment, confirmation, termination, and other personnel decisions.

### 4.1.11 TRANSFER, PROMOTION, AND DEMOTION

***Transfer***

4.1.11.1 A transfer is the movement of an employee from one position, unit, or department to another at the same or substantially equivalent level, subject to organizational requirements and applicable policy.

4.1.11.2 Transfers may be initiated by management or requested by an employee.

4.1.11.3 Employee requests for transfer shall be considered based on:

- Availability of a suitable position;
- Organizational needs;
- Employee qualifications;
- Performance; and
- Applicable policies.

4.1.11.4 A transfer request does not automatically create an entitlement to transfer.

***Promotion***

4.1.11.5 Promotion is the movement of an employee to a higher-level position or grade based on approved criteria.

4.1.11.6 Promotion decisions shall be supported by documented justification and shall comply with applicable staffing, budgetary, and approval requirements.

***Demotion***

4.1.11.7 A demotion is the movement of an employee to a lower-level position or grade.

4.1.11.8 Any demotion shall be handled in accordance with applicable law, employment terms, performance or organizational requirements, and due process.

### 4.1.12 PERFORMANCE MANAGEMENT

***General***

4.1.12.1 Performance management shall provide a structured process for establishing expectations, assessing performance, providing feedback, identifying training needs, and supporting employee development.

4.1.12.2 Each employee shall have clearly defined responsibilities and expected performance outcomes.

***Performance Reviews***

4.1.12.3 Employees shall be evaluated by their immediate supervisors in accordance with the approved FIA performance management schedule.

4.1.12.4 Where applicable, formal reviews may include:

- Mid-year review; and
- Annual performance review.

4.1.12.5 Supervisors may also conduct continuous performance monitoring throughout the year.

***Performance Evaluation***

4.1.12.6 Performance evaluations shall be based on objective and documented criteria, including, as appropriate:

- Achievement of assigned objectives;
- Quality of work;
- Timeliness;
- Professional conduct;
- Attendance and punctuality;
- Teamwork;
- Compliance with policies;
- Initiative;
- Technical competence; and
- Other job-specific requirements.

***Use of Performance Results***

4.1.12.7 Performance information may be used, subject to applicable policy and approval requirements, to inform:

- Training and development;
- Performance improvement plans;
- Promotion;
- Recognition or awards;
- Transfer;
- Assignment of responsibilities; and
- Appropriate administrative or disciplinary action.

4.1.12.8 Performance evaluation shall not be used arbitrarily or discriminatorily.

## 4.2 COMPENSATION AND EMPLOYEE BENEFITS

### 4.2.1 Salaries And Compensation

***Government Salary Arrangements***

4.2.1.1 The salaries of FIA employees shall be administered in accordance with the approved compensation arrangements of the Government of Liberia and applicable FIA policies.

4.2.1.2 Where Government salary payments are made in United States Dollars (USD) and/or Liberian Dollars (LRD), the applicable percentage, currency mix, or payment arrangement shall be determined by the Government of Liberia and communicated through the appropriate official channels.

4.2.1.3 The FIA shall not independently alter Government-approved salary arrangements without lawful authority.

***Salary Determination***

4.2.1.4 Employee compensation shall be based on approved Government and/or FIA salary structures and applicable employment arrangements.

4.2.1.5 Where the Agency has authority to make compensation-related decisions, relevant factors may include:

- Position and grade;
- Qualifications;
- Relevant experience;
- Job responsibilities;
- Performance;
- Approved salary structure; and
- Applicable laws and Government policies.

***Preparation and Approval of Salary Schedule***

4.2.1.6 The HR Section shall prepare the personnel component of the monthly salary listing based on approved personnel records.

4.2.1.7 The salary schedule shall be:

1. Prepared by the designated HR Officer;
2. Reviewed and signed by the responsible HR official;
3. Submitted to Finance for financial verification;
4. Verified by the designated Finance Officer;
5. Reviewed by the Comptroller; and
6. Approved by the appropriate authorized authority.

4.2.1.8 The preparer shall not serve as the sole verifier or final approver of the same payroll.

***Salary Payment Voucher***

4.2.1.9 Where required by Government financial procedures, a payment voucher shall be prepared to support the processing of salary expenditures.

4.2.1.10 Salary expenditure shall be charged against the applicable approved budget and allotment issued by MFDP.

4.2.1.11 The voucher shall be supported by the approved payroll schedule and other relevant documentation.

***Payroll Records***

4.2.1.12 HR and Finance shall maintain appropriate payroll records, including:

- Approved payroll schedules;
- Personnel action forms;
- Salary adjustment records;
- Bank payment evidence;
- Statutory deduction schedules;
- Tax and social security remittance records;
- Payroll reconciliations; and
- Other supporting documentation.

4.2.1.13 Access to payroll records shall be restricted to authorized personnel.

### 4.2.2 EMPLOYEE BENEFITS AND OTHER INCENTIVES

***General***

4.2.2.1 Subject to available resources, approved policies, and authorization by the competent authority, FIA may provide certain work-related benefits or operational incentives to eligible employees.

4.2.2.2 Such benefits or incentives shall not be treated as automatic employee entitlements unless expressly established by law, employment contract, approved policy, or other authorized instrument.

***Fuel Coupons***

4.2.2.3 Where fuel coupons or fuel allocations are provided, they shall be issued based on approved operational requirements and authorized allocations.

4.2.2.4 The allocation shall consider factors such as:

- Official duties;
- Operational requirements;
- Approved vehicle or transportation arrangements;
- Official travel requirements; and
- Applicable management directives.

4.2.2.5 Fuel coupons shall not be converted into personal cash benefits unless expressly authorized under applicable policy.

***Communication Cards***

4.2.2.6 Communication cards, airtime, data, or related communication support may be provided to employees whose official duties require such resources.

4.2.2.7 Allocations shall be based on approved operational requirements and authorized limits.

***Authorization***

4.2.2.8 The DG/OIC or duly authorized designee shall approve the allocation of operational incentives within applicable authority and budgetary limits.

4.2.2.9 The allocation of such incentives shall be documented and periodically reviewed.

***Distribution and Accountability***

4.2.2.10 The office responsible for the distribution of fuel coupons and communication cards shall maintain a distribution register.

4.2.2.11 The register shall contain, at a minimum:

- Employee name;
- Position/department;
- Type of incentive;
- Quantity/value;
- Date issued;
- Period covered;
- Recipient's signature or acknowledgment; and
- Name/signature of issuing officer.

4.2.2.12 Unused or unclaimed items shall be returned and properly accounted for.

## 4.3 EMPLOYEE BENEFITS AND LEAVE

### 4.3.1 General

4.3.1.1 Employee benefits and leave shall be administered in accordance with applicable Liberian law, approved Government policies, employment terms, FIA policies, and available budgetary resources.

4.3.1.2 Where a statutory entitlement differs from an internal administrative provision, the applicable law shall prevail.

### 4.3.2 Medical Benefits

4.3.2.1 Subject to applicable Government and FIA arrangements, eligible FIA employees shall receive medical benefits through the Agency's approved medical insurance or health-care arrangements.

4.3.2.2 Employees shall normally use designated medical facilities where applicable.

4.3.2.3 In an emergency, an employee may receive treatment at the nearest appropriate medical facility where use of a designated facility is impracticable.

4.3.2.4 The employee or supervisor shall notify HR as soon as reasonably practicable.

4.3.2.5 Medical records shall be handled confidentially.

### 4.3.3 Sick Leave

4.3.3.1 Sick leave shall be administered in accordance with applicable Liberian law and approved FIA policy.

4.3.3.2 Where medical certification is required, the employee shall provide appropriate documentation from a recognized medical practitioner or approved medical facility.

4.3.3.3 Sick leave shall be classified, for administrative purposes, as:

- **Non-occupational illness/injury**; or
- **Occupational illness/injury**.

4.3.3.4 Occupational injuries shall additionally be processed under the applicable workplace injury and workers' compensation requirements.

### 4.3.4 Annual Leave

4.3.4.1 Employees shall be entitled to annual leave in accordance with applicable Liberian law and approved FIA policy.

4.3.4.2 The annual leave schedule shall be managed to balance employee entitlement with operational requirements.

4.3.4.3 Based on the Decent Work Act framework, annual leave entitlement increases with continuous service. The Act provides for one week during the first twelve months, two weeks during the second year, three weeks during the third year, and four weeks after five years of service. Weekly rest days and public holidays are treated separately from annual leave.

4.3.4.4 The exact application of statutory leave shall be confirmed against the current applicable law and Government personnel policy.

### 4.3.5 Annual Leave Administration

4.3.5.1 Employees shall:

1. Submit leave requests through the approved process;
2. Obtain supervisory approval;
3. Ensure HR records the approved leave;
4. Complete appropriate handover arrangements before proceeding on leave; and
5. Return to duty on the approved date.

4.3.5.2 The supervisor shall consider operational requirements when scheduling leave but shall not unlawfully prevent an employee from exercising a statutory entitlement.

4.3.5.3 Any carry-forward, accumulation, forfeiture, or payment in lieu of leave shall be handled in accordance with applicable law and approved Government/FIA policy.

### 4.3.6 Compassionate Leave

4.3.6.1 Subject to applicable FIA policy and statutory requirements, management may grant compassionate leave in circumstances such as:

- Death of a parent;
- Death of a spouse;
- Death of a child;
- Serious illness of an immediate family member; or
- Other exceptional family circumstances.

4.3.6.2 The duration and approval requirements shall be established by the applicable FIA leave schedule.

4.3.6.3 Any special travel-related compassionate leave shall be supported by appropriate documentation where reasonably required.

### 4.3.7 Maternity Leave

4.3.7.1 Maternity leave shall be administered in accordance with the applicable provisions of Liberian law.

4.3.7.2 The Decent Work Act provides statutory maternity protections, including maternity leave and nursing-related protections. The Act should therefore be used as the controlling legal reference rather than establishing a lower internal entitlement.

4.3.7.3 The FIA shall not discriminate against an employee because of pregnancy, maternity, or lawful exercise of maternity rights.

### 4.3.8 Nursing Breaks

4.3.8.1 A returning nursing employee shall receive applicable nursing or breastfeeding breaks in accordance with the Decent Work Act and approved FIA arrangements.

4.3.8.2 HR shall coordinate with the employee and supervisor to establish an arrangement that protects the employee's statutory rights while reasonably accommodating operational requirements.

### 4.3.9 Paternity Leave

4.3.9.1 An eligible male employee may be granted paternity leave in accordance with applicable law and approved FIA policy.

4.3.9.2 HR may request reasonable supporting documentation to confirm the qualifying event.

### 4.3.10 Personal Leave Without Pay

4.3.10.1 An employee who requires additional time away from work beyond available paid leave may apply for personal leave without pay.

4.3.10.2 The application shall:

- Be submitted in advance where practicable;
- State the reason and requested duration;
- Be reviewed by the supervisor;
- Be reviewed by HR; and
- Receive approval from the competent authority.

4.3.10.3 Personal leave without pay shall not be treated as an automatic entitlement.

### 4.3.11 Unauthorized Absence and Abandonment of Employment

4.3.11.1 Unauthorized absence shall be addressed in accordance with applicable labor law, employment terms, and FIA disciplinary procedures.

4.3.11.2 The Agency shall not automatically treat an employee as having resigned without following the applicable legal and administrative process.

4.3.11.3 Where an employee is absent without authorization for an extended period, HR shall make reasonable efforts to establish the circumstances, document the absence, provide any required notice, and process the matter in accordance with applicable law.

## 4.4 JURY AND COURT DUTIES

4.4.1.1 Employees who are legally required to serve as jurors or respond to a lawful court summons shall notify their supervisor and HR promptly.

4.4.1.2 The Agency shall administer such absences in accordance with applicable Liberian law and Government employment requirements.

## 4.5 PROFESSIONAL CONDUCT AND HUMAN RESOURCE ADMINISTRATION

### 4.5.1 Code Of Ethics And Professional Conduct

4.5.1.1 All FIA employees shall comply with the Agency's Code of Ethics and applicable laws, regulations, policies, and professional standards.

4.5.1.2 The Code of Ethics shall address, as applicable:

- Integrity;
- Impartiality;
- Confidentiality;
- Conflict of interest;
- Gifts and hospitality;
- Use of Agency property;

- Use of official information;
- Professional conduct;
- Protection of public resources;
- Post-employment obligations; and
- Reporting of suspected misconduct.

4.5.1.3 Employees shall acknowledge receipt and understanding of applicable ethical requirements.

**4.5.2 Confidential Information**

4.5.2.1 Because of the nature of FIA's mandate, employees may have access to confidential, sensitive, classified, personal, financial, intelligence, investigative, or operational information.

4.5.2.2 Employees shall protect such information from unauthorized access, use, disclosure, alteration, loss, or destruction.

4.5.2.3 Confidential information may include, but is not limited to:

1. Financial records;
2. Payroll and salary information;
3. Personnel files;
4. Employment contracts and appointment documents;
5. Health and medical records;
6. Legal documents;
7. Intelligence and investigative information;
8. STRs, CTRs, and related information;
9. Information concerning reporting entities;
10. Internal reports and working papers;
11. Computerized records and databases;
12. Passwords and access credentials;
13. Official correspondence; and
14. Any information designated confidential by the originating authority or applicable law.

4.5.2.4 Employees shall not disclose confidential information to unauthorized persons during or after employment.

4.5.2.5 Any unauthorized disclosure may result in administrative or disciplinary action and, where applicable, legal consequences.

**4.5.3 Conflict Of Interest**

4.5.3.1 Employees shall avoid actual, potential, or perceived conflicts of interest that could improperly influence the performance of their official duties.

4.5.3.2 An employee shall not use:

- FIA property;
- FIA information;
- FIA position;
- FIA resources;
- Confidential information; or
- Official opportunities for unauthorized personal or private benefit.

4.5.3.3 Employees shall disclose relevant conflicts of interest to the appropriate authority and shall recuse themselves from affected decisions where required.

4.5.3.4 Particular attention shall be given to conflicts involving:

- Procurement;
- Recruitment;
- Payroll;
- Contracting;
- Financial transactions;
- Investigations;
- Intelligence activities;
- Vendor relationships; and
- Decisions involving relatives or close associates.

**4.5.4 Employment Of Relatives And Nepotism Controls**

4.5.4.1 The employment of relatives shall be administered in accordance with applicable law and FIA policy.

4.5.4.2 A family relationship shall not, by itself, constitute grounds for unlawful discrimination against an otherwise qualified applicant.

4.5.4.3 However, appropriate controls shall be applied where a family or close personal relationship creates an actual, potential, or perceived conflict of interest.

4.5.4.4 Accordingly:

1. An employee shall disclose a relevant family relationship where required;
2. An employee shall not participate in the recruitment, selection, evaluation, promotion, compensation decision, disciplinary action, or supervision of a relative where a conflict exists;
3. The employee shall recuse himself/herself from the affected process;
4. An independent authorized officer or committee shall handle the affected decision; and
5. HR shall document the conflict-management arrangement.

4.5.4.5 Where organizational circumstances permit, close relatives should not be placed in a direct reporting relationship or in positions where one employee has direct authority over the

other's employment decisions.

### 4.6 EMPLOYEE RECORDS

4.6.1.1 HR shall maintain complete and accurate personnel records for each employee.

4.6.1.2 Personnel files shall be protected from unauthorized access and shall contain, as applicable:

- Appointment documents;
- Employment contracts;
- Job descriptions;
- Academic and professional credentials;
- Performance evaluations;
- Leave records;
- Personnel actions;
- Disciplinary records;
- Training records;
- Separation documents; and
- Other authorized personnel information.

4.6.1.3 Access to personnel records shall be restricted according to the sensitivity of the information and the employee's official responsibilities.

### 4.7 HUMAN RESOURCE AND FINANCE SEGREGATION OF DUTIES

4.7.1.1 To strengthen internal control over personnel expenditures:

| Activity | Primary Responsibility | Review/Verification | Approval |
|---|---|---|---|
| Personnel appointment | HR/Management | HR/Administration | Authorized Authority |
| Payroll personnel changes | HR | Finance/Comptroller | Authorized Authority |
| Payroll preparation | HR/Designated Officer | Finance Officer | Comptroller/Authorized Authority |
| Salary voucher | Finance | Comptroller | Authorized Authority |
| Salary payment | Finance | Independent verification | Authorized Bank Signatories |
| Payroll reconciliation | Finance | Comptroller | Authorized Authority |
| Employee incentives | Authorized Office | Finance, where financial | DG/OIC or Authorized Authority |
| Personnel separation | HR | Finance/Admin clearance | Authorized Authority |
| Final employee payment | Finance | Comptroller | Authorized Authority |

4.7.1.2 No employee shall perform incompatible duties that allow that employee to initiate,

approve, execute, and reconcile the same personnel-related transaction.

## 4.8 MANAGEMENT RESPONSIBILITIES

### 4.8.1 Director General/OIC

4.8.1.1 The DG/OIC shall exercise the personnel authority assigned under the FIA Act, applicable laws, and approved FIA policies, including appointment, management, and separation decisions within the authority granted.

### 4.8.2 Director of Administration

4.8.2.1 The Director of Administration shall provide administrative oversight of HR activities and ensure that personnel policies are implemented consistently.

### 4.8.3 Human Resources Section

4.8.3.1 HR shall:

- Maintain personnel records;
- Coordinate recruitment;
- Maintain approved staffing records;
- Process personnel actions;
- Coordinate payroll information;
- Monitor probation;
- Maintain leave records;
- Coordinate performance management;
- Support disciplinary processes;
- Coordinate employee separation; and
- Maintain confidentiality of personnel information.

### 4.8.4 Finance & Administration Directorate

4.8.4.1 Finance shall:

- Verify payroll financial information;
- Process authorized salary payments;
- Account for payroll expenditures;
- Process statutory deductions;
- Reconcile payroll payments;
- Maintain payroll-related financial records; and
- Ensure payroll expenditures comply with approved budget and allotment requirements.

### 4.8.5 Heads of Departments/Sections

4.8.5.1 Heads of Departments and Sections shall:

- Supervise employees;
- Establish work expectations;
- Review attendance and performance;
- Recommend personnel actions where appropriate;

- Report misconduct or performance concerns;
- Safeguard Agency property assigned to employees; and
- Support HR in implementing approved personnel policies.

**4.9 REVIEW AND COMPLIANCE**

4.9.1.1 This Chapter shall be reviewed periodically to ensure continued alignment with:

- Applicable Liberian labor laws;
- The FIA Act;
- Government of Liberia personnel policies;
- MFDP requirements;
- Approved FIA organizational arrangements;
- FIA Code of Ethics; and
- Other applicable regulations and administrative directives.

4.9.1.2 Where a provision of this Manual conflicts with applicable law or a binding Government directive, the applicable law or directive shall prevail, and the Manual shall be amended accordingly.

4.9.1.3 All FIA employees are responsible for understanding and complying with the personnel policies applicable to their positions.

4.9.1.4 Employee Separation and Disciplinary Management

**4.10 EMPLOYEE SEPARATION**

4.10.1.1 Employees may leave or be separated from the FIA through lawful resignation, retirement, redundancy, termination, or other authorized separation arrangements.

4.10.1.2 All separations shall be documented and processed through HR and the relevant administrative and financial units.

4.10.1.3 Before final separation, the employee shall complete an appropriate clearance process.

**4.11 RESIGNATION**

4.11.1.1 An employee wishing to resign shall submit a written resignation to HR in accordance with the applicable notice requirements.

4.11.1.2 Upon receipt of a resignation, HR shall:

1. Acknowledge the resignation;
2. Notify the appropriate management authority;
3. Establish the effective separation date;
4. Initiate the exit/clearance process;
5. Coordinate the return of FIA property;
6. Notify Finance of outstanding financial obligations, where applicable;
7. Ensure outstanding advances and accountable items are retired;

8. Arrange an exit interview where appropriate; and
9. Update the employee's personnel records.

4.11.1.3 The employee shall return all FIA property, documents, equipment, identification cards, keys, access devices, confidential information, and other Agency assets in his/her possession.

## 4.12 RETIREMENT

4.12.1.1 Retirement shall be administered in accordance with applicable Liberian law, Government policy, FIA policy, and the employee's applicable terms of employment.

4.12.1.2 HR shall provide reasonable notice and guidance concerning the retirement process where practicable.

4.12.1.3 The retirement clearance process shall include:

- Return of Agency property;
- Settlement or retirement of outstanding advances;
- Clearance of accountable items;
- Update of personnel records;
- Calculation and processing of applicable benefits; and
- Exit documentation.

## 4.13 REDUNDANCY

4.13.1.1 Where organizational restructuring, operational requirements, economic circumstances, technological changes, or other lawful reasons require positions to be declared redundant, the FIA shall follow applicable Liberian labor laws and approved Government/FIA procedures.

4.13.1.2 Redundancy decisions shall be documented, objectively justified, and implemented in accordance with applicable legal requirements and due process.

4.13.1.3 Any selection criteria used in redundancy exercises shall be documented and applied consistently and lawfully.

## 4.14 DISCIPLINARY MANAGEMENT

### 4.14.1 General Principle

4.14.1.1 Employees may be subject to disciplinary action for misconduct, violation of FIA policies, negligence, unauthorized conduct, or failure to perform assigned responsibilities, subject to applicable law and due process.

4.14.1.2 Disciplinary action shall be proportionate to the circumstances and supported by appropriate documentation.

### 4.14.2 Grounds for Disciplinary Action

4.14.2.1 Depending on the circumstances and applicable law, disciplinary action may arise from:

a. Serious or persistent failure to perform assigned duties;
b. Insubordination;
c. Persistent unauthorized absenteeism or lateness;
d. Disorderly or inappropriate workplace conduct;
e. Negligence or misconduct;
f. Misuse or unauthorized use of FIA property;
g. Discriminatory conduct prohibited by law or FIA policy;
h. Sexual harassment or other prohibited harassment;
i. Threats or violence;
j. Breach of confidentiality;
k. Fraud, corruption, theft, or dishonesty;
l. Unauthorized disclosure of protected Agency information;
m. Serious violation of FIA policies or procedures; or
n. Other conduct constituting just cause under applicable law.

### 4.14.3 Disciplinary Process

4.14.3.1 Depending on the seriousness of the matter, the disciplinary process may include:

1. Counseling or verbal warning;
2. Written warning;
3. Final warning or suspension; and
4. Termination/dismissal.

4.14.3.2 Serious misconduct may warrant accelerated or immediate disciplinary action where permitted by applicable law.

4.14.3.3 The employee shall be given an appropriate opportunity to respond to allegations before a final decision is made, except where applicable law permits otherwise.

### 4.14.4 Counseling Or Verbal Warning

4.14.4.1 Counseling or a verbal warning may be used for less serious or initial performance or conduct concerns.

4.14.4.2 The supervisor shall:

- Explain the concern;
- Identify the expected corrective action;
- Establish an appropriate improvement period where necessary; and
- Document the counseling in accordance with HR procedures.

### 4.14.5 Written Warning

4.14.5.1 A written warning may be issued where:

- The matter is sufficiently serious to warrant formal documentation; or
- The employee has failed to correct a previously identified problem.

4.14.5.2 The written warning shall state:

- The nature of the concern;
- Relevant policy or performance requirement;
- Required corrective action;
- Applicable improvement period; and
- Consequences of further misconduct or failure to improve.

4.14.5.3 The employee shall be given an opportunity to acknowledge or respond to the warning.

**4.14.6 Suspension Or Final Warning**

4.14.6.1 Where permitted by applicable law and appropriate to the circumstances, an employee may receive a final warning or be suspended.

4.14.6.2 Any suspension shall be documented in writing and shall specify the applicable terms and duration.

**4.14.7 Termination Or Dismissal**

4.14.7.1 Termination or dismissal shall be conducted in accordance with applicable Liberian labor law, the employee's employment terms, the FIA Act, and approved FIA procedures.

4.14.7.2 Serious misconduct may warrant termination where lawful and supported by appropriate evidence and due process.

4.14.7.3 Examples may include, subject to applicable law and investigation:

- Theft or misappropriation of FIA property;
- Fraud or corruption;
- Serious unauthorized disclosure of confidential information;
- Serious acts of violence or threats;
- Willful damage to Agency property;
- Serious abandonment of duty;
- Proven serious misconduct; or
- Other lawful grounds for termination.

4.14.7.4 The Agency shall not impose unlawful or arbitrary disciplinary measures.

**4.15 WORKPLACE SAFETY, HEALTH AND SECURITY**

**4.15.1 Purpose**

4.15.1.1 The Financial Intelligence Agency (FIA) is committed to providing and maintaining a safe, healthy, secure, and professional working environment for employees, visitors, contractors, service providers, and other persons conducting official business with the Agency.

4.15.1.2 The FIA shall take reasonable and practicable measures to identify, prevent, minimize, and respond to workplace safety and security risks.

4.15.1.3 All employees share responsibility for maintaining a safe workplace and shall comply with applicable safety, health, security, emergency, and incident-reporting requirements.

4.15.1.4 These provisions shall be implemented in accordance with applicable Liberian laws, including the Decent Work Act, 2015, and applicable FIA policies. The Decent Work Act includes provisions concerning occupational safety and health and workers' compensation.

### 4.15.2 Workplace Safety

4.15.2.1 The FIA shall take reasonable precautions to:

1. Maintain safe working premises;
2. Identify and address workplace hazards;
3. Provide appropriate safety information and instructions;
4. Maintain emergency procedures;
5. Encourage prompt reporting of unsafe conditions;
6. Investigate workplace accidents and injuries;
7. Maintain appropriate emergency contacts and response arrangements; and
8. Promote employee awareness of workplace health and safety responsibilities.

4.15.2.2 Every employee shall:

- Follow approved safety procedures;
- Use equipment properly;
- Report unsafe conditions;
- Report accidents and injuries promptly;
- Cooperate with authorized investigations; and
- Avoid conduct that creates unnecessary risks to others.

### 4.15.3 Safety Incident Reporting

4.15.3.1 Any accident, unsafe act, unsafe condition, near miss, security incident, or other event that could reasonably result in injury, property damage, or operational disruption shall be reported promptly.

4.15.3.2 Reports shall be submitted to the General Support Services Officer (GSSO) or other designated officer and copied, as appropriate, to:

- The immediate supervisor;
- Department or Section Head;
- Human Resources;
- Director for Administration; and
- Security personnel or senior management where necessary.

4.15.3.3 The incident report shall contain sufficient information to permit appropriate investigation and corrective action.

### 4.15.4 Workplace Accident Investigation

4.15.4.1 All significant workplace accidents shall be investigated.

4.15.4.2 The investigation should establish:

- Date and time;
- Location;
- Persons involved;
- Description of the incident;
- Immediate cause;
- Contributing factors;
- Injuries or property damage;
- Witnesses;
- Immediate action taken;
- Corrective measures; and
- Recommendations to prevent recurrence.

4.15.4.3 The investigation shall be conducted objectively and without prejudging responsibility.

**4.15.5 Reporting Occupational Injuries**

4.15.5.1 All occupational injuries, regardless of severity, shall be reported promptly to the employee's immediate supervisor.

4.15.5.2 The supervisor shall notify HR and the appropriate administrative officer where necessary.

4.15.5.3 Where medical treatment is required, the employee shall be assisted in obtaining appropriate medical attention in accordance with the FIA medical arrangements and applicable law.

4.15.5.4 Where an injury results in lost time, requires professional medical attention, or otherwise meets the Agency's reporting threshold, the supervisor shall complete an Injury/Accident Investigation Report as soon as practicable.

4.15.5.5 The report shall normally be submitted to HR within twenty-four (24) hours where practicable.

**4.15.6 Medical Emergencies**

4.15.6.1 In an emergency:

1. Immediate medical attention shall take priority;
2. The nearest appropriate medical facility may be used where delay would endanger the employee;
3. HR shall be notified as soon as practicable;
4. Relevant medical insurance procedures shall be initiated; and
5. Required incident documentation shall subsequently be completed.

**4.15.7 Workplace Violence**

4.15.7.1 The FIA does not tolerate threats, intimidation, violence, stalking, harassment, or other conduct that threatens the safety or security of employees, visitors, vendors, contractors,

or other persons associated with the Agency.

4.15.7.2 FIA resources, communication systems, vehicles, equipment, or premises shall not be used to threaten, stalk, intimidate, or harass another person.

4.15.7.3 Employees shall report, as soon as practicable:

- Direct or indirect threats;
- Actual violence;
- Suspicious persons or activities;
- Threatening communications;
- Possession or use of unauthorized weapons;
- Serious workplace disputes that may escalate into violence; and
- Other security concerns.

4.15.7.4 Reports may be made to a supervisor, GSS/security personnel, HR, Director for Administration, or senior management.

4.15.7.5 Employees shall not place themselves in danger or attempt to intervene physically in an ongoing violent incident unless specifically trained and authorized to do so.

**4.15.8 Investigation of Violence and Security Incidents**

4.15.8.1 The FIA shall promptly assess and investigate reports of workplace violence, threats, or serious security incidents.

4.15.8.2 Information concerning an investigation shall be treated confidentially to the extent practicable and consistent with:

- Due process;
- The need to investigate;
- Legal requirements;
- FIA confidentiality requirements; and
- Protection of persons and Agency assets.

4.15.8.3 An employee may be placed on administrative leave or other appropriate interim measures where permitted by law and necessary to protect employees, evidence, or the integrity of an investigation.

**4.15.9 Non-Retaliation**

4.15.9.1 The FIA shall not retaliate against an employee who makes a good-faith report of a workplace safety, violence, harassment, or security concern or who participates in an authorized investigation.

4.15.9.2 Knowingly false or malicious reports may, however, be addressed through the applicable disciplinary process.

# 5 PART V FLEET MANAGEMENT AND GENERAL SUPPORT SERVICES

## 5.1 GENERAL SUPPORT SERVICES AND FLEET MANAGEMENT

### 5.1.1 General Support Services

5.1.1.1 The General Support Services Section (GSS-S) shall support the efficient management of FIA transportation, facilities, logistics, assets, and related administrative services.

5.1.1.2 The GSSO shall report through the administrative management structure established by the FIA.

### 5.1.2 Responsibilities of the GSSO

5.1.2.1 The GSSO shall, subject to the approved organizational structure:

- Coordinate FIA fleet operations;
- Schedule official vehicle use;
- Maintain vehicle records;
- Coordinate vehicle maintenance;
- Monitor fuel consumption;
- Maintain vehicle logs;
- Coordinate vehicle inspections;
- Monitor vehicle availability;
- Maintain fleet-related records;
- Coordinate drivers;
- Report vehicle accidents;
- Support asset management; and
- Perform other lawful duties assigned by management.

### 5.1.3 GSSO Competencies

5.1.3.1 The GSSO should demonstrate:

- Planning and scheduling ability;
- Attention to detail;
- Knowledge of administrative procedures;
- Ability to implement policies;
- Integrity and impartiality;
- Record-management skills;
- Ability to coordinate drivers and vehicles; and
- Commitment to accountability and public-resource management.

## 5.2 DRIVER QUALIFICATION, RESPONSIBILITIES

### 5.2.1 Driver’s Qualifications

5.2.1.1 All FIA drivers shall:

1. Hold a valid driver's license appropriate to the vehicle operated;
2. Have appropriate driving experience;
3. Demonstrate safe driving ability;

4. Meet applicable FIA recruitment requirements;
5. Comply with traffic laws;
6. Understand FIA vehicle procedures; and
7. Maintain professional conduct.

5.2.1.2 Where applicable, the Agency may conduct appropriate reference and driving-history checks.

**5.2.2 Driver Responsibilities**

5.2.2.1 Drivers shall:

- Obey applicable speed limits;
- Adjust speed to road, weather, traffic, and visibility conditions;
- Ensure that seat belts are worn;
- Avoid overloading;
- Conduct pre-trip safety checks;
- Report vehicle defects;
- Never operate a vehicle while impaired by alcohol, drugs, or other substances; and
- Comply with applicable road-safety requirements.

5.2.2.2 Specific speed limits shall be those established by the competent Liberian authority, including the Ministry of Transport, and any lower limits established by FIA for safety purposes.

**5.3 UTILIZATION OF FIA VEHICLES**

**5.3.1 General**

5.3.1.1 Standard of use: FIA vehicles are intended to transport employees, consultants and official visitors of the FIA only. Hitchhikers are not permitted.

5.3.1.2 No one other than the assigned driver and the employee to whom a car is assigned is authorized to drive an FIA vehicle. Exceptions may be granted by the DG for the spouse of an employee to whom an FIA car is assigned. Children, relatives and dependents of an assignee are not authorized to drive FIA vehicles at any time.

5.3.1.3 No driver of any FIA vehicle shall operate it under the influence of drugs or alcohol. No open alcoholic containers are allowed in any FIA vehicle.

5.3.1.4 Operational use is defined as use for official work activities between 6 a.m. and 8 p.m., Monday through Friday; authorized use between 6 a.m. and 8 p.m. on Saturdays, Sundays and holidays is also considered operational use. Any exceptions are made on a case-by-case basis by the DG.

5.3.1.5 Only employees to whom FIA cars are assigned are permitted personal use of their assigned vehicles. All other personal use of any FIA vehicle shall be approved by the DA in consultation with the DG.

5.3.1.6 Emergencies: in case of an emergency, notify the DA for assistance.

5.3.1.7 Safety requirements: seat belts must be worn at all times by the driver and all passengers who have them. All vehicles shall contain a fire extinguisher, spare tire, jack, jumper cables, and similar safety equipment.

5.3.1.8 All vehicles must be parked at secured locations at all times. All vehicles shall be parked within the compound of the FIA; employees to whom vehicles are assigned shall park them within their own or other fenced and secured compounds.

5.3.1.9 Maintenance: The GSSO shall, under the supervision of the DA, oversee the maintenance and management of the FIA vehicle fleet, conduct periodic safety and maintenance checks, and keep a log recording the dates of checks, items inspected, their condition, action required, the person responsible, and the results and date of repair.

5.3.1.10 Identification: vehicle identification codes shall be placed on all vehicles by the GSA according to its policy.

5.3.1.11 Driver utilization: FIA drivers shall work during normal FIA working hours. Utilization of FIA drivers outside normal working hours for FIA, GOL or other official programs shall be compensated according to the provisions of the program budget. Utilization of an FIA driver for personal use of an FIA vehicle is a personal cost of the employee to whom the vehicle is assigned.

5.3.1.12 Insurance: It is the responsibility of the FIA to ensure that all FIA vehicles always have proper and valid insurance coverage, including third-party damages and other appropriate liability coverage.

5.3.1.13 Vehicle assignment: The positions of Director General and Deputy Director General shall have assigned vehicles and drivers for FIA official business and personal use.

5.3.1.14 Where applicable, short-term visitors from GIABA, visiting consultants and other visiting officers shall use vehicles and drivers upon arrangements made by the DA, in consultation with the DG.

5.3.1.15 All other employees shall use vehicles and drivers from the pool for business purposes only, upon request to the GSSO in consultation with the DA.

5.3.1.16 Foreign travel approvals shall follow Section 67.8(2) of the FIA Act: foreign travel of the Director General may be approved by the Chairman of the Inter-Ministerial Committee (or the Vice Chairman in the Chairman's absence), except as directed by the Office of the President; foreign travel of the Deputy Director General and all other staff shall be approved by the Director General as provided for in the GOL Travel Ordinance.

**Statutory basis:** *FIA Act, 2021, §67.8(2) (travel approvals); GSA property and fleet rules; PFM Act, 2009 (custody and control of public assets).*

### 5.3.2 Vehicle Security

5.3.2.1 When an FIA vehicle is parked, the driver shall:

- Remove the ignition key;
- Lock doors;
- Close windows;
- Park in an authorized and reasonably secure location; and
- Avoid leaving valuable official equipment unattended inside the vehicle.

5.3.2.2 Where practicable, FIA vehicles shall be secured at the designated FIA parking facility during non-operational periods.

### 5.3.3 Vehicle Maintenance

5.3.3.1 Drivers shall conduct routine checks and promptly report maintenance requirements to the GSSO.

5.3.3.2 The GSSO shall maintain a preventive maintenance schedule.

5.3.3.3 Drivers shall not authorize major repairs or engage unauthorized mechanics without the applicable management/procurement approval.

### 5.3.4 Vehicle Authorization

5.3.4.1 Official vehicle use shall be supported by an approved Vehicle Request Form or other approved authorization.

5.3.4.2 Drivers shall follow the approved destination and itinerary.

5.3.4.3 Emergency or urgent deviations may be made where necessary for safety or official operational reasons, but the deviation shall be reported afterward.

### 5.3.5 Vehicle Log

5.3.5.1 A Vehicle Log shall be maintained for each vehicle.

5.3.5.2 The log shall record, as applicable:

- Date;
- Driver;
- Vehicle registration/asset number;
- Starting odometer;
- Ending odometer;
- Destination;
- Purpose;
- Fuel issued;

- Fuel consumed;
- Authorized passenger(s); and
- Other relevant information.

5.3.5.3 Vehicle logs shall be submitted periodically to the GSSO for review and filing.

**5.3.6 Vehicle Cleaning**

5.3.6.1 Vehicles shall be maintained in a clean and serviceable condition.

5.3.6.2 Cleaning schedules shall be established according to operational use and vehicle condition.

**5.3.7 Emergency Assistance**

5.3.7.1 Drivers may be required to assist in official emergencies.

5.3.7.2 Where appropriate, drivers should receive basic training in:

- Emergency driving;
- First aid;
- Accident response; and
- Basic vehicle emergency procedures.

**5.3.8 Misuse, Negligence and Improper Care**

5.3.8.1 Employees may be subject to disciplinary or other appropriate action where they intentionally misuse, negligently damage, or improperly care for FIA vehicles.

5.3.8.2 Examples include:

- Unauthorized personal use;
- Reckless driving;
- Driving while impaired;
- Unauthorized passengers or destinations;
- Failure to report an accident;
- Failure to secure the vehicle;
- Unauthorized removal of vehicle parts;
- Deliberate damage;
- Falsification of vehicle records; and
- Repeated disregard of safety requirements.

5.3.8.3 Any disciplinary action shall follow applicable law and FIA disciplinary procedures.

**5.3.9 Official Vehicle Use**

5.3.9.1 FIA vehicles are public assets and shall primarily be used for official Agency purposes.

5.3.9.2 Official purposes include:

- Transportation of FIA personnel;
- Official meetings;

- Workshops and training;
- Delivery of official correspondence;
- Field assignments;
- Operational activities;
- Transportation of official supplies; and
- Other authorized Agency activities.

5.3.9.3 Personal use shall be prohibited unless specifically authorized in accordance with applicable FIA policy.

**5.3.10 Vehicle Safety Standards**

5.3.10.1 The following shall apply:

- Only authorized and licensed drivers may operate FIA vehicles;
- Vehicles shall not be operated while the driver is impaired;
- Seat belts shall be used;
- Vehicles shall not be overloaded;
- Smoking shall not be permitted in FIA vehicles;
- Vehicles shall not be used to transport prohibited or unlawful items;
- Unauthorized diversions are prohibited; and
- Drivers shall use safe and appropriate routes.

5.3.10.2 Any prohibited item discovered in an FIA vehicle shall be reported and handled in accordance with applicable law and FIA disciplinary procedures.

**5.3.11 Transportation Of Fia Personnel**

5.3.11.1 Priority for official transportation shall be determined by:

1. Operational importance;
2. Urgency;
3. Safety considerations;
4. Availability of vehicles; and
5. Approved work plans.

5.3.11.2 Transportation may support:

- Meetings;
- Workshops;
- Official deliveries;
- Field assignments;
- Official investigations or inspections;
- Daily Agency operations; and
- Emergency assignments.

5.3.11.3 Employee transportation arrangements shall be administered subject to available vehicles and approved management policies.

### 5.3.12 Employee Bus Services

5.3.12.1 Where FIA operates employee transportation services, such services shall be managed in accordance with an approved schedule and available resources.

5.3.12.2 Where an employee transportation service is unavailable because of breakdown, maintenance, emergency, or other operational circumstances, the Agency shall communicate the situation to affected employees as soon as practicable.

### 5.3.13 Vehicle Request Procedure

5.3.13.1 All requests for FIA vehicles shall be submitted through the approved Vehicle Request Form.

5.3.13.2 The form should state:

- Requesting employee/department;
- Date;
- Destination;
- Purpose;
- Departure time;
- Expected return time;
- Number of passengers;
- Special requirements; and
- Approving authority.

### 5.3.14 Daily Vehicle Requests

5.3.14.1 Routine daily requests should be submitted to GSS by the applicable cut-off time established by management, preferably by noon on the preceding working day.

5.3.14.2 Urgent requests may be submitted outside the normal deadline.

5.3.14.3 Vehicle availability cannot be guaranteed for late or emergency requests unless operational circumstances permit.

### 5.3.15 Weekly Vehicle Requests

5.3.15.1 Departments requiring recurring transportation may submit a weekly itinerary to GSS in advance.

5.3.15.2 GSS shall consolidate requests and prepare the transportation schedule based on:

- Availability;
- Priority;
- Urgency;
- Official purpose; and
- Operational requirements.

### 5.3.16 Motorcycles

5.3.16.1 FIA motorcycles shall be treated as official Agency assets and shall be subject to the same

general principles governing safety, authorization, maintenance, custody, and accountability.

5.3.16.2 Only properly licensed and authorized personnel may operate FIA motorcycles.

**5.3.17 Motorcycle Safety**

5.3.17.1 Because motorcycles provide less physical protection than enclosed vehicles, operators shall exercise additional caution.

5.3.17.2 Motorcycle operators shall:

- Wear approved protective helmets;
- Adjust speed to road and weather conditions;
- Avoid unnecessary night travel;
- Exercise caution on major roads;
- Avoid unsafe road conditions where practicable;
- Conduct pre-trip checks; and
- Comply with applicable traffic laws.

5.3.17.3 Passenger transportation shall be limited to situations where the motorcycle and applicable law permit it safely.

**5.3.18 Motorcycle Maintenance**

5.3.18.1 Each motorcycle shall have an appropriate maintenance schedule.

5.3.18.2 Routine checks may include:

- Tires;
- Brakes;
- Lights;
- Engine oil;
- Chain;
- Fuel system;
- Battery; and
- Other safety-critical components.

5.3.18.3 Major repairs shall be performed by qualified mechanics through approved procurement and maintenance procedures.

**5.3.19 Agency Vehicle Accident Reporting**

5.3.19.1 All FIA vehicle operators shall ensure that vehicles are reasonably safe and operational before use.

5.3.19.2 In the event of an accident involving an FIA vehicle, the driver shall, where practicable and safe to do so:

1. Stop the vehicle and secure the scene;
2. Provide or obtain emergency assistance where necessary;
3. Notify the appropriate police or competent authority where required;
4. Notify the GSSO or designated fleet officer immediately;
5. Notify the driver's supervisor;

6. Ensure that the insurer is notified through the authorized FIA process;
7. Complete the required vehicle accident report; and
8. Cooperate with any subsequent investigation.

5.3.19.3 Employees shall not admit liability on behalf of the FIA or make unauthorized settlements with third parties.

**5.3.20 Use Of Personal Vehicles For Official Business**

5.3.20.1 FIA employees may use personal vehicles for official business only where:

- The use is operationally justified;
- An FIA vehicle is unavailable or deployment would be inefficient;
- Prior written authorization has been obtained; and
- The employee complies with the applicable reimbursement policy.

5.3.20.2 Authorization shall normally be obtained before the official trip.

**5.3.21 Personal Vehicle Authorization**

5.3.21.1 The approved Authorization to Use Personal Vehicle Form shall identify:

- Employee;
- Vehicle;
- Registration number;
- Official purpose;
- Destination;
- Date;
- Approved route;
- Estimated mileage;
- Applicable reimbursement basis; and
- Required approvals.

5.3.21.2 The approval chain shall be established by management and shall maintain appropriate segregation of duties.

**5.3.22 Personal Vehicle Reimbursement**

5.3.22.1 Reimbursement shall be processed in accordance with the FIA Reimbursement Policy and applicable Government requirements.

5.3.22.2 Claims shall be supported by:

- Prior authorization;
- Vehicle log;
- Official purpose;
- Date and destination;
- Mileage or other approved basis;
- Applicable rate; and
- Supporting documentation.

5.3.22.3 Only the official portion of a journey shall qualify for reimbursement.

5.3.22.4 An employee's use of a personal vehicle does not, by itself, constitute a waiver of any legal right or lawful claim. Liability shall be determined in accordance with applicable law, authorization terms, insurance arrangements, and the circumstances of the incident.

# 6 PART V OPERATIONS DEPARTMENT PROCEDURES

## 6.1 OPERATIONS DEPARTMENT STANDARD OPERATING PROCEDURES

### 6.1.1 Purpose And Scope

6.1.1.1 This Standard Operating Procedure (SOP) establishes the organizational structure, roles, responsibilities, reporting relationships, and operating procedures of the FIA Operations Department.

6.1.1.2 The SOP is intended to:

- Guide staff in performing assigned functions;
- Establish accountability;
- Promote consistency;
- Support effective AML/CFT/CPF operations;
- Clarify reporting relationships;
- Support staff orientation and training; and
- Provide a reference for operational procedures.

6.1.1.3 The SOP applies primarily to FIA personnel and authorized persons working with or supporting the Operations Department.

### 6.1.2 Users of the SOP

6.1.2.1 The SOP may be used, as appropriate and subject to confidentiality restrictions, by:

- Operations Department staff;
- Administration;
- Authorized FIA personnel;
- Relevant Government institutions;
- Law enforcement agencies;
- Prosecutorial and judicial institutions;
- Regulatory and competent authorities;
- International partners; and
- Development partners supporting FIA activities.

6.1.2.2 Access to sensitive operational information shall be restricted according to the applicable FIA confidentiality requirements.

### 6.1.3 Changes To the SOP

6.1.3.1 The SOP shall be reviewed periodically or when significant changes occur in:

- Legislation;
- Regulations;
- FIA organizational structure;
- AML/CFT/CPF requirements;
- Operational procedures;
- Technology; or

- Risk environment.

6.1.3.2 Any employee may recommend a change.

6.1.3.3 Proposed amendments shall be submitted through the Director for Operations and/or Director General.

6.1.3.4 No amendment shall become effective until approved by the competent authority.

## 6.2 PART I OPERATIONS DEPARTMENT

### 6.2.1 Departmental Structure

6.2.1.1 The Operations Department shall comprise the following principal functional areas, subject to the approved FIA organizational structure:

1. Analysis and Research;
2. National Risk and Outreach; and
3. Compliance.

6.2.1.2 The organizational structure shall be maintained as an approved organizational chart.

### 6.2.2 Director for Operations

6.2.2.1 The Director for Operations shall:

- Supervise the Operations Department;
- Coordinate the activities of its sections;
- Ensure implementation of approved operational plans;
- Monitor departmental performance;
- Promote coordination among operational functions;
- Ensure compliance with applicable laws and FIA procedures;
- Report operational matters to the Director General; and
- Perform other lawful duties assigned by the Director General.

## 6.3 PART II ANALYSIS AND RESEARCH

### 6.3.1 Composition

6.3.1.1 The Analysis and Research function may include:

- Research/Analysis Manager;
- Analysis Officers/Analysts;
- Strategic Analysis Officers/Analysts;
- Research Officers/Analysts/Associates; and
- Intelligence Officers/Analysts/Associates.

6.3.1.2 The exact staffing structure shall follow the approved FIA establishment.

### 6.3.2 Functions of Analysis and Research

6.3.2.1 The Analysis and Research function shall, within the FIA's lawful mandate:

a. Receive, evaluate, process, and analyze STRs, CTRs, ETRs, and other reports received from reporting entities;
b. Request and evaluate information from reporting entities and other competent sources;
c. Process requests for information and disseminate authorized financial intelligence reports to competent authorities;
d. Conduct research and analysis concerning persons, entities, transactions, and other matters within the FIA's mandate;
e. Conduct preliminary analysis or investigation support as legally authorized;
f. Request information from reporting entities, law enforcement agencies, regulatory institutions, and other competent authorities;
g. Cooperate with other FIUs through lawful information-sharing mechanisms, including applicable MOUs, MLA channels, or recognized FIU networks;
h. Conduct strategic analysis and typology studies concerning ML/TF/PF risks and methods;
i. Provide periodic feedback and statistical information to competent authorities and relevant stakeholders where appropriate; and
j. Support risk and compliance functions with analytical information relevant to AML/CFT/CPF supervision.

### 6.3.3 Analysis and Research Manager

6.3.3.1 The Manager shall:

- Supervise the Analysis and Research function;
- Assign and monitor analytical work;
- Review analytical products;
- Ensure appropriate prioritization of cases;
- Maintain appropriate case-management and statistical mechanisms;
- Ensure quality and consistency of analytical work;
- Coordinate intelligence-analysis activities; and
- Perform other lawful duties assigned by the Director for Operations or Director General.

### 6.3.4 Analysis Officer/Analyst

6.3.4.1 The Analysis Officer/Analyst shall:

- Conduct operational analysis;
- Analyze STRs, CTRs, ETRs, and related intelligence;
- Conduct research on assigned subjects;
- Review transaction patterns;
- Obtain information from authorized databases and sources;
- Prepare analytical reports and draft FIRs for supervisory review;
- Identify matters requiring further analysis;
- Support authorized joint or parallel investigations; and

- Maintain appropriate case records and statistics.

6.3.4.2 Analysts shall use only lawful and authorized sources of information.

### 6.3.5 Research Officer/Analyst/Associate

6.3.5.1 The Research Officer/Analyst/Associate shall:

- Conduct research and information analysis;
- Review CTR and other transaction information;
- Identify potential linkages and unusual patterns;
- Conduct open-source and authorized database research;
- Support case development;
- Maintain approved research databases;
- Protect classified and confidential information;
- Serve as an authorized focal point for reporting-entity queries where assigned;
- Support compliance inspections where formally assigned; and
- Maintain appropriate statistics.

### 6.3.6 Strategic Analysis Officer/Analyst

6.3.6.1 The Strategic Analysis Officer/Analyst shall:

- Conduct strategic analysis;
- Develop typology reports;
- Analyze trends and patterns;
- Conduct portfolio-level analysis;
- Identify systemic vulnerabilities;
- Support development of policies and action plans;
- Support national and sectoral risk assessments;
- Develop analytical projects;
- Communicate analytical findings clearly; and
- Maintain appropriate analytical records.

### 6.3.7 Intelligence Officer/Analyst/Associate

6.3.7.1 The Intelligence Officer/Analyst/Associate shall conduct intelligence-related functions only within the lawful authority of the FIA and approved operational procedures.

6.3.7.2 Responsibilities may include:

- Gathering and evaluating intelligence;
- Supporting authorized preliminary analysis;
- Developing intelligence profiles;
- Supporting joint operations with competent authorities where formally authorized;
- Supporting cross-border currency-related activities with competent authorities where legally mandated;
- Maintaining intelligence records securely; and
- Performing other lawful duties assigned by authorized supervisors.

6.3.7.3 All intelligence activities shall comply with applicable law, FIA authority, confidentiality requirements, and approved operational procedures.

## 6.4 PART III NATIONAL RISK AND OUTREACH

### 6.4.1 Functions

6.4.1.1 The National Risk and Outreach function shall support the FIA's risk-based AML/CFT/CPF mandate.

6.4.1.2 Functions include:

- Supporting implementation of national risk assessment action plans;
- Coordinating or supporting sectoral risk assessments;
- Identifying emerging ML/TF/PF risks;
- Developing risk-related typologies;
- Supporting stakeholder awareness;
- Supporting mutual evaluation preparation;
- Conducting sectoral, product, service, or thematic risk assessments;
- Providing risk information to the Compliance function; and
- Maintaining appropriate statistics and reports.

### 6.4.2 Composition

6.4.2.1 The function may include:

- Manager;
- Risk Officer/Analyst/Associate; and
- Outreach Officer/Analyst/Associate.

### 6.4.3 Manager – National Risk and Outreach

6.4.3.1 The Manager shall:

- Supervise the function;
- Coordinate risk assessment activities;
- Monitor implementation of assigned risk-management activities;
- Coordinate outreach programs;
- Review risk-related reports;
- Maintain appropriate statistics; and
- Perform other lawful duties assigned by the Director for Operations or Director General.

### 6.4.4 Outreach Officer/Analyst/Associate

6.4.4.1 Responsibilities include:

- Developing stakeholder relationships;
- Participating in stakeholder meetings;
- Conducting AML/CFT/CPF awareness activities;
- Developing approved awareness materials;
- Supporting typology and risk-assessment activities;

- Organizing outreach activities;
- Collecting field information;
- Maintaining outreach statistics;
- Supporting staff training initiatives; and
- Performing other lawful assigned duties.
- *16.16 Risk Officer/Analyst/Associate*

6.4.4.2 Responsibilities include:

- Supporting national and sectoral ML/TF/PF risk assessments;
- Reviewing risk assessments submitted by reporting entities;
- Conducting risk-based analysis;
- Identifying emerging risks;
- Supporting typology development;
- Supporting sectoral risk assessments;
- Promoting risk awareness;
- Maintaining risk-assessment statistics; and
- Providing information to Compliance for risk-based supervisory planning.

## 6.5 PART IV COMPLIANCE

### 6.5.1 Functions of the Compliance Section

6.5.1.1 The Compliance Section shall:

a. Monitor compliance with applicable AML/CFT/CPF requirements;
b. Support risk-based AML/CFT supervision;
c. Conduct or support authorized off-site and on-site monitoring of reporting entities;
d. Coordinate with regulatory institutions concerning reporting-entity information;
e. Develop and implement approved monitoring and inspection procedures;
f. Coordinate with National Risk and Outreach on training and awareness programs;
g. Serve as a focal point for compliance-related queries;
h. Coordinate with Analysis and Research concerning reporting quality and relevant intelligence;
i. Collaborate with regulatory institutions and competent authorities;
j. Support development and review of AML/CFT/CPF policies, manuals, circulars, and guidelines;
k. Support compliance activities involving sectors or entities within the FIA's statutory mandate;
l. Prepare compliance statistics and reports;
m. Coordinate with Legal Affairs on legal and regulatory matters; and
n. Support professional associations and stakeholders in strengthening AML/CFT/CPF compliance.
o. All compliance and supervisory activities shall be conducted within the FIA's lawful authority and approved procedures.

### 6.5.2 Composition of Compliance

6.5.2.1 The Compliance Section may comprise:

- Compliance Manager;
- Compliance Officer/Analyst/Associate – Financial Institutions;
- Compliance Officer/Analyst/Associate – DNFBPs;
- Compliance Officer/Analyst/Associate – NPOs/NGOs; and
- Compliance Officer/Analyst/Associate – VA/VASPs and FinTech.

### 6.5.3 Compliance Manager

6.5.3.1 The Compliance Manager shall:

- Supervise the Compliance Section;
- Assign compliance activities;
- Review inspection and monitoring outputs;
- Ensure implementation of approved compliance procedures;
- Coordinate with other operational functions;
- Monitor staff performance; and
- Perform other lawful duties assigned by the Director for Operations or Director General.

### 6.5.4 Compliance Officer/Analyst/Associate – Financial Institutions

6.5.4.1 The officer shall support AML/CFT/CPF compliance activities relating to financial institutions within the FIA's mandate, including:

- Banks;
- Insurance entities;
- Currency exchange businesses; and
- Other applicable financial institutions.

6.5.4.2 The officer shall conduct assigned monitoring, analysis, reporting, and follow-up activities in accordance with approved procedures.

### 6.5.5 Compliance Officer/Analyst/Associate

6.5.5.1 The officer shall support AML/CFT/CPF compliance activities relating to applicable DNFBPs, including sectors such as:

- Real estate;
- Dealers in precious metals and stones;
- Gaming; and
- Other designated non-financial businesses and professions within the FIA's mandate.

### 6.5.6 Compliance Officer/Analyst/Associate – NPOs/NGOs

6.5.6.1 The officer shall support AML/CFT/CPF compliance-related activities involving applicable NPOs and NGOs in accordance with the FIA's statutory mandate and risk-based approach.

**6.5.7 Compliance Officer/Analyst/Associate – VA/VASPs and FinTech**

- The officer shall support AML/CFT/CPF compliance activities concerning applicable:
- Virtual asset service providers;
- Virtual asset activities;
- FinTech businesses; and
- Other technology-enabled financial activities within the FIA's lawful mandate.

**6.5.8 Confidentiality And Information Security**

6.5.8.1 All Operations Department personnel shall comply with the FIA's confidentiality and information-security requirements.

6.5.8.2 Operational information shall be:

- Accessed only for official purposes;
- Shared only with authorized persons;
- Stored securely;
- Protected against unauthorized alteration or disclosure;
- Transmitted through approved channels; and
- Retained in accordance with FIA records-management requirements.

6.5.8.3 Particular protection shall be given to STRs, CTRs, ETRs, intelligence reports, case files, investigative information, personal data, and information received from domestic or international counterparts.

**6.5.9 Records And Statistics**

6.5.9.1 Each operational section shall maintain accurate and timely records of its activities.

6.5.9.2 Records shall support:

- Management reporting;
- Performance monitoring;
- Statistical analysis;
- Audit and oversight;
- Operational continuity; and
- Institutional memory.

6.5.9.3 Statistical information shall be accurate, complete, and supported by source records.

**6.5.10 Reporting And Accountability**

6.5.10.1 Managers shall submit periodic reports to the Director for Operations in accordance with the approved reporting schedule.

6.5.10.2 Reports should address:

- Activities undertaken;
- Cases or matters handled;

- Outputs achieved;
- Challenges;
- Risks;
- Pending actions;
- Statistical information; and
- Recommendations.

**6.6 REVIEW OF THIS SOP**

6.6.1.1 This SOP shall be reviewed periodically to ensure continued alignment with:

- The FIA Act;
- Applicable AML/CFT/CPF laws and regulations;
- Government policies;
- FIA organizational arrangements;
- International obligations applicable to Liberia; and
- Operational needs.

6.6.1.2 Where this SOP conflicts with applicable law, the law shall prevail.



Mohammed A. Nasser
**Officer-In-Charge**
Financial Intelligence Agency