

Terms of Reference for a National Consultant Developing NCDD Financial Manual

1. Background

The Royal Government of Cambodia (RGC) has committed itself to improving Sub-national Democratic Development. To meet this objective, it has adopted a series of laws describing the management of a three tier system of local government and developed a 10-year National Programme (NP, 2010 to 2019) and 3-year implementation Plan Phase-I (IP3-I, 2011-14) and Phase-II (IP3-II, 2015-2017) to finance and implement local government reform. These reforms aim to develop sub-national democratic organizations and institutions that are accountable, effective, and efficient that promotes local development for the benefit of the Cambodian people.

The National Committee for Sub-National Democratic Development (NCDD) is mandated as the overall NP and IP3 program authority and through its Secretariat (NCDD-S) is responsible for policy formulation and program coordination of IP3-I and IP3-II. Underlying the reform is a national effort to develop capacity at all levels of government through functional assignment, and promotion of local initiatives.

A key element of program coordination is developing an independent, credible, efficient accountable of finance and administrative management. Finance and Administrative policy and procedures are expected to serve channel all resources through the NCDD are managed in an accountable, cost-effective, and transparent way, at all execution stages.

During 2008 a finance and administrative manual was prepared, based existing structure and circumstance, and approved for implement. Since then, there is a change of structures circumstances to adapt to the development of D&D. However, the finance and administrative manual has not yet updated and still applying the 2008 manual, even some policies and guidelines are invalid and were replaced by the new policy and decisions. It is necessary to develop a new manual by updating of existing one. The new developed manual provides policies and guidelines with practical day-to-day implementation of the policy issues covered.

The National Consultant Developing NCDD Financial Manual will produce a NCDD financial manual that suitable and acceptable to apply in NCDD for both national and sub national administration in execution of development partner fund support to NCDD.

2. Objectives

The Financial manual provides for the rules and procedures governing the Finance and Accounting, procurement, inventory, internal control and audit within the NCDD (both national and sub national), including:

- I. Develop from the existing of financial manual to a financial manual that provided all finance and accounting policies and guidelines to manage and govern development fund support to NCDD.
- II. Develop from the existing of procurement manual to a procurement manual that provided all procurement policies and guidelines in applying with development partner fund support to NCDD.
- III. Develop from the existing of inventory manual to an inventory manual that provided all inventory policies and guidelines suitable to applying with development partner fund support to NCDD.

- IV. Develop of internal control and audit policies suitable to applying with development partner fund support to NCDD.

3. Methodology/Activities to undertake

The national consultant is expected to undertake the following activities to complete the work:

- Review existing manual, guideline and policies and identify part of the manual require to take out or update.
- Review and analysis of the existing practice in NCDD finance and accounting identify weakness that require developing or updating for both national and sub national. This process is also need to apply for procurement and inventory as well.
- Research and collect policies, guideline and decision related to these manual that valid in implementation to merge in to the new manual.
- Produce draft manuals that update of existing and merging a new valid of guideline and policies. The Finance manuals consist of 4 parts: Finance and accounting, procurement, inventory, internal control and audit.
- Hold a meeting to present and discussion with concerned staff on the draft manual. This process is to ensure that guidelines and policies are applicable by all implementers in NCDD.
- Review and finalize draft manuals by taking into account of related staff's comments from the meeting.
- Prepare training materials and conduct training to TOT.

4. Outputs to be produced

The outputs to be produced by the national consultant are:

- Financial manual in Khmer consist of finance and accounting, procurement and inventory of policy and guideline.
- All finance and accounting staff have knowledge on these policies, understandable and applicable at their workplace.

5. Time Frame

The work is expected to be completed within 50 working days, starting from April to June 2017.

- 20 working days for review existing manuals and research and collect any other related guideline and policies.
- 15 working days for development draft manual.
- 05 working days for preparation presentations for a meeting and meeting.
- 15 working days finalize draft manual and training.

6. Institutional arrangements and Background Documentation

The consultancy will be managed by NCDDS, Finance and Administrative Division who will facilitate and coordinate that will assist consultancy to implement the assignment. The Finance and Administrative division will:

- Provide an existing manuals
- Explanation of the existing process to ensure all in practices policy and guideline are understood by consultant.
- Answer questions as they arise
- Provide staff to accompany the consultants when necessary
- Arrange all logistics, meetings and introductory letters
- Arrange transportation to SNAs if required
- Arrange all workshops and meetings required

The following documents will be provided to the consultants;

- The NP-SNDD Program Document.
- The IP3I and IP3-II documents.
- The 2014, 2015, 2016 and 2017 Annual Work Plans and Budgets.
- Existing manuals and a new valid policies and guidelines.
- Annual audit report.
- A full library access for documents.
- Other documents upon request

8. Skills and Qualifications of the national consultant

The national consultant is expected to have the following skills and qualifications:

- At least a Master's Degree or equivalent in Finance/Accounting, Audit, Public Administration or related studies
- Proven experience in writing manuals or guidelines; excellent writing skills in English
- 5 years' experience in working directly with development partners and donors such as UN, World Bank, ADB, EU, IMF....
- A clear track record of high level strategic management in financial and accounting system.
- Knowledge of Cambodian government procedures, policies, financial rules and regulations.
- Extensive knowledge of accounting software, especially Peachtree Accounting System.