

**KINGDOM OF CAMBODIA
NATION RELIGION KING**

**MINISTRY OF INTERIOR
LIVELIHOOD ENHANCEMENT AND ASSOCIATION ON THE POOR PROJECT**

Terms of Reference

Project Title: Livelihood Enhancement and Association of the Poor (LEAP) Project

Position: Provincial Finance Management Consultant (Provincial FM Consultant)

Location: Sub Management Team (SMT1), Siem Reap Provincial Administration

Duration: The duration of the contract is 36 months over 40 months, with potential extension, from the contract signing date subject to the annual assessment of the consultant performance, availability of funds and the needs for project.

Basis: Individual Consultancy Contract

I- BACKGROUND

The Royal Government of Cambodia (RGC) through the Ministry of Economy and Finance has received financial assistance from International Development Associate (IDA) to fund the Livelihood Enhancement and Association of the Poor (LEAP) Project. The project is a 5- year funded by the World Bank with IDA Credit number 5960-KH with the project code P153591. The project has a total budget of SDR 15,100,000, approximately USD 20,170,000 and became effective on May 26, 2017 and has a closing date of November 30, 2022.

The project development objective (PDO) is to improve access of poor and vulnerable households in selected communities to financial services, opportunities for generating income, and small-scale infrastructure, and to provide immediate and effective response in case of an eligible crisis or emergency. This would be achieved through the: (a) establishment of self-help groups (SHGs), savings and credit groups, producer groups, agricultural cooperatives and other peoples groups/organizations; (b) provision of capacity building and training to beneficiaries to improve their income generation opportunities; (c) establishment of private sector linkages to improve and expand market opportunities; and (d) identification and provision of community-based social and economic infrastructure to help improve livelihood and economic productivity of the poor.

The key beneficiaries of the project would be the ID Poor and vulnerable households in the target 47 communes and 13 Sangkats in Siem Reap Province and Phnom Penh Capital, respectively.

The project is divided into four components. These are:

- Component 1: Improving Livelihoods for Rural Poor and Vulnerable Households
- Component 2: Improving Livelihoods for Urban Poor and Vulnerable Households
- Component 3: Project Management, Coordination, and Monitoring & Evaluation
- Component 4: Contingent Emergency Response

The organizational structure of the project involves government implementing agencies oversight by a Project Coordination Office (PCO) is located in the Ministry of Interior (MoI), and two Sub-Management Team (SMT1) are located at Siem Reap and at Phnom Penh Capital Hall with Khan and Commune/Sangkat level facilitators. MAFF/GDA will be the technical

Implementing Agency (IA) responsible for the agriculture livelihood support for beneficiaries in Siem Reap Province.

The Project Coordination Office (PCO) supports and facilitates executing agencies in their component implementation, and is responsible for project management and coordination, procurement and finance, reporting and communicating with the World Bank and key stakeholders.

II- OBJECTIVE OF THE ASSIGNMENT

The Provincial Finance Management Consultant is expected to provide necessary LEAP and public financial management support to the SMT in Siem Reap to ensure the successful and timely implementation and completion of finance activities and provide capacity building and skills transfer to LEAP- SMT1 FM team in Siem Reap.

It is expected that the selected consultant needs to observe at all times the highest standard of professional ethics and integrity, and promotes a results-oriented approach in the area of his/her responsibility and accountability.

III- SCOPE OF THE CONSULTING SERVICES

The Provincial Finance Management Consultant will work closely with the Finance Unit to (a) support the Finance unit in maintaining accurate project financial data and in monitoring budget implementation of Component 1; (b) assist the Finance unit of LEAP- SMT1 in Siem Reap Province in updating and reconciling LEAP financial records; (c) assist LEAP Finance unit of Siem Reap Province in preparation of financial reports regularly, , assisting in preparation of fund request for replenishment to the imprest account of SMT 1 regularly, and prepare the SMT 1 accounts for auditing; and (d) provide FM capacity building training and skills transfer to FM unit of SMT 1. This will include, but not be limited to the following:

1. Be responsible for managing and administering the financial affairs of the project in accordance with the government financial policies and procedures, and with all financial covenants and other obligations in the financing agreement, COM and PIM;
2. Ensure that journal entries to the computerized accounting system are accurate in terms of classification, as to category, components, sub-components, implementing unit, and chart of accounts;
3. Maintain contract payment registers for contracts of goods, works and services and ensure accuracy of entries at all times;
4. Maintain registers for cash advances and fixed assets procured under the proceeds from the project;
5. Ensure functioning of the imprest account systems and replenishment to advance account of the SMT 1 are work well with an adequacy of cash flow;
6. Generate Component 1 expenditures (Statement of Expenditures) and assist Accounting Officer in preparation of request for replenishment to the Advance Account for further management's review and submission for PCO's replenishment on regular basis;
7. Assist the Finance unit of SMT1(Siem Reap Province)-LEAP in monitoring the implementation of the SMT 1 budget plan by tracking each budget request against the approved work plan and budget;

8. Prepare monthly management account (budget performance report) for Component 1 and submit for management's review and decision making;
9. Assist the Chief of Accountant in preparation of accounts reconciliation – subsidiary registers against the General Ledger: Designated Account, cash advance, civil works payments, goods payment, consultants payment, and other units expenditures;
10. Ensure the prompt liquidation of cash advances by monitoring due dates of liquidation and providing reminders to relevant unit and staff;
11. Assist in Chief of Account in collaboration with external auditors including providing information requested, discuss any issues and findings with the external auditors, help implement any agreed recommendations and action plans as a matter of priority;
12. Assist Chief of Accountant in preparation of Component account for the audit, including preparation of draft annual financial statements, schedule of logistics for pre- audit, during the audit, and the post audit arrangements;
13. Provide on the job-training/ mentoring to the Government finance staff working for the Component 1 as part of the knowledge and skills transfer;
14. Promote and help strengthening compliance of internal control activities, control of soft expenditures, and managing project assets;
15. Assist to develop the data base (Excel Spreadsheet) for communities related to Access to Finance;
16. Oversee all analytical and data related works on SHGs, Micro-finance and Bank linkage;
17. Well-developed planning and organizational skills to execute multiple works in short-time frames;
18. The consultant is expected to work after office hours and also willing to travel to remote areas with basic facilities for short periods as required when necessary; and
19. Other tasks as may be assigned and/ or delegated by the Finance unit and Provincial Project Manager.

IV- OUTPUTS

The Consultant is expected to produce the following reports during the assignment period:

1. Inception Report two weeks after mobilization, defining the Consultant's work plan (inception report) outlining the scheduled activities under the assignment and advising on any issues that may affect timely progress;
2. The financial management system of the Component 1 (SMT 1) was established and the supplementary of FMM be updated and incorporated in COM and PIM;
3. A report on status of financial management and contract management to be submitted to Chief of Accountant and submitted to the project management on a monthly basis and prior to Component 1 management meeting;
4. Weekly updated finance work plan and activity plan;
5. A monthly FM activity report and time sheet to be submitted to Chief of Accountant and send to the Project Manager detailing the tasks carried out by the Consultant, including deliverables, constraints and next scheduled work plan ;
6. Training/ capacity building plan shall be established and numbers of hands-on training/ mentoring or on-the job-trainings for FM team as part of knowledge and skills transfer; and

7. Findings and recommendations of external auditors shall be discussed with management and prepared action plan to address those recommendations in a timely manner.

V- CONTRACT TIMING/ DURATION

The duration of the contract is 36 months over 40 months (potential extension) from the contract signing date subject to the annual assessment of the consultant performance, availability of funds and the needs for project. The consultant performance assessment will be carried by SMT1(Siem Reap Province)-LEAP for the first six months of the service and annually based on the *criteria for performance assessment* in annex 1 below.

VI- SUPERVISION AND REPORTING LINE

The Provincial Finance Management consultant will work under the overall direction of FU in the concept of Provincial Project Manager and under daily supervision of the Chief of Accountant.

VII- CAPACITY BUILDING AND KNOWLEDGE TRANSFER

Develop and implement a Finance capacity building program for training of relevant Provincial government staff under the Component 1, particularly the SMT1(Siem Reap Province)-LEAP finance unit, to enable them to successfully carry out finance activities. Develop a 'learning culture', including regular learning opportunities and application of the learning and on-the-job training in the workplace;

VIII- SUPPORT FROM LEAP PROJECT

1. The post holder will be based in the Sub Management Team (SMT1), Siem Reap Provincial Administration and will have pre-learning visit as required;
2. The Component 1 shall make available office accommodation with air conditioning, administrative equipment (printer, photocopier, phone & fax machine, email and internet connection) and office supplies for the purpose of the assignment;
3. The Component 1 will ensure the National FM consultant access to all good filing system and project records and documentation;
4. The Component 1 will provide transportation for on duty travel/missions during the course of the assignment; and
5. The Component 1 will ensure working environment to enable the National FM Consultant to work effectively and efficiently.

IX- KEY MINIMUM QUALIFICATIONS REQUIRED

1. At least Bachelor degree in Accounting or Financial Management;
2. At least 5 years working experience in the field of financial management and accounting;
3. At least 3 years of working experience related to fiduciary works with Donor Partners, or multi-lateral agencies will be given special consideration;
4. Have working knowledge of Government 's standard operating procedure (SOP) and financial Management manual (FMM);
5. Have working knowledge of taxation, and the application of law on taxation of the Royal Government of Cambodia will be given special consideration
6. Have working knowledge of international accounting standards, cash basis of accounting;
7. Have working knowledge in designing, developing chart of accounts, and set up project company account in the computerized accounting software and design reporting systems;

8. Have good written English communication skills;
9. Evidence of capacity building experience, i.e. on-the-job training for counterpart staff/peers;
10. Computer literate with a, thorough knowledge of the standard computer programs such as MS-Word, MS-Excel, Ms-PowerPoint, Email and Internet etc.

X- PAYMENT PROCESS

Payment shall be made in United States Dollars to Consultant's bank account not later than 14 days following submission of invoices and time sheet.

The Client shall pay the Consultant for Services rendered at the rate(s) per man/month spent subject to a maximum of eight hours per day in accordance with the rates agreed.

Annex 1: criteria for performance assessment

Performance assessment will be based on the following results areas agreed with the consultant. The below criteria for performance assessment that were developed based on the responsibilities included in the TOR.

A- Technical Performance

No.	Description of Result Area	Result Indicator	Performance
1	Implement FM capacity building plan for LEAP staff in Section III. Scope of Services of the TOR	Assigned FM team are trained according to agreed training plan.	
2	Support for FM team carried out by LEAP in points 1 to point 19 of Section III. Scope of Services of the TOR	At least the key activities listed in point 1 to point 19 of the section III are implemented in satisfactory manner based on judgment of SMT 1/ PCO-LEAP and the World Bank	
3	<i>Fulfill the performance report required in Section III. Scope of Services of the TOR</i>	All required reports are produced by the consultant and submitted to SMT1/ PCO-LEAP on time.	

B- Behavioral Performance

No.	Description of performance area	Result Indicator	Performance
1	Team work- collaborates with other consultants, and LEAP's staff	Positive performance feedback received other consultant and LEAP staff	
2	Learning and knowledge sharing-open to new ideas, transfer and share knowledge and applies knowledge in daily work	Positive performance feedback received other consultant and LEAP staff	

