

Terms of Reference

Position:	Provincial Finance Consultants
Project Title:	Land Allocation for Social and Economic Development Project II (LASED II)
Budget line:	Credit 5807-KH
Duty Station:	Kampong Chhnang Province (KCH)
Duration:	3 years contract (subject to satisfactory annual performance review with three months of probation)
Basis:	Individual Consultancy Contract

A. Background:

The LASED II is a project to support the implementation of the Royal Government's Social Land Concessions (SLC) Program to distribute state private land to the landless and land-poor through social land concessions to improve livelihood of poor households and vulnerable groups through Commune Based Social Land Concession. Commune Social Land Concessions is strongly support to Social Land Concessions Program which contributed to commune administration management law. Under the overall authority the Ministry of Land Management, Urban Planning and Construction (MLMUPC), the General Directorate of Housing (GDH) is responsible for implementing the LASED II.

The objective of LASED II is to improve access of project beneficiaries to agricultural and other rural resources, infrastructure and services in project communities. The project will be achieved by:

- Strengthening community groups to better identify and prioritize technology and infrastructure investments;
- Financing priority productive and social community infrastructures; and
- Scaling up agricultural and livelihood support activities.

B. Implementation of LASED II respects the following principles:

- Promote good governance and rule of law;
- Support and strengthen the land reform and decentralization and de-concentration agenda of the Government;
- Encourage civic engagement;
- Prevent environmental degradation;
- Promote transparency and accountability; and
- Ensure sustainable growth.

The General Directorate of Housing (GDH) which based in the Ministry of Land Management, Urban Planning and Construction (MLMUPC) is an Implementing Agency. Under project design documents GDH is responsible for the overall coordination, infrastructure development, land

policy application, capacity building and management and monitoring and evaluation of project.

NCDDS is responsible for the overall coordination and management of the project, with responsibility for the procurement and financial management aspects. NCDD delegates most operational responsibilities to Provincial Authorities in the participating provinces. A limited set of operational tasks are performed at national level by the NCDDS's divisions. These responsibilities include:

- Overall project financial management;
- Overall procurement;
- Contract administration;
- Monitoring and evaluation;
- Preparation of Annual Work-Plans and Budgets; and
- Preparation of Annual Reports.

The General Directorate of Agriculture (GDA) is supporting agriculture-based livelihood systems (LASED II Sub-Component 1.3), being responsible for the planning, coordination and implementation of agriculture support activities and quality assurance of goods and services that are provided to project beneficiaries. The GDA is also responsible for coordinating and tapping the technical expertise of other technical departments within the MAFF, including engagement and supervision of required national technical consultants and third party service providers/delivery organizations (e.g. NGOs) to support the implementation of sub-projects. Together with the Provincial Department of Agriculture, they are responsible for the planning, and coordination and implementation of agriculture support activities and quality assurance of goods and services that would be provided to project beneficiaries. LASED II will be implemented over a period of 5 years (2016-2021) in 5 target provinces such as Kratie, Kampong Thom, TbongKhmum, Kampong Chhnang and Kampong Speu.

C. Objectives

1. The Provincial Financial Consultant (PFC) will assist and support the LASED II Finance Officer in the Financial Unit (FU) within Salakhet at Kampong Chhnang Province under LASED II Project. The PFC works closely to support the FU Finance Officer who is responsible for assisting the Commune/Sangkat Council meet the investment and procurement needs of the LASED II Project sites. In this context, the Financial Consultant will assist the FU Financial Officer to fulfill all aspects of project accounting and financial reporting including maintaining proper books of accounts on the computerized accounting system, and ensuring the reimbursement requests are reviewed and processed on a timely basis for eligible expenditures, timely submission of withdrawal application for replenishment from the World Bank, safeguard of Project's assets, facilitate both internal and external audits of the Project at the sub-national level.

2. The PFC is designated to assist and review all aspects of project accounting and financial reporting including maintaining proper books of accounts on the computerized accounting system of LASED II at Kampong Chhnang Province.

D. Implementation Arrangements

The Provincial Financial Consultant will report to the FU Finance Officer in Salakhet on day-to-day operational issues and will also be guided by Salakhet who is responsible for financial aspects of the LASED II Project at the sub-national level. The Consultant will be based at the LASED II Office in Kampong Chhnang Province.

E. Scope of Works

The Provincial Financial Consultant will assist and support the FU Finance Officer at Salakhet to:

1. Ensure that Salakhet applies appropriate direct payment procedures against payment requests of District Working Group and Communes for LASED II funds under management by the Salakhet and committed against the sub-national LASED II Project budget and implementation contracts.
2. Assist and train as necessary officials from implementing units (communes & districts) in the proper procedures for budgeting, disbursement, payment requests, liquidation of advances and financial reporting.
3. Ensure that all procedures implemented at the sub-national level reflect LASED II Project procedures.
4. Assist in compiling the necessary data at the sub-national level for the preparation of the annual LASED II Annual Work Plan and Budget (AWPB) specific to NCDDDS.
5. Assist the FU Finance Officer to carry out monitoring visits to districts and communes to ensure that financial management procedures are properly understood and being performed and to identify areas where additional training is required.
6. Assist the FU Finance Officer to review the financial reports submitted against all implementation agreements with consultants and service providers, and ensure that information is properly recorded in the financial information system.
7. Assist in preparation of consolidated financial statements for the sub-national level for activities under the authority of the NCDDDS.
8. Assist in the maintenance of proper books of accounts on the computerized accounting system and management of all bank accounts.
9. Assist the FU Finance Officer in preparing a monthly and other work-plans, and reports as required.
10. Coordinate reimbursement from the line departments, district and commune levels.
11. Review reimbursement requests for funding eligibility as per criteria stated in the Project Implementation Manual of IDA.
12. Assist in preparation necessary data to be provided to the national level for preparing a consolidated quarterly Interim (Unaudited) Financial Reports (IFRs) and monthly bank reconciliation statement and comparisons actual with budgeted data for NCDDDS, and

request for replenishment from national level to their respective provincial advance accounts.

13. Ensuring that the project complies at all times with the project financial management procedures as set out in the Project Implementation Manual and MoU with the national level and IDA.
14. Ensuring the maintenance of supporting documentation in proper order and form for the project expenditures.
15. Provide training as may be needed to the accountants at the district and commune, community levels.
16. Assist the FU Finance Officer coordinates with IP3 financial advisers on internal and external audits/documentation review of eligible IDA funded expenditure.
17. Ensure that the payment for communes' procurement are in line with the guide for LASED II Procurement of civil works, goods by Commune/Sangkat as well as in line with the PIM Book.
18. Review the existing procedures and system of the project; identify gaps, shortcoming, and recommend specific improvement to increase efficiency.
19. Perform other task as required by the FU Finance Officer.

F. Required Qualifications, Skills and Competencies

The successful applicant must have the following qualifications:

- A relevant university degree in financial management/accounting.
- At least 5 years of work experience in financial management issues (preferable with donors funded projects, WB, ADB, or UN Agency).
- Knowledge of EXCEL, Peachtree or Sage50, word processing, and willingness to learn computerized accounting system.
- Ability to work independently and provide training
- Demonstrated ability to consult and work cooperatively with others.
- Good communication skills, written and spoken, in Khmer and English.