

**Kingdom of Cambodia
Nation Religion King**



Project Implementation Manual (PIM)

ENGAGING CITIZENS TO IMPROVE SERVICE DELIVERY THROUGH SOCIAL ACCOUNTABILITY

**Demand-side Implementation of the Social
Accountability Framework (ISAF)**

Project ID: PI72632

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Acronyms

APRs	Annual Progress Reporting
AWP	Annual Work Plan
CAFs	Community Accountability Facilitators
CBO	Community Based Organization
CCWCs	Commune Children and Women Committees
CSO	Civil Society Organizations
DD	Difference-of-Differences
DFGG	Demand for Good Governance
DPs	Development Partners
EAP	East Asia and Pacific
FM	Financial Management
HQ	Headquarters
FMDM	Financial Management and Disbursement Manual
FMM	Financial Management Manual
FY	Fiscal Year
IA	Implementing Agency
IBRD	International Bank of Reconstruction and Development
I4C	Information for Citizen
ICR	Implementation Completion and Results Report
IDA	International Development Association
IFR	Interim Financial Report
INGO	International NGO
IP	Indigenous People
IPG	Implementing Partners Group
IR	Intermediate Results
I-SAF	Implementation Plan for Social Accountability Framework
I-SAF-CB	I-SAF Capacity Building
JAAPs	Joint Accountability Action Plans
JSDF	Japan Social Development Fund
LN	Learning Note
LNGO	Local NGO
MDG	Millennium Development Goal
MEF	Ministry of Economy and Finance
M&E	Monitoring and Evaluation
MOEYS	Ministry of Education, Youth and Sports
MOH	Ministry of Health
MOI	Ministry of Interior
MoU	Memorandum of Understanding
MTR	Mid-Term Review
NCDD	National Committee for Sub National Democratic Development
NCDDS	NCDD Secretariat
PP	Project Appraisal Document
PC	Project Coordinator
NSA	Non-state Actors
NSDP	National Strategic Development Plan
PDO	Project Development Objective
PDQ	Program Development and Quality
PI	Program Implementation
PSC	Partnership Steering Committee

RF	Result Framework
RGC	Royal Government of Cambodia
RSS	Regional Safeguard Secretariat
SAF	Social Accountability Framework
SAPRs	Semi-Annual Progress Reporting
SNDD	Sub-National Democratic Development
SS	Support Services
SSCs	School Support Committees
TA	Technical Assistance
ToT	Training of Trainers
TWG	Technical Working Group
V&A	Voice and Action Project
VHSGs	Village Health Support Group
WVI	World Vision International

1. BACKGROUND

The Implementation of the Social Accountability Framework (ISAF) in Cambodia aims to empower citizens, strengthen partnerships between sub-national administrations (SNAs) and citizens, and leverage enhanced accountability of SNAs to improve local service delivery. ISAF was introduced as a platform for coordinated action by government and civil society to operationalize the Strategic Plan on Social Accountability for Sub-National Democratic Development adopted by the Royal Government of Cambodia (RGC) on July 2013. The Strategic Plan and ISAF are important elements of the RGC's broader democratic development agenda, as implemented through the second (2015-2017) and third (2018-2020) 3-Year Implementation Plans (IP3). This agenda is strong commitment reflected in the Rectangular Strategy Phase IV of the Sixth Mandate of the RGC for 2018-2023 which defines clearly road map on how to further deepen good governance reforms and social accountability mechanisms to ensure achievement of growth, employment, equity and efficiency.

ISAF is a unique and groundbreaking program in the Cambodian context. It is implemented through an annual series of facilitated, participatory activities at community level that include: (i) enhancing citizen access to information about public service standards, performance and budgets, (ii) independent citizen-led monitoring and assessment of public services, and (iii) the creation and implementation of agreed Joint Accountability Action Plans (JAAPs) to improve public service delivery (with particular attention to the needs of marginalized groups). These actions are supported by the on-going (iv) training and capacity development of Community Accountability Facilitators (CAFs) and local government actors, and (v) program management, monitoring and learning activities. During Phase I (2016-2018), ISAF activities were successfully rolled out to 75% (18 out of 24) of provinces, 62% (98 out of 159) of districts, and 56% (827 out of 1410) of communes across the country.

An ISAF Phase II Implementation Plan (2019 to 2023) has been prepared through a consultative process with government and civil society. To support the implementation of this Plan, a new created multi-donor, Social Accountability and Service Delivery Trust Fund (SASD-TF) has been established by the World Bank. Key dimensions of this new five-year phase of ISAF include:

- Expansion of ISAF coverage to all rural communes.
- Extension of ISAF activities to district administrations, municipality and Khan(DMK).
- Developing and applying adapted ISAF methodologies in select urban areas.
- Use of Information and Communication Technologies (ICTs) to extend ISAF outreach (i.e. sharing of I4C data, JAAPs and updates on JAAP implementation).
- Measures to enhance government responsiveness to JAAPs and increase JAAP implementation.
- Institutionalization and enhanced sustainability of ISAF processes (including the establishment of a national CAF volunteer network).

The goal by the end of Phase II is to establish permanent systems, within government and civil society, to ensure that (both supply-side and demand-side) social accountability activities can be sustained in the long term. After five years, by 2023, it is expected that ISAF Phase II will conclude with both evidence of significant service delivery improvements and an implementation approach that requires minimal external financial support.

World Vision International (WVI) was selected as the preferred NGO to perform the role of Demand-Side Implementing Agency (DSAI) for the Implementation of the Social accountability Framework (ISAF) Phase II, the Project's Recipient.

2. PURPOSE OF THE MANUAL

This Project Implementation Manual (PIM) has been prepared in order to help staff and partners understand the implementation of the project to Engage Citizens to Improve Service Delivery through Social Accountability to support the Implementation of the Social Accountability Framework (ISAF) Phase II which the grant recipients, World Vision International (WVI), will be responsible for implementing. It gives a detailed description of the agreed procedures for implementing the project, which includes the technical process, M&E, reporting, financial management, procurement, and indigenous people engagement.

This PIM is to be used as a reference for WVI staff, Sub-grantee, local community, relevant government representatives, auditors, evaluators, and World Bank whenever any operational activity needs to be implemented, verified, or terminated. It will help answer most questions regarding project operations, workplace and financial practices as well as communications.

These procedures are meant to be the minimum standard used by the Demand-Side Implementing Agency (DSIA) in order to ensure that WVI remains in alignment with best practice standards. It is essential that this manual should be read in conjunction with World Bank Project Appraisal Document (Document number: PAD3570).

The PIM is a living document and expected to be revised and updated as necessary to incorporate the evolving needs of the Project and any changes in procedures based on the experiences of Project implementation. A change to the PIM will take effect upon approval from the WB in response to a notification of the proposed change sent by WVI. Following receipt of a “no objection” from The World Bank, WVI will disseminate the new version of the PIM to all stakeholders of the Project.

3. PROJECT DESCRIPTION

3.1 Objective and Scope of Work

The Project Development Objective (PDO) is to increase, and develop sustainable mechanisms for, the engagement of citizens in providing informed feedback to public service providers which leads to improved quality and responsiveness of public services.

The following indicators will be used to measure the achievement of the PDO:

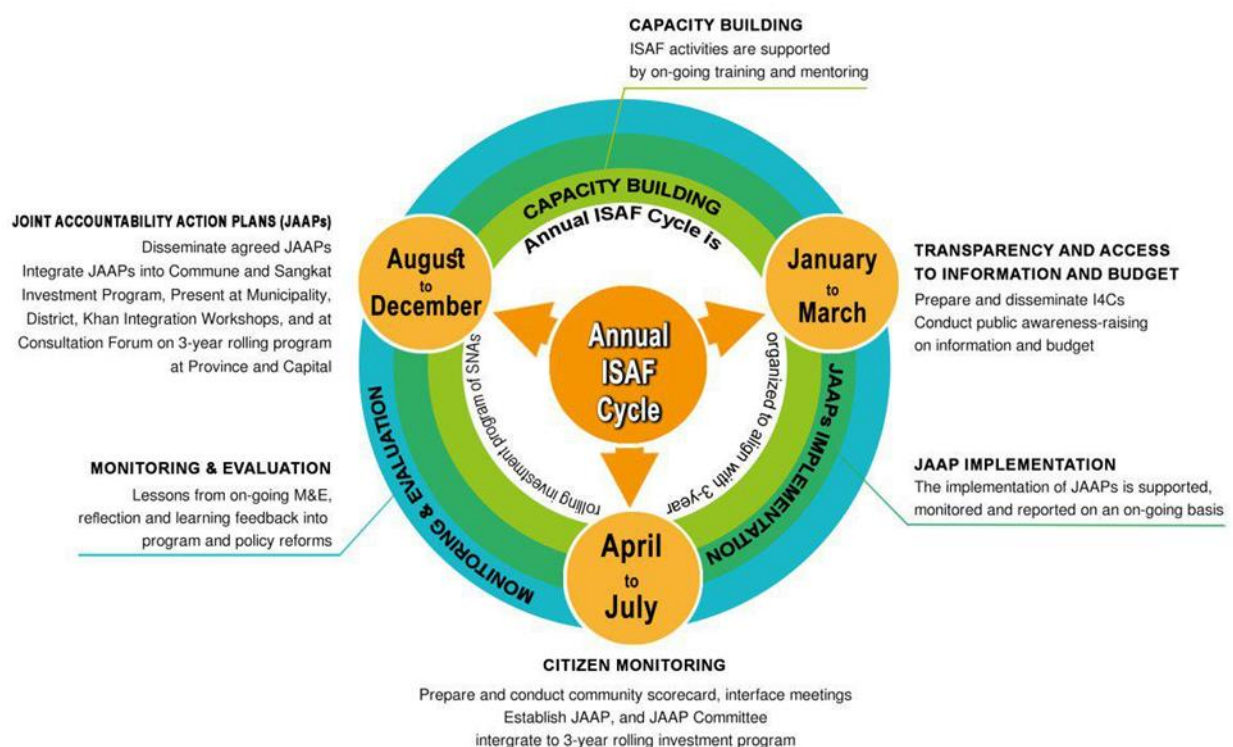
- Percentage of target primary schools, health centers and communes/sangkats demonstrating improved performance and meeting national standards (according to I4C data).
- Percentage of JAAP actions (to improve primary school, health center and commune/sangkat services) that are completed or ongoing.
- Percentage of target communes/sangkats that have completed at least three full annual ISAF cycles.
- Percentage of graduated target communes/sangkats where a Community Accountability Facilitator (CAF) network has been created and is operational.

3.2 Project Components

This project is proposed as support for the “demand-side” of social accountability, enabling civil society actors to organize and “demand” better public services. It will be complemented by another proposed project which would enable the NCDDS to implement the “supply-side” of social accountability by providing the information that citizens need to hold public service providers accountable and by building the will and capacity of government officials to respond to feedback and demands from citizens. As such, the two projects should be viewed side-by-side as two parts of a

whole, financed separately so that the implementing agencies on each side can act freely to balance each other out and to collaborate and partner on their own terms to achieve their collective aims of citizens that are more engaged in the delivery of public services and improvements in the quality of services for the people of Cambodia.

There are five main components of this project which comprise the annual cycle of social accountability activities: (1) Transparency and access to information; (2) Citizen monitoring; and (3) Implementation of Joint Accountability Action Plans (JAAPs). Component (4) Training and capacity development, and (5) Civil society coordination and partnership support, provide overarching support to building the capacity required to implement the planned activities and sustain them beyond the duration of this project. The diagram below depicts the annual ISAF cycle as well as the ongoing activities such as capacity building, M&E and JAAP implementation, which continue throughout and across each year.



Overall there will be three levels of intervention at the DMKs and commune/sangkat (CS) level. The intensity of effort in each locality will vary depending upon whether ISAF has been previously implemented in that DMKs or CS. This differentiated approach is aimed at reducing external support over time as a way of “graduating” DMKs from ISAF external support and integrating social accountability activities into core government systems and civil society action. DMKs/CSs that have had no previous experience with ISAF will receive the most support as they will need to start from the basic concepts and processes of ISAF. DMKs/CSs with ISAF experience will not need to receive support on the basics of ISAF, and many of them may also have experienced local NGOs and trained CAFs to draw on, but they will still need support to prepare them to graduate from external project assistance. Finally, a third package of support will significantly reduce the intensity of the intervention and aim at leaving behind subnational government, service providers and civil society actors (especially CAFs) that continue to carry out social accountability activities after project support has

receded.

WVI will be the main implementing agency for the proposed project, ensuring overall coordination and working through partnerships with other local (and potentially other international) NGOs as well as individual CAFs working at the commune and villages levels.

In terms of service coverage, ISAF II and this project and the complementary supply-side project in particular, will continue to focus on the basic services covered in ISAF I: commune councils, health centers and primary schools. In addition, a new instrument and methodology for holding DMKs Administrations accountable for quality service delivery will be developed, piloted and scaled up over the duration of this project. This represents a fourth type of service provider that will be covered in ISAF. In addition, this project will also enable WVI to contribute to discussions with additional line ministries to help them to eventually develop, pilot and implement ISAF activities for other services such as water supply, wastewater management, nutrition-related public services, agricultural extension and protected area/natural resource management etc.

3.3 Project Cost and Financing

The total project financing is US\$ 6.75 million, funded through a US\$ 5.95 million grant from the Cambodia Social Accountability and Service Delivery Trust Fund (SASD-TF) as well as a US\$ 0.8 million co-financing from WVI. While the full value of donor commitments to the SASD-TF have yet to be transferred to Bank, the full value will be transferred incrementally as per the tranche payments specified in the Administrative Agreements signed between the Bank and each donor.

Table. Breakdown of Project Cost by Component (USD, Millions)

Project Components	SASD-TF (USD, Millions)	WVI Co- Financing (USD, Millions)	Total Project Cost (USD, Millions)
Component 1: Transparency and Access to Information	1.50	0.00	1.50
Component 2: Citizen Monitoring	1.69	0.00	1.69
Component 3: Implementation of Joint Accountability Action Plans	0.19	0.31	0.50
Component 4: Capacity Development	1.73	0.07	1.80
Component 5: Civil Society Coordination and Support	0.84	0.42	1.26
Total Project Cost	5.95	0.80	6.75

3.4 Geographic Coverage

The “demand-side” activities to be financed under the project would complement the coverage area proposed for financing under the NCDDDS-implemented “supply-side” social accountability activities. The project would cover ten provinces, 7 of which were covered in ISAF I and 3 new provinces. Within these provinces, the project would cover 48 rural districts, 6 urban municipalities (the equivalent of a rural district), 442 rural communes and 23 urban sangkats (the equivalent of a rural commune).

Table. Summary of Project Coverage Area

Geographic Coverage Area			
	ISAF I	New	TOTAL

PROJECT IMPLEMENTATION MANUAL – ENGAGING CITIZEN/SOCIAL ACCOUNTABILITY

Province	7	3	10
Districts	26	22	48
Municipalities	-	6	6
Communes	237	205	442
Sangkats	-	23	23
Service Providers			
Commune Councils	237	205	442
Sangkat Councils	-	23	23
Primary Schools	1,198	838	2036
Health Centers	166	205	371
District Administration	-	20	20
Municipal Administration		6	6
Total Service Providers	1,601	1,297	2898

3.5 Institutional and Implementation Arrangements

WVI will be the main implementing agency for this project. It will be responsible for the management, coordination and implementation of the project in the specified provinces/districts, including procurement, disbursement, and financial management. WVI will also sign sub-grant agreements with local NGOs to complement its own organizational capacity and district/area field offices to extend its reach for the implementation of localized activities, within a group of provinces or districts. These local NGOs will primarily help to recruit, train and support CAFs in their work. Once they have been sufficiently trained, CAFs are the main implementers of ISAF activities on the ground. They conduct I4C outreach to communities, organize and facilitate CSCs, organize and facilitate interface meetings and JAAP preparation and support JAAP Committees to do follow-up.

As explained previously, World Vision, as the main implementing agency for demand-side ISAF activities, will work closely with NCDDDS, the lead agency on the supply-side. This will include an MOU to be signed between the two organizations to commit themselves to the same coverage area as well as regular information sharing, meetings and interactions to allow for the smooth and coordinated implementation of supply and demand-side social accountability activities. In addition, a multi-stakeholder Partnership Steering Committee (PSC) which is comprised of half government and half civil society members, has been operational for the last three years and will continue to be a forum for dialogue and coordination between government and civil society on ISAF implementation.;

At the provincial and district levels, WVI and its local NGO partners will coordinate closely with provincial and district ISAF Working Groups and Focal Points, formed and assigned by provincial and district administrations with the support and guidance of NCDDDS. WVI will also work closely with nascent, district-level Ombudsman offices, as these units are responsible for receiving and responding to citizen complaints and feedback about public service delivery. As they are relatively new, the extent to which they can play a role in social accountability will be explored over the duration of the project. Communes Councils will also continue to play a key role as the Chair of the JAAP Committee and the primary subnational authority responsible for ensuring quality service delivery for their constituents.

3.6 Results Monitoring and Evaluation Arrangements

While the project has its own specific results framework, the overall results of the project are intended to contribute to achieving the outcomes specified in the ISAF II Implementation Plan. Some of these outcomes are best pursued on the demand-side, while others are best pursued on the supply-side. While NCDDDS will manage the ISAF database, Management Information System and ISAF mobile app platform, WVI will both channel data into these systems from civil society activities (i.e.

scorecard results and JAAPs) and collect and manage its own data which is related solely to demand-side activities (such as knowledge test scores for I4C events, CAF accreditation data and others).

The results and lessons from the impact evaluation of ISAF I will be utilized to design evaluation instruments for Project and ISAF phase II. While some of these instruments will be designed and implemented by the World Bank to allow for nationwide assessment across all demand-side implementing partners, some impact evaluation-related activities may be implemented by WVI.

3.7 Sustainability

The goal by the end of ISAF Phase II is to establish permanent systems, within government and civil society, to ensure that (both supply-side and demand-side) social accountability activities can be sustained in the long term with minimal external financial support. This project aims to advance a range of approaches and activities that will increase the likelihood that social accountability activities will be sustained over time.

Through a separate, complementary project, NCDDS will take the lead in encouraging subnational authorities and line ministries to mainstream ISAF activities into their core operations and budgets. This includes school and health center financing of budget and performance I4C posters and Commune Council support for the facilitation of scorecards, JAAP preparation and implementation. WVI and its civil society partners will also urge government agencies to self-finance and implement these activities, but a strong government commitment is needed.

One of the main strategies for maintaining independent civil society activity on social accountability is the accreditation and formation of professional networks of CAFs that can continue to operate on their own after project financing. WVI has already piloted such networks through the previous Bank-financed Voice Action (V&A) project. Groups of CAFs have gathered at the district and provincial levels and elected CAF Leaders from among their ranks to organize regular meetings of CAFs, coordinate with and support local authorities, and provide peer support to less experienced CAFs. The project will invest in strengthening existing networks, starting new ones in places where they do not yet exist and then tying them into a national CAF network as one of the “graduation” strategies for communes that have received ISAF support for 3+ years.

PART A. TECHNICAL PROCEDURES

The project is comprised of five program components: (1) Transparency and access to information, (2) Citizen monitoring (3) Implementation of Joint Accountability Action Plans (JAAPs) (4) Training and capacity development, and (5) Program management, monitoring and evaluation. WVI will work with ISAF implementers to revise the tools to support the implementation those above components. The demand-side manual will update and provide more detail of the project implementation.

Component 1: Transparency and Access to Information

This component aims to strengthen transparency and citizen access to, and demand for, public service information, budget and expenditure information. The goals are to: (i) strengthen the supply and dissemination of relevant public service information (including financial information), (ii) make the information more accessible, and (iii) strengthen the capacity of citizens (including marginalized groups) to understand the information provided so that they may more actively and effectively participate in dialogue on service provider performance and use of funds. Under this component, Information for Citizens (I4C) packs, which include a description of line Ministry-established service standards, performance data (against those standards) and financial information will continue to be prepared, posted and disseminated.

Once government agencies make service provider information publicly available through standardized Information for Citizen (I4C) posters and through newly developed multimedia and electronic platforms, volunteer Community Accountability Facilitators (CAFs) will help to communicate this information to citizens. The CAFs will make use of small village meetings, local radio, printed calendars and other materials and will raise awareness and encourage the use of the ISAF mobile application (App) and other means. Videos will also be developed and deployed via Facebook, the ISAF mobile App and other platforms, illustrating what quality public service is meant to look like as another means of educating the public. Video, radio and the engagement of CAFs that speak local, indigenous languages will help to make information accessible to indigenous and other ethnic minority groups living in Cambodia.

An enhanced focus on understanding service provider budgets, expenditures and procurement activity will be developed, including training in budget literacy for CAFs which can then be passed on to citizens. WVI will also engage with NCDDDS to finalize the systems for sharing information on District Administration services and add this to its I4C activities at the village and commune level. Educating citizens on additional public services (i.e. water supply and sanitation) at the village and commune level may be added as the relevant line ministries make such information available.

Sustainable mechanisms for financing I4C dissemination, including through CAFs, will be piloted and integrated into government and civil society support systems such as financing by Commune Councils, District Administrations (including through the District Ombudsman Office), and local civil society organizations (CSOs).

Component 2: Citizen Monitoring

The objective of Component 2 is to empower citizens to monitor and assess public services and propose actions for improvement using a community scorecard methodology. CAFs, in collaboration with NGO partners, conduct initial preparation and groundwork for the citizen monitoring process by identifying and mobilizing community participants and making logistical preparations for assessment meetings. CAFs, with the support of NGO partners, then prepare and conduct separate assessment meetings with (i) the providers and (ii) the users of each service. Following these separate assessment meetings, users and providers for each service come together in an “interface meeting” to discuss the outcomes of their respective assessments and to collectively agree a set of priority actions for improvement – distinguishing between those actions that they can implement themselves and those that will require external support and/or action on the part of other (i.e. higher-level) actors.

WVI will train and support CAFs to organize and facilitate the CSC process, including service provider self-assessment, user assessment and interface meetings. Via the ISAF mobile App, CAFs will also enter the results of these assessment meetings into a central database so that the results can be seen publicly and by the relevant subnational government and line ministries so that they can take follow-up action, as needed, to improve service quality. The results of the Interface Meeting will also be used to prepare a Joint Accountability Action Plan (JAAP) in print form and electronically (via the ISAF mobile App) for each commune, including actions for each service provider. As participation in CSC meetings is limited due to space and resources, CAFs will promote the use of the mobile ISAF App as a way of extending information about the process and its outcomes to a broader set of citizens. This data will also be factored into JAAP prioritization process, when possible and be aggregated together with data generated from face-to-face meetings so that the full range of feedback provided is accessible to the public and service providers.

As in the case of the I4C activities described above, sustainable mechanisms for financing the annual CAF-supported the Community Process will be piloted - drawing on integrated government and civil society support systems. Through the complementary “supply-side” project mentioned earlier, NCDDDS will train district ISAF trainers (one from each line ministry) to conduct self-assessment meetings. The NCDDDS will also liaise with relevant line ministries and authorities to ensure that, by the end of ISAF II, the (minimal) direct costs of conducting these meetings on an annual basis are built into government budgets

Component 3: Implementation of Joint Accountability Action Plans (JAAPs)

Under this component, communities, public service providers and government officials take collective action to implement agreed Joint Accountability Action Plans (JAAPs). In each target community, at the final interface meeting, a joint committee made up of local officials, service providers and community members is formed to support and monitor the implementation of the resulting JAAP. WVI will train the the JAAP Committee to prepares a detailed implementation plan for each priority action, to mobilizes the (human, financial and/or physical) resources required, to coordinates/supports the implementation of each action, monitors progress and reports publicly on results twice yearly. WVI will build the capacity of the committee to ensure that the JAAP is presented at the annual District Integration Workshop and that JAAP actions are incorporated into Commune Investment Plans, health center and school improvement plans as appropriate. In collaboration with commune officials, WVI will support CAFs to disseminate and raise awareness of the JAAP among community members through media coverage and public outreach. They also support the on-going work of the JAAP Committee and the implementation of JAAP actions.

Component 4: Training and Capacity Development

The overall purpose of Component 4 is to enhance the capacity and empowerment of local level (state and non-state) stakeholders to successfully implement the activities outlined under ISAF Components 1-3. It introduces opportunities for training, mentoring and “learning by doing” for community accountability facilitators (CAFs), commune and district level councilors and staff, and public service providers. Specifically, it: (i) trains provincial, district and commune level officials and service providers to understand and fulfill their roles under ISAF; (ii) creates a cadre of trained local volunteer community accountability facilitators (CAFs); (iii) provides on-going mentoring and coaching to CAFs as they carry out the planned annual cycle of ISAF activities, (iv) provides training to JAAPC members to enable them in supporting JAAP implementation, and (v) adopts a cascading and peer-to-peer learning approach by conducting Training of Trainer (ToT) sessions at national, provincial and district levels to build a network of (state and non-state) trainers and facilitators who subsequently train and mentor other local-level stakeholders and support one another.

WVI will conduct a modular training leading to a national- level certification based on certification processes applied by NGOs under ISAF Phase I. Certification includes both theoretical and practical classroom activity as well as demonstrated capacity to implement all ISAF CAF- led activities such as I4C and CSCs. Refresher training will also be provided each year. Under the proposed project, a specialized capacity building NGO will be financed through a sub-grant/sub-project to develop and support long-term capacity building and to engage the relevant Ministry for professional certification (i.e. Ministry of Labor and Vocational Training) to specify the skills and competencies needed to certify them. A status of “CAF Leader” will also be developed to act as peer trainers/mentors/supervisors for other CAFs.

The capacity building NGO will also be tasked with developing a CAF Community of Practice that will promote and support ongoing (face-to-face and online) information sharing, communication and collaboration between CAFs at district level, provincial and national level. One of the roles of the capacity building NGO will be to develop safeguards to ensure the political independence of CAFs, “CAF Leaders” and Community of Practice. As an incentive for sustainability, one criterion for the selection of the capacity building NGO will be their willingness to continue to support the CAF network and certification process after the conclusion of project financing. The capacity building NGO will also coordinate with the government’s ISAF training activities to ensure that the content is consistent and potentially support certification of government staff in social accountability practices.

Component 5: Project Management, Monitoring and Evaluation

Component 5 ensures the effective overall management of ISAF activities and aims to create a culture and mechanisms for on-going monitoring and application of lessons learned, whereby operational experiences are continually analyzed and lessons and results serve to refine and improve practices and

processes. To date, NCDDS has managed ISAF supply-side activities, while communication and collaboration among NGO partners has been facilitated by a demand-side coordinator. Financing of demand-side activities has been fragmented, financed by different donors with different timetables, contracting, implementation requirements and preferences. This will be addressed through the creation of a single fund to finance most demand-side activities and a portion of supply-side activities as well. Overall coordination has been supported by the multi-stakeholder Partnership Steering Committee.

WVI will also ensure coordinated civil society input into the joint (i.e. government and civil society) national-level Partnership Steering Committee (PSC) by organizing meetings of interested CSOs/NGOs and coordinating and communicating common messages. This component will also include the recruitment and management of CAFs and CAFs leaders, as well as other project consultants, incremental NGO staff time (i.e. financial management, procurement and communications support) and sub-project agreements. Monitoring, evaluation, results and lessons learned documentation and dissemination will also be supported through various media. A mid-term and final evaluation will be required, and some funds will also be made available for learning events and small studies on selected topics. Incremental operating costs will also be covered.

PART B. MONITORING AND EVALUATION

A complementary M&E Manual will be prepared and shall be used as a guide to describe how the project will collect quality and timely data that measures the effectiveness of the project activities. The Manual is intended to ensure that WVI collect data using standard definitions and consistent methodology so that results can be compared and/or aggregated in a robust way.

The Monitoring and Evaluation (M&E) system of the Project will design to represent the underlying logic of how the activities implemented will help to achieve the Project Development Objective (PDO). WVI will coordinate with other ISAF implementers to develop a national ISAF M&E system which will be used to inform to policy makers at national and sub-national and also ISAF implementers. The national standard M and E manual will develop for all ISAF partners. This national M&E is an operational management instrument from which ISAF partners can benefit, evaluating and improving their performances throughout the Project implementation, and helping to achieve the ISAF phase 2 goals and objectives. It will provide a basis for regular interaction with the WB, the Project Steering Committee, and other donors.

The Project Development Objective (PDO) is to increase, and develop sustainable mechanisms for, the engagement of citizens in providing informed feedback to public service providers which leads to improved quality and responsiveness of public services.

The intermediate results indicators for Component 1, Transparency and Access to Information are the following:

- The percentage of citizens participating in the ISAF process able to cite key service standards at least two standards (out of 6) for each service (primary school, health center and commune/23sangkat administration) 3 months after taking part in an I4C event.
- The percentage of citizens able to cite year-to-year budget changes/patterns for at least 2 (out of 3) services 3 months after taking part in the I4C session.
- Number of cumulated online views of the videos presenting service delivery standards and budget information.
- The percentage of villages in target communes/sangkats covered by face-to-face I4C events to enhance citizen awareness of service provider standards and budgets.
- The percentage of men participating in I4C awareness-raising events.

In order to track these intermediate results indicators, details about the number of events, the geographical scope and the type of participants will be recorded. This data will be obtained from the interviewing of participants after the I4C awareness session under the Project. The attendance list and interviewing form will be developed and be used for ISAF Partners.

The intermediate results indicators for Component 2, Citizen Monitoring are the following:

- The percentage of citizens attending scorecard meetings who have previously joined an I4C meeting
- The percentage of interface meetings at which actions for improvement proposed by disadvantaged citizens (in the context of home visits) are presented
- The percentage of citizens who, after participating in the citizen monitoring process, report increased confidence that citizen voice and actions can have an impact on public service quality .
- The percentage of citizens in target communes/sangkats who agree that the JAAP satisfactorily captures priority actions to improve local service delivery

In order to track these intermediate results indicators, details about the number of events, the geographical scope and the type of participants will be recorded. WVI will analyse the data from the community score card and JAAP actions to understand the JAAP satisfactorily captures priority actions to improve local service delivery.

The intermediate results indicators for Component 3, Implementation of Joint Accountability Action Plans (JAAPs) are the following:

- Percentage of JAAP committees that have met at least twice in the past 12 months
- Percentage of JAAP actions requiring financial support that have been allocated government resources
- Percentage of JAAPCs that have successfully mobilized non-government resources (from donors, NGOs or private sector) to support the implementation of JAAP actions

In order to track these intermediate results indicators, the JAAP action form will revise and used by all ISAF partners and details about JAAP action results will produce through JAAP committee monitoring reports.

The intermediate results indicators for Component 4, Training and Capacity Development are the following:

- Percentage of CAFs that have received certification
- Total number of certified CAFs
- Percentage of target districts with 3 certified CAF leaders
- Number of consecutive years that the National Capacity Building Agency meets its agreed co-financing commitment

In order to track these intermediate results indicators, the Certificate will provide to CAFs annually at the provincial annual meeting and the monitoring form to record the CAFS capacity and participation will develop and use by all ISAF partners.

The intermediate results indicators for Component 5, Civil Society Coordination and Support are the following:

- Percentage of target communes/sangkats that have completed the full annual ISAF cycle in the previous calendar year
- Number of provincial level learning forums conducted
- Number of PSC meetings conducted
- Number of annual reports analyzing aggregated Scorecard and JAAP data produced and disseminated

PART C. REPORTING

Consistent with the agreed 5 year plan and budget contained in the Project Paper approved by World Bank, the co-recipients will produce an Annual Work-Plan and Budget (AWPB) by 1st of November each year, and obtain a no-objection to their scope and content from the World Bank. See **Annex E** for the AWPB template.

The AWPB describes all activities and expenditures of the project planned for each financial year, and includes the following sections:

- Narrative description of work-plan;
- Annual targets related to results indicators at the output level;
- Work-Plan in Gantt chart format;
- Procurement Plan;
- Summary Budget Status;
- Detailed budget;
- Expenditure forecast by quarter.

WVI will, together, produce semi-annual progress reports (SAPRs), due not more than 45 days after the end of the semester, and timed with the Interim Financial Reports (IFRs). The scope and content of these progress reports are set out in the provided template (**Annex F**) which includes: (a) updates on the intermediate indicators for reporting in the results framework, and outputs from the output reporting matrix used by all Implementing NGOs; and (b) feedback on the implementation procedures, key issues and challenges, performance of sub-grantees, coordination, risks, FM and procurement summaries.

Progress reports will be submitted to the World Bank for a no-objection letter (NOL) not later than 45 days after the end of the semester, and with that NOL, to the I-SAF Partnership Steering Committee. The timing of Bank supervision missions will be coordinated with these progress reports to avoid duplicate reporting.

Progress updates or briefing notes will be required occasionally for some specific events such as:

- Partnership Steering Committee meetings;
- The WB implementation support missions.

PART D. PROCUREMENT

The Project Implementation Manual (PIM) elaborates the details of procurement arrangements, including responsibilities of WVI, and procurement risk mitigation action plan. It refers to (i) the World Bank Procurement Regulations for IPF Borrowers (July 2016, and revised November 2017 and revised August 2018) applicable to this project, (ii) the PPSD and Procurement Plan, and (iii) Public Procurement Law (January 2012) and Standard Operating Procedures (SOP) including the Procurement Manual for all Externally Funded Projects/Programs in Cambodia (Sub-Decree No. 74 ANK. BK of May 2012) of the RGC with the additional provisions for use of national procedures under the Bank-financed projects in Cambodia.

WVI will use of STEP, the Systematic Tracking of Exchanges in Procurement (STEP), which is a web-based tool for procurement planning & tracking, streamlining & automation, and monitoring & reporting is applicable to this project.

World Bank's review and implementation support. The procurement supervision will be part of the semi-annual project implementation support mission and procurement clinics/consultant based on the need. In addition to the prior review by the Bank based on the prior thresholds, which are subject to change according to the result of risk assessment carried out during the project implementation, the Bank will carry out the annual procurement ex-post review on a sample of at least 10% of all post review contracts financed by the Project. STEP will help the Bank to monitor the procurement progress and to take appropriate supportive actions in due course.

Two categories of procurement will be used for financing under the Project. They are: (i) the procurement of goods and non-consulting services, and (ii) consulting services. Procurement of goods and any non-consulting services under the project and financed in whole or in part by Trust funds will be carried out in accordance with the World Bank's "Guidelines: Procurement of Goods, Works and Non-consulting Services under IBRD Loans and IDA Credits and Grants by World Bank Borrowers" dated January 2011 and revised July 2014. The procurement of consultant services financed in whole or in part by Trust funds will be carried out in accordance with the World Bank's "Guidelines: Selection and Employment of Consultants under IBRD Loans and IDA Credits and Grants by World Bank Borrowers" dated January 2011 and revised in July 2014, and the provisions stipulated in the legal agreement and the approved Procurement Plan.

If the procurement threshold of World Bank is lower than WVI, WVI's procurement guideline and processes shall be followed.

All procurement of goods or services, expected to be carried out in a particular financial year, are required to be covered in the approved Annual Work Plan and Procurement Plan.

D.1 Procurement Plan

The Procurement Plan is the principal document detailing all major expected expenditures of the Project throughout its duration. All expenditures under the project are considered as direct costs, expended solely in pursuance of the Project's objectives.

The proposed procurements for the project are expected to be listed in the approved Annual Work Plan and Budget (AWPB) for the year concerned. In cases where an eligible item requested for procurement is not covered in the AWPB or the Procurement Plan (for any reason whatsoever), it would have to be justified in writing (possibly followed by a re-allocation of budget line items, and further approved by the World Bank before actual procurement action can be initiated. Subsequently the AWPB and Procurement Plan may be required from time to time and therefore modifications, if any, should be incorporated in the Procurement Plan every quarter. The Revised Procurement Plan shall be forwarded to the World Bank for prior review/comments/ approval.

D.2 Procurement of Goods

Goods procured under the project will primarily include: office furniture, office equipment, laptops, desktops, LCD projectors (smart phone projector), cameras, helmet, raincoat, shirt, bag, insurance for community accountability facilitator (CAF), complain boxes, on air radio service and bulk printing.

Contracts for goods estimated to cost < \$100,000 shall be procured through the Shopping method including standard bidding documents, set forth in the Government's Updated Procurement Manual for All Externally Financed Projects/Programs ("Procurement Manual" which was agreed by the World Bank). As the procurement plan lists out, the majority of the procurement of this project will fall into this category.

The Contracts for goods estimated to cost \geq \$20,000 and $<$ \$100,000 shall be procured through the Shopping method with advertisement.

The Contracts for goods estimated to cost $<$ \$20,000 shall be procured through the Shopping method without advertisement.

All documentation related to any purchase must be filed together and submitted for auditing. And WVI will keep an inventory of all assets.

The same procedures will apply for goods purchased using sub-grant funds by World Vision.

D.3 Selection of Consultants

All consultant services requiring a firm or individual shall be recruited through a competitive selection process in accordance with the WB “Guidelines: Selection and Employment of Consultants under IBRD Loans and IDA Credits and Grants by World Bank Borrowers” dated January 2011, and revised in July 2014 (“Consultant Guidelines”), as specified in the Grant Agreement. See **Annex G** for a time-based contract template for individual consultants.

The staff to implement the project will recruit in two different types and charge to two different funding sources:

Three staff will recruit according to WVI-C’s procedures and processes in term of project staff and will 100% charge to WV Australia fund that allocate the project. There are:

- 1 Senior Project Manager
- 1 Senior M&E Specialist
- 1 Senior Finance Officer
- 6 Program Coordinator (Previously Technical Officers)

The remaining staff that fully work for the project will hire in term of consultant according to WB procedures and processes and they all 100% work and charge to WB – Trust Fund for the project. There are:

- 2 Compliance Officers
- Communication Officer and Public Liaison officer
- Finance and Admin Officer
- Driver

The individual staff and consulting positions are planned by WVI and included in the Procurement Plan. Terms of Reference (TORs) for each position are attached as **Annex H a**.

- Annual Audit Firm
- Consultant firm for design a visual identity and branding for ISAF
- Consultant firm for develop ISAF website
- Consultant firm for produce communication products
- Consultant firm for develop data collection and management system for M&E and policy analysis purposes (linked to the national JAAP database)
- Consultant firm for analysis and research on ISAF data for local to national linkages

Services requiring of firms would generally be procured through Quality and Cost-Based Selection (QCBS) method.

Assignments estimated to cost less than \$200,000 equivalent per contract may be procured through selection based on Consultant's Qualification (CQS).

External Audit Assignments may be procured through a CQS method.

Single Source Selection (SSS) method for selecting firms can only be applied where specific services procured are justified by meeting project deliverables and carry strong justification. Procedure to be applied only with the World Bank's prior agreement.

Individual consultants will be hired in accordance with the provision of the Consultant Guidelines, and Sole Source Selection of individual consultants will be done only with the World Bank's prior agreement.

D.4 Anti-Corruption

The Bank's specific policy requirements on fraud and corruption in connection with the procurement or execution of contracts for goods, works or services financed out of the proceeds of a Loan & Grant from the Bank, are covered in the Guidelines: Procurement under IBRD Loans and IDA Credits, dated January 2011 and revised July, 2014 ("Procurement Guidelines") and the Guidelines: the Selection and Employment of Consultants by World Bank Borrowers, dated January 2011 and revised July, 2014. ("Consultant Guidelines").

D.4.1 Fraud and Corruption

It is the Bank's policy to require that Borrowers (including beneficiaries of Bank loans and grants), bidders, suppliers, contractors and their agents (whether declared or not), sub-contractors, sub-consultants, service providers or suppliers, and any personnel thereof, observe the highest standard of ethics during the procurement and execution of Bank-financed contracts.¹ In pursuance of this policy, the Bank:

- (a) Defines, for the purposes of this provision, the terms set forth below as follows:
 - "Corrupt practice" is the offering, giving, receiving, or soliciting, directly or indirectly, of anything of value to influence improperly the actions of another party;²
 - "Fraudulent practice" is any act or omission, including a misrepresentation, that knowingly or recklessly misleads, or attempts to mislead, a party to obtain a financial or other benefit or to avoid an obligation;³
 - "Collusive practice" is an arrangement between two or more parties designed to achieve an improper purpose, including to influence improperly the actions of another party;⁴

¹ In this context, any action to influence the procurement process or contract execution for undue advantage is improper.

² For the purpose of this sub-paragraph, "*another party*" refers to a public official acting in relation to the procurement process or contract execution. In this context, "*public official*" includes World Bank staff and employees of other organizations taking or reviewing procurement decisions.

³ For the purpose of this sub-paragraph, "*party*" refers to a public official; the terms "benefit" and "obligation" relate to the procurement process or contract execution; and the "act or omission" is intended to influence the procurement process or contract execution.

- “Coercive practice” is impairing or harming, or threatening to impair or harm, directly or indirectly, any party or the property of the party to influence improperly the actions of a party;⁵
- “Obstructive practice” is: (aa) deliberately destroying, falsifying, altering, or concealing of evidence material to the investigation or making false statements to investigators in order to materially impede a Bank investigation into allegations of a corrupt, fraudulent, coercive or collusive practice; and/or threatening, harassing or intimidating any party to prevent it from disclosing its knowledge of matters relevant to the investigation or from pursuing the investigation, or (bb) acts intended to materially impede the exercise of the Bank’s inspection and audit rights provided for under paragraph 1.16(e) below.
- will reject a proposal for award if it determines that the bidder recommended for award, or any of its personnel, or its agents, or its sub-consultants, sub-contractors, service providers, suppliers and/or their employees, has, directly or indirectly, engaged in corrupt, fraudulent, collusive, coercive, or obstructive practices in competing for the contract in question;
- will declare mis-procurement and cancel the portion of the loan allocated to a contract if it determines at any time that representatives of the Borrower or of a recipient of any part of the proceeds of the loan engaged in corrupt, fraudulent, collusive, coercive, or obstructive practices during the procurement or the implementation of the contract in question, without the Borrower having taken timely and appropriate action satisfactory to the Bank to address such practices when they occur, including by failing to inform the Bank in a timely manner at the time they knew of the practices;
- will sanction a firm or individual, at any time, in accordance with the prevailing Bank’s sanctions procedures,⁶ including by publicly declaring such firm or individual ineligible, either indefinitely or for a stated period of time: (i) to be awarded a Bank-financed contract; and (ii) to be a nominated⁷;
- will require that a clause be included in bidding documents and in contracts financed by a Bank loan, requiring bidders, suppliers and contractors, and their sub-contractors, agents, personnel, consultants, service providers, or suppliers, to permit the Bank to inspect all accounts, records, and other documents relating to the submission of bids and contract performance, and to have them audited by auditors appointed by the Bank.”

D4.2 Corruption and Fraud Investigation

⁴ For the purpose of this sub-paragraph, “parties” refers to participants in the procurement process (including public officials) attempting either themselves, or through another person or entity not participating in the procurement or selection process, to simulate competition or to establish bid prices at artificial, non-competitive levels, or are privy to each other’s bid prices or other conditions.

⁵ For the purpose of this sub-paragraph, “party” refers to a participant in the procurement process or contract execution.

⁶ A firm or individual may be declared ineligible to be awarded a Bank financed contract upon: (i) completion of the Bank’s sanctions proceedings as per its sanctions procedures, including, inter alia, cross-debarment as agreed with other International Financial Institutions, including Multilateral Development Banks, and through the application the World Bank Group corporate administrative procurement sanctions procedures for fraud and corruption; and (ii) as a result of temporary suspension or early temporary suspension in connection with an ongoing sanctions proceeding. See footnote 14 and paragraph 8 of Appendix 1 of these Guidelines.

⁷ A nominated sub-contractor, consultant, manufacturer or supplier, or service provider (different names are used depending on the particular bidding document) is one which has either been: (i) included by the bidder in its pre-qualification application or bid because it brings specific and critical experience and know-how that allow the bidder to meet the qualification requirements for the particular bid; or (ii) appointed by the Borrower.

In addressing issues of program integrity, the Department of Institutional Integrity (INT) serves as the institutional focal point for the investigation and management of allegations of fraud, corruption, collusion, coercion and obstruction in the WBG and in WBG-supported activities.

D.5 ASSETS

D.5.1 Common Areas of Fixed Assets Management

Fixed assets are defined as equipment, furniture and fixtures and other non-expendable items procured and used by the Project for its day-to-day operation. Such assets are purchased under the “Goods” category of the budget and detailed in the Procurement Plan. During project implementation, the fixed assets belong to the project. At the end of the project, WVI can request World Bank to keep the fixed assets for their continued operations for activities related to the project’s objective.

Residual Fixed Assets Handover

Before the end of the project, WVI will request the WB to keep the residual assets for its operations for the project related activities. In doing so, WVI needs to send a request letter, together with a fixed assets register, to the WB and providing justifications to keep those assets.

Loss Prevention

WVI will follow its internal policy of the asset management outline in Cambodia Policy section 4.03-Fixed Asset Listing – Revised 08 December 2006.

The project management and staff are responsible for providing disciplined leadership and stewardship lessons for the assets purchased under the grant proceeds including setting clear expectations and holding the team and self-accountable. Staff will be held responsible for loss or damage of equipment that is issued to them or under their direct custodianship. WVI apply their own policies with regard to loss of fixed assets.

WVI will follow their internal policy, ‘Misappropriation of Funds or Loss of Assets’ to determine how best to handle the case and who within the management team is involved. Incident Reports and Security Reports will be generated regardless. WVI recognizes that in certain situations the circumstances will require a discussion with the involved line manager(s) and possibly the Director of Finance and General Support Services and People and Culture Director. This will enable a fair allocation of the cost of the loss to be established.

Asset Disposal

Assets may be disposed of if:

- it is no longer of practical use for the project for which it was acquired;
- it is technologically redundant or ineffective; or
- it has become uneconomic or unsafe to maintain/operate.

WVI’s Stewardship Manual Financial Policies & Guideline, sub-section 4.1 on Fixed Asset Purchases & Disposals updated 8 December 2006 for fixed asset management and disposal types and processes.

If it is necessary to dispose any asset, a consultation with the World Bank must be made prior to disposal. Proceeds from the disposal are accounted for under the project.

D.5.2 Fixed Assets Management for World Vision International

WVI defines Fixed Assets are “physical” items with a useful life greater than 1 year and costs of more than \$500 per item. Such fixed assets are purchased under the “Goods” category of the Trust fund by World Bank and detailed in the Procurement Plan. For the security and safe keeping of purchase items costing from \$300-<\$500 are maintain and keep in a separate list which call, informal asset listing.

Assets are recorded as expenses at the time of purchase. This means that there shall be no asset accounts in the balance sheet of the Trust fund Project and consequently the Project has no depreciation accounts.

Although the Trust Fund Project does not have asset accounts on its balance sheet, all purchases of assets are debited to distinct expense account(s) and the total amount in the register should be reconciled at least once a year with the amount reported in the IFR and print for sign.

Roles and Responsibility

- The Procurement and Admin Officer hired by WVI for this project has the responsibility of managing the project assets, preparing, monitoring, updating and maintaining the project fixed assets listing.
- Senior Project Manager is responsible to manage all project assets assigned to individual project staff and will sign on the fixed asset listing prepared by Admin/Finance Assistant of this project.
- Individual project staff who handle the asset will responsible to take good care and keep safeguard of project asset that assigned to her/him.
- Area Program Admin/Finance Assistant and Zonal Admin Officer of WVI is responsible to manage and include the Trust Fund project’s assets that located at their office into the consolidated fixed asset listing and the annual insurance purchasing of the Area Program or Operations office.

PART. E FINANCIAL MANAGEMENT

E.1 Overview

WVI is the executing agency of the Engaging Citizens to Improve Service Delivery through Social Accountability Project (P171090), with a total grant amount of USD 5,950,000 for the current phase, with the possibility of additional financing for subsequent phases. WVI has considerable experience implementing donor-grant funding projects with an annual budget of US\$25 million (i.e. EU, DFAT, USAID, WFP, and USG), including project financed by the World Bank. The FM staff of the implementing agency has adequate knowledge and experience in managing the project FM and disbursements from the previous JSDF/WB funded project.

Overall financial management of the project is the responsibility of **WVI** for their respective funding parts. The project applies existing financial management for WVI and incorporates specific procedures and requirements of the World Bank. The systems in use shall ensure that financial management is adequate to ensure timely and reliable financial reporting and that resources are used economically, effectively and efficiently for the grant fund are used for intended purposes in achieving the Project Development Objective (PDO) in pursuance of the Project’s grant agreement.

Detailed financial management guidelines and procedures are provided in *Stewardship Manual – Financial Policies & Guidelines (WVI-C Policies and Guidelines)*.

The fiscal year of the project is from 1 January to 31 December. The project uses a cash basis of accounting, except for cash advance for the project activities, cash advance to provincial offices, cash advance to partners, prepaid, office utilities, office communication expenses and expenses through WV’s procurement system.

E.2 Accounting system and internal controls

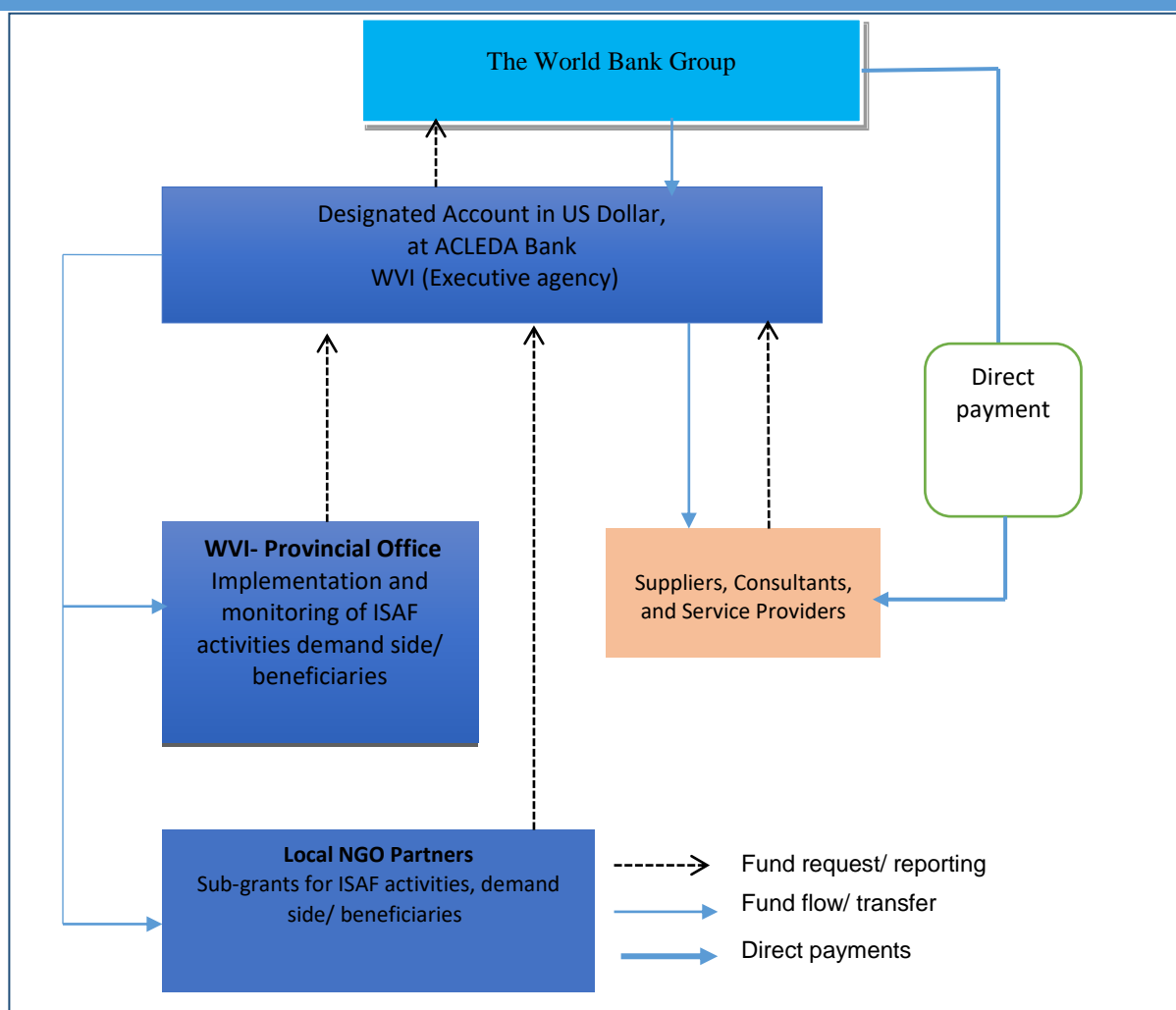
Accounting system. The project will use the computerized accounting system Sun Cloud, to capture all project financial transactions and financial reporting (IFR cash basis accounting). At the central level, Sun Cloud is used by the Finance Division of WVI in order to generate the required financial report by sources of funds, category, components, Sub-components and according to the chart of accounts of the project. Original documents of WVI's sub-national office will be sent to the FM division of WVI in Phnom Penh and the project's records and photocopies of accounting records will be retained at the provincial office. The original documents of account and project documents of local NGO partners will be retained at their offices for audit purposes.

Internal controls. WVI has existing control mechanisms and payment procedures, outlined in the FM Manual such as verification, approval and authorization of payments are highly structured and tight. The FM team has a clear job description to perform FM related matters. The internal controls, assessed to be adequate, include: (i) approved and documented Financial Authority Scheme, (ii) two signatories for the authorization of payments to third party, (iii) segregation of duties exists in the payment process, month-end account reconciliation, and (iv) monthly financial report are produced for budget holders to manage the cost and the specific controls/ policy will be disclosed in the PIM . The components' budgets are allocated mostly for training activities in relation to ISAF. Thus, it is required that the finance procedures specified ineligible expenditures such as honorarium, bonus/ wages, gift and benefits; expenditures which are not according to Grant Agreement, treated/ considered as ineligible expenditures. Major expenditures/ cash transactions related to key activities include trainings, meetings and workshops, and cost associated with training (i.e. training materials, per diem, fees, transportation, accommodation, venue rental, photocopies, and meeting expenses) and local purchases with reliable receipts and invoices/receipts shall be disclosed in the PIM. WVI has the existing financial monitoring mechanism to support sub-grantees, and this financial review/ transaction base review will be performed by grant funding officers, the recommendation and findings will contribute to the improve of the internal control environment of sub-grantees

Budget. The WVI FM team has budget experience from the previous World Bank funded project. A detailed work plan and budget should be prepared annually and ensure the budget and activities are linked to the key result indicators of the project. The annual work plan and budget will follow the practices and procedures of WVI and the procedures documented in the Project Implementation Manual (PIM). WVI will prepare its annual work plan and budget related to Grant component expenditures, and approved by the WVI Operations Director, and then submit it for the World Bank's review and no-objection. The annual work plan and budget shall be finalized and available by November 15 and submitted to the Bank for no objection by December 1 of each year. This will enable the project to implement the approved work plan and budget by the beginning of the next calendar year. The project can finance 100 percent of eligible expenditures inclusive of taxes from the Grant for all contract agreements including goods, works, consultants, training, operating costs and sub-grants. The annual budget contains both financing from the WB and WVI contribution.

Funds flow. This project will open a separated Designated Account (DA) in U.S. dollar, at the ACLEDA Bank, a Commercial Bank acceptable to the World Bank. The authorized signatories for the DA will include a project Management Team of WVI. The WVI is the administrator of the DA, and the DA may finance eligible expenditures in accordance with the Grant Agreement: (a) make payments directly to the suppliers, consultants, and service providers; and (b) transfer of funds to the provincial project office and sub-grantees and ensure liquidation is undertaken in a timely manner. The below figure shows the fund flow for the project:

Figure 1.1. Project Fund Flow



WVI's cash management. WVI will make available funds from its own sources to cover project costs including transfer of funds to the provincial office, to local NGO partners, and to pay for eligible expenditures related to goods and services for the project. By month-end, WVI will prepare a liquidation report to settle such expenditures through the available funds in the designated account. On a regular basis, the project will report such eligible expenditures made from the DA to the World Bank for the DA replenishment. This practice was acceptable in the previous Bank funded project (JSDF Grant No. TF0A1513) and the same practice continues to apply for this project as part of pooled funds of the internal arrangements of WVI.

Designated account. At the Central level, there will be one Bank account for the project to be managed by WVI. The designated account (DA) in US dollar currency will be open at the Commercial Bank (ACLEDA bank) to receive funds from the World Bank. The designated account is opened in the name of the project and will be designated account for the foreign deposit and withdrawal cash/transactions only for the project activities. A DA ceiling with fixed amount of US\$ 595,000 is the initial DA allocation, which is at 10% of the total grant funding of US\$ 5,950,000. This will allow the project to maximize the use of funds from the DA, with regular reporting of eligible expenditures to the World Bank and to allow for a more efficient flow of funds so that project implementation with enough cash flow on hand avoid implantation getting delayed. In addition, the project has small contracts in goods and services. The Grant's components will involve mainly in training activities related to ISAF at national and sub-national levels, therefore, unavoidably, there may be increased of cash transactions at sub-grant level.

Disbursement

1. The project will apply an e-disbursement procedure (web-based request of funds) when submit a request of funds from the World Bank. The disbursement of grant proceeds will be made through submission of electronic withdrawal applications with adequate supporting documents through the Client Connection website (upload the scanned supporting documents). The original copies of withdrawal applications and supporting documents will be retained at the WVI central office for audit purposes. The FM team members of the project is required to have access rights to this website for preparation and submission of disbursement requests of funds. There is no restriction for FM team and project team to access to the Client Connection for project monitoring. An authorized person to sign electronic withdrawal application for WVI is shown in the following table:

Name	Position
1. Mr. Leng Vireak	Operations Director
2. Mrs. Taing Sou Heak	Finance and Support Services Director

2. The common method for disbursement of funds is “Advance” (though liquidation of DA). The initial advance to deposit into the DA is at US\$595,000 and will be made to the DA upon the effectiveness of the project and based on the DA ceiling and at the request of the WVI to the World Bank.
3. The supporting documents will be a statement of expenditures (SOE) which the project will report transaction-based expenses into the SOE. The disbursement methods include (a) advance, (b) reimbursement, and (c) direct payment. Frequency of reporting eligible expenditures paid from the DA will be quarterly. The project is expected to have several small contracts spread across goods and services, thus the minimum value of application is US\$100,000 equivalent for each direct payments and reimbursements.
4. Disbursements under the project shall comply with the Bank policies and procedures on disbursements and financial management as reflected in the Bank’s Disbursements Handbook. All replenishments to the Designated Account shall only be for eligible expenditures based on the agreed financing percentage in the Grant Agreement and shall have adequate supporting documents. Details in formation on disbursement can be found in the Disbursement Letter. The FM team of the project may communicate and respond to any inquiries/ clarification related disbursement matters with the WB manila office.

Disbursement Methods:

The Reimbursement is the common method for this project. Frequency of submission of withdrawal application to the World Bank is quarterly. Delay/ failure to report the expenditures made from the designated account will be treated/ considered as inactive account status for starting for the period over 3 months, 6 months, and 9 months. If failure to report to the WB for up to one year, the project shall promptly return the advances in the designated account to the WB.

The Project uses the following applicable disbursement methods to withdraw funds from the World Bank.

- *Reimbursement.* The Bank may reimburse **WVI** for eligible expenditures/activities that WVI has pre-financed from its own resources.
- *Advance.* The Bank will advance grant proceeds into a Designated Account to finance eligible expenditures.

- *Direct Payment.* The Bank will make payments at WVI's request, directly to a third party such as a supplier, a contractor or a consultant for eligible expenditures. The minimum application size is US\$ 100,000 .

Disbursement guidelines and handbook

The project is required to follow the WB disbursement guidelines and handbooks as the following:

The project will follow the World Bank Disbursement Handbook for the Borrowers, April 2017, and Disbursement Guidelines for Investment Project Financing, February 2017.

Additional instruction- Disbursement and Financial Information Letter (DFIL)

For further processing of withdrawal and clarification, the project FM team member can communicate directly with World Bank Manila Office.

Table 1.2. Project Financing- Project Costings

The total project financing is US\$6.75 million, funded through a US\$5.95 million grant from the Cambodia Social Accountability and Service Delivery Trust Fund (SASD-TF) as well as a US\$0.8 million co-financing from WV Australia. While the full value of donor commitments to the SASD-TF have yet to be transferred to Bank, the full value will be transferred incrementally as per the tranche payments specified in the Administrative Agreements signed between the Bank and each donor. Based on current pledge of funds, a sum of US\$4.477 million will be made available to the recipient via the signing of a Grant Agreement upon project approval. Additional grant resources will then be passed on to recipient as and when they are received without the need to process a restructuring or additional financing. In the meantime, project implementation will start with the available grant resources. In case the full amount of the SASD-TF donor financing does not materialize or is less than expected, either additional resources will be sought, or the project will be restructured to be proportionately scaled down. Some of the contributions to the SASD-TF will also be allocated to World Bank-Executed Trust Funds to support project implementation and analytics.

Table 1.2: Breakdown of Project Cost by Component (US\$, Millions)

Project Components	SASD-TF (US\$)	WVI Co-Financing (US\$)	Total Project Cost (US\$)
Component 1: Transparency and Access to Information	1.50	0.00	1.50
Component 2: Citizen Monitoring	1.69	0.00	1.69
Component 3: Implementation of Joint Accountability Action Plans	0.19	0.31	0.50
Component 4: Training and Capacity Development	1.73	0.07	1.80
Component 5: Civil Society Coordination and Support	0.84	0.42	1.26
Total Project Cost	5.95	0.80	6.75

Definitions of the above categories are included in the project financing agreement. Cost financing by category is outlined in the financing agreement as one lump together “category 1”) contains goods, consulting services, training, operating cost and sub-grants). The category allocation and costing will guide the project team to prepare work plan and budget in accordance with financing agreement.

Training category has a unique definition outlined in the financing agreement, as well as operating costs. But training budget cannot be used for operating cost interchangeably. The mixed-up

expenditures/ costs will result in accurate information in reporting, in some circumstances, depending the nature of specific expenses this may be treated as ineligible expenditures. The provision/ statement by Grant agreement applies for the project and the sub-grants

Sub-grants	“Sub-grant” means a grant to be made available by the Recipient out of the proceeds of the Grant to selected Implementing Partners to finance the activities to be implemented by such Implementing Partners under the Project; and “Subgrants” means, collectively, all such Sub-grants.
Operating costs	“Operating Costs” means reasonable expenditures directly related to the Project, incurred by the Recipient (which expenditures would not have been incurred absent the Project), including office supplies, office and equipment rental, utilities and communications expenses, vehicle operation and maintenance, vehicle rental, charges for the opening and operation of bank accounts required for the Project, and travel, lodging and per diems, and salaries of selected staff of the Recipient (other than consultants) for time spent on the Project to be agreed through the Annual Work Plan and Budget, but excluding salaries of other staff of the Recipient, and other costs and contractual services directly related to the Project.
Training and workshops	“Training and Workshops” means the reasonable costs of training and workshops conducted under the Project, including purchase and publication of materials, rental of facilities, course fees, and travel, accommodation and subsistence of trainees, trainers, and facilitators, and other costs directly related to the training course and workshop preparation and implementation.

Subject to approval from the Bank’s TTL and in line with the Bank’s guideline on maximum allowable amounts of certain categories, WVI may over draw one category up to 100% at a cost of the others and without increase of the total grant amount provided that the changes of the cost category will still lead to achievement of the PDO.

Standard Conditions to the Grant Agreement

The Article 1 of the Grant Agreement outlined definition and provided specific clause on standard conditions, and definition.

“Standard Conditions” means the “International Bank for Reconstruction and Development and International Development Association Standard Conditions for Grant Financing Made by the Bank out of Trust Funds”, dated February 25, 2019.

Ineligibility

IBRD or IDA has declared the Recipient (other than the Member Country) ineligible to receive proceeds of any financing made by IBRD or IDA or otherwise to participate in the preparation or implementation of any project financed in whole or in part by IBRD or IDA, as a result of:

- (i) a determination by IBRD or IDA that the Recipient has engaged *in fraudulent, corrupt, coercive or collusive practices in connection with the use of the proceeds of any financing* made by IBRD or IDA; and/or
- (ii) a declaration by another financier that the Recipient is ineligible to receive proceeds of any financing made by such financier or otherwise to participate in the preparation or implementation of any project financed in whole or in part by such financier as a result of a determination by such financier that the Recipient *has engaged in fraudulent, corrupt, coercive or collusive practices in connection with the use of the proceeds of any financing* made by such financier.

In light of this standard conditions and the ineligible expenditures, the Recipient shall promptly refund to the World Bank of such ineligible amount.

Eligible Expenditure/Ineligible Expenditure

- Ineligible expenditures mainly due to fraud
- Common ineligible expenditures mainly from faked receipt/ invoice, fictitious purchase/ render of goods and services, misstatement, misrepresenting the documents.
- Ineligible expenditures made not according to the financing agreement.
- Ineligible expenditures commonly incurred in training activities and operating cost.
- All expenditure incurred under a project must be **eligible under the project financing agreement**.
- If expenditure does not contribute to the project development outcomes it is ineligible.
- If the supporting documentation is **inadequate** or not accessible within a reasonable timeframe the expenditure will be declared as ineligible.
- All activities must be completed on or before the project closing date for it to be eligible for financing
- Ineligible expenditure is a serious issue and a refund is sought. Some instances of ineligible expenditures are gift, beer/wine, payment of incentive or honorarium to government officials, purchase services and renting public/ government venue/ building and payment of salary to civil servants.
- Purchase from the street vendor (temporary stall), which did not have the reliable receipts/ invoices.
- Purchase from mobile vendors, and non-reliable shop, which did not have the reliable receipts/ invoices.
- Invoice/ receipt did not have the required information (seller, buyer, contract address, telephone number, date of invoice, and no description of items and unit costs, which is difficult to verify and cross-checking references by the third party.
- Project staff members (sub-grantees) including the Government civil servants can not establish/ create receipt/ invoices by themselves.

E.3 Financial Reporting

Regular financial reports and analysis will follow the practices and policies of WVI.

For reporting to the World Bank, WVI will furnish an electronic semester Interim Unaudited Financial Reports (IFRs) to the Task Team Leader with an email copy to the Department of Cooperation and Debt Management, Ministry of Economy and Finance within 45 (forty-five) days after the end of each semester. See Annex K - IFR Template.

The IFR contains (1) fund balance and (2) sources of fund, use of funds by category and component, for the current period and cumulative amounts and (3) the variance and explanation of variance of more/less than **10% and USD 2,000** between budget and actual expenditures during the reporting period. Challenges/issues and proposed remedial actions can be included in IFR. Results of internal audits related to the project activities, if applicable, should be summarized and included in one section of the IFR.

E.4 Auditing**E.4.1 Internal Audit**

WVI has an internal audit team in Cambodia that performs this task based on determined risk levels, at a minimum once every 5 years. Subject to risk assessment of the project, the internal audit team of WVI will carry out the internal audit on the project's operations. During the implementation support mission of the WB, the WB may request the internal auditors to look into any specific areas of the project's operations.

WVI will summarize findings which relate to or have an impact on the project in the semi-annual IFR for the World Bank’s consideration.

E.4.2 External audit

A private independent auditing firm contracted by WVI for the life of the Project will carry out the annual audits of the financial statements covering a fiscal year:

Year 1: October 24th, 2019 to December, 31th 2020

Year 2: January 1st to December, 31th 2021

Year 3: January 1st to December, 31th 2022

Year 4: January 1st, 2023 to March, 30th 2024

Auditing the project annual financial statements will be in accordance with Cambodian International Standards on Auditing as per the terms of reference (ToR) agreed to by the Bank. The auditor’s ToR shall cover a visit to project’s target provincial offices and verifying activities of the sub-grants. One audit firm will be selected from the WB’s list of acceptable firms, namely, PricewaterhouseCoopers, KMPG, BDO, Ernst and Young and Grant Thornton. WVI is responsible for selecting one external audit will be selected to audit. The selection method is provided in the procurement plan.

The annual audit report would consist of:

- annual project financial statements
- auditor’s opinion, and
- Management letter highlighting weaknesses, if any, and identifying areas for improvement.

WVI shall ensure that the audit report, together with the management letter, are submitted to the WB no later than 30th June of the following fiscal year, except final year of the project, the audit report will submit 6 months after March, 30th 2024.

Expenditures that are confirmed by the Bank as ineligible for funding would be required to refund into the Bank. A copy of the audit report shall also be submitted to the Department of Cooperation and Debt Management, Ministry of Economy and Finance. WVI is encouraged to publish the audited financial statements containing the auditor’s opinion on their websites upon receiving an acknowledgement letter from the WB. The audited annual financial statements of the project is disclosed on the external website of the World Bank and available as a public document.

E.5 Bank Supervision

The World Bank supervision missions will normally assess the project once or twice per year, with ongoing implementation support, as needed. As part of these missions, the World Bank financial management specialist will conduct supervision visits to the finance units of WVI and carry out sub-grant visits.

These supervision visits may include reviews of:

- Operations of the designated bank account
- Evaluating the quality of budgets
- Disbursement performance
- Compliance with the approved project operations manual and grant agreement
- Statements of expenditures
- IFRs
- Controls over “soft expenditure” such as operating costs, workshop/training allowances, fuel costs and per diems
- Contract payment and monitoring
- Advances and liquidations and fund flows

- Sample of transactions, quality of documents, record and filing.
- Asset management

E.6 Specific Financial Management (FM) Arrangement for WVI

Please refer to Annex J – FM part of WVI for other specific policies and procedures in financial management of the project for WVI.

If there is conflicting policy/ inconsistency and or gaps in this PIM, the financing agreement and WB policy and operating procedures will prevail.

4. ENVIRONMENT AND SOCIAL FRAMEWORK

The project concept is primarily focused on citizen engagement and empowerment of communities to bring about improvements in basic services. It fosters social inclusion and pays attention to all kinds of citizens in the target areas, including Indigenous Peoples. The grant recipients will implement the project following the environmental and social commitment plan (ESCP) that attach in this PIM.

- World Vision International Cambodia will implement the Engaging Citizens to Improve Service Delivery Through Social Accountability Project (the Project), with the involvement of the following Ministries/agencies/units: the National Committee for Sub-National Democratic Development (NCDD) at the Ministry of the Interior; Ministry of Education, Youth and Sports; Ministry of Health and the Partnership Steering Committee (PSC). The International Bank for Reconstruction and Development/International Development Association (hereinafter the Bank) has agreed to provide financing for the Project, primarily through its Cambodia Social Accountability and Service Delivery Trust Fund (SASD-TF).
- World Vision International Cambodia will implement material measures and actions so that the Project is implemented in accordance with the Environmental and Social Standards (ESSs). This Environmental and Social Commitment Plan (ESCP) sets out material measures and actions, any specific documents or plans, as well as the timing for each of these.
- World Vision International Cambodia will also comply with the provisions of any other E&S documents required under the ESF and referred to in this ESCP and the timelines specified in those E&S documents.
- World Vision International Cambodia is responsible for compliance with all requirements of the ESCP even when implementation of specific measures and actions is conducted by the Ministry, agency or unit referenced in 1. above.
- Implementation of the material measures and actions set out in this ESCP will be monitored and reported to the Bank by World Vision International Cambodia as required by the ESCP and the conditions of the legal agreement, and the Bank will monitor and assess progress and completion of the material measures and actions throughout implementation of the Project.
- As agreed by the Bank and World Vision International-Cambodia, this ESCP may be revised from time to time during Project implementation, to reflect adaptive management of Project changes and unforeseen circumstances or in response to assessment of Project performance conducted under the ESCP itself. In such circumstances, World Vision International Cambodia will agree to the changes with the Bank and will update the ESCP to reflect such changes. Agreement on changes to the ESCP will be documented through the exchange of letters signed

between the Bank and the World Vision International Cambodia. The World Vision International Cambodia will promptly disclose the updated ESCP.

5. SUB-GRANT TO NGO PARTNERS

By applying result-based agreement, WVI is working in partnership with local NGOs to implement ISAF activities. The qualified local NGOs will be selected and awarded the grant funds by WVI through partnership assessments of local NGOs though direct contracting and procurement selection is not required for contracting with NGO partners to execute the sub-grant activities. The direct contracting with the selected NGOs, WVI will undertake the partnership assessments to confirm the qualification and suitability prior to awarding the contract. The partnership assessment will be retained at WVI Office in Phnom Penh for audit purpose. Prior review and Bank no objections are not required for direct contracting with NGO partners given that the selection process is not made through procurement processing. For number of years rich of partnership working experience with LNGOs, WVI has experience in managing grant funds and providing sub-grant funding to NGO partners and monitoring their implementation.

11.1 Selection Process and Criteria

The selection of new partner is done through the WVI-C's assessment process with standard question and scoring. The score of each section in assessment template will determine how 'healthy' the organization is and can impact whether or not funds are transferred to the potential partner immediately after a Sub-Grant Agreement is signed. The following areas are covered in the assessment template:

Statutory Compliance

- The partner should be one that operates legally in the country and is adequately complying with relevant laws of the land.

Financial Management

- Supporting documents should back up every financial transaction. This is the evidence that specific transactions have taken place.
- Cashbooks, Chart of Accounts
- Latest audit report review
- Internal Controls, Planning, Budgets, Donor/Project Tracking, Reporting, Financial Staffing

Governance, Human Resources and Staff

- Board of Directors, Policies and HR Procedures
- Program Management
- Technical capabilities

Ministry Quality

- Project design is based on reliable primary and secondary data sources, with clear goals and outcomes
- Adequate staffing numbers to perform project monitoring
- Clear Monitoring procedures

Refer to Annex H for in-depth detail regarding WVI-C's Minimum Standards for Non-Community Partner.

11.2 Sub-grant Management

WVI is going to implement the project through local NGO (LNGO) partners for all project's targets and WVI will account to implement existing CAF network in Siem Reap, Kompong Thom, Phres Vihear, Banteay Meanchey, and Kompong Chhnang. The sub-grant will be contracted in each year by following the World Bank guideline. Sub-granting partner is governed by WVI-Cambodia Minimum Finance Standards for NGOs and Private Sector guidelines. This standard provides guidance to select, screen, monitor and close-out the sub-grant, in order to reduce risk and enhance the opportunities inherent in sub-granting.

Senior Project Manager, Technical Officers and Senior M&E Specialist will take responsibility for the capacity building and oversight of sub-grantees performance, sub-grantee budget monitoring and ensure the compliance of expenses happen at sub-grantee office.

Compliance Officers of this project with support from Senior Finance Officer of this project and Finance Officer for Grants and Partnering of WVI-C will responsible to monitor the sub-grantee's financial performance, funding reconciliation, prepare the fund transfer, record the partner expenses into WVI-C's accounting system and provide related financial capacity building to sub-grantees. Also, ensure that sub-grantee understand donor and WVI-C's requirements and can apply on the project to avoid any un-allowable cost.

All sub-grantees are subject to; (i) a grant start up workshop to understand donor requirements and implementation processes; (ii) monthly review of financial reports and spending status; (iii) quarterly financial reviews by WVI-C finance team to ensure compliance; and (iv) official program monitoring, including desk reviews of all narrative and performance reports to assess against targets.

Each sub-grantee will enter into a Sub-Grant Agreement with WVI-C as output/result based. Agreements is in the standard template and will be reviewed by the Senior Manager for ISAF and signed by the Operations Director or National Director based on the amount of sub-grant. As output/result based, sub-grantees are not required to follow some of World Bank's requirements for WVI such as prohibit to charge salary and benefits to the grant.

WVI transfers advance fund for start project to sub-grantees based on the payment schedule in the agreement. The next fund transfer to partner only after satisfactory completion of deliverables and submission of an invoice. The invoice summarizing deliverables in line with payment schedule in the agreement shall be certified by Senior Project Manager of WVI before submitting to the Finance Team for payment processing.

All required reports are clearly mentioned in MoU/agreement. Partner must submit a set of reports on the agreed template and submission date. Project progress report is required to submit monthly by 10 days of the month following the month. End of project progress report is required to be submitted within 15 working days following the project end day.

Financial monitoring along with programme monitoring must be carried out regularly according to the schedule specified in sub-grant agreement/MOU but at least twice a year by a team compose of finance and programming. Monitoring team shall report the findings to relevant partner/sub-grantee for their management response by using the Partner Performance Review Report template

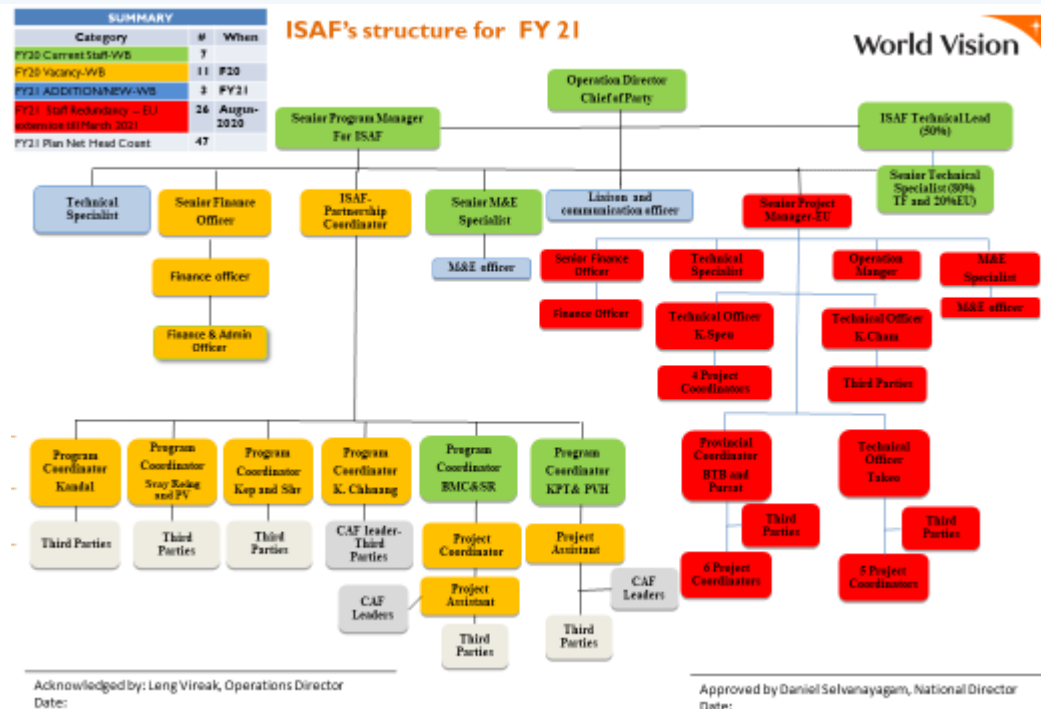
Sub-grantees accounting records must be accessible for audit purposes upon request. All original supporting documents shall be kept in secured place for monitoring and auditing. WVI requirements are for project documents, records and procurement files are retained for a minimum of **10 years**.

References

- World Bank (2015) *Project Paper for the Implementation of the Japan Social Development Fund grant - Voice & Action: Social Accountability for Improved Service Delivery project (P146160)*, World Bank, Phnom Penh, June 30, 2015.
- MEF (2005) *Manual on Standard Operating Procedures for Externally Financed Projects/Programs In Cambodia*. Ministry of Economy and Finance (MEF), Phnom Penh.
- WB (2006a) *Guidelines Procurement Under IBRD Loans and IDA Credits*. Revised May 2006, World Bank, Washington DC.
- WB (2006b) *Guidelines: Selection and Employment of Consultants by World Bank Borrowers*. Revised October 2006, World Bank, Washington DC.
- ISAF Demand-side Operations Manual (2015-2018)
- ISAF Implementation Plan for the SAF (2015-2018)
- World Vision: Stewardship Manual and Revisions
- Draft Disbursement Letter
- Procurement Plan
- Draft Grant Agreement
- Minimum Standard for Non-Community Partner WVI
- M&E Manual

1. Banteay Meanchey Province	
1	Mongkul Borey
2	Phnom Srok
3	Thmar Pouk
4	Svay Chek
2. Kandal Province	
5	Kien Svay
6	Khach Kandal
7	Loeuk Dek
8	Mok Kampoul
9	Ang Snuol
10	Ponhea Loeu
11	Saang
3. Svay Rieng Province	
12	Kampong Ro
13	Rum Duol
14	Savy Chrum
15	Svay Teab
16	Krong Bavet
17	Krong Svay Rieng
4. Prey Veng Province	
18	Ba Phnom
19	Peam Roar
20	Mesang
21	Por Reang
5. Kep Province	
22	Damnak Chang Aoer
23	Krong Kep
6. Kampong Chhnang Province	
24	Bor Ribo
25	Kampong Leang
26	Kampong Tralach
27	Roleap Baear
28	Culkiri
29	Samaki Meanchey
30	Tekphos
7. Sihanouk Province	
31	Prey Nup

32	Stoeung Hao
33	Kampong Seila
34	Krong Preah Sihanouk
35	Krong Kaoh Rung
8. Kampong Thom Province	
36	Baray
37	Kampong Svay
38	Brasad Balaing
39	Sandann
40	Santuk
41	Storng
42	Brasad Sambo
9. Preah Vihea Province	
43	Chey Sen
44	Chhaeb
45	Chorm Khsan
46	Kulen
47	Roveang
48	Sangkum Thmey
49	Tbeng Meanchey
50	Krong Preah Vihea
10. Siem Reap Province	
51	Chikreng
52	Kra Lanh
53	Varin
54	Pouk



ANNEX C MONITORING AND EVALUATION FRAMEWORK**PDO indicator**

To increase, and develop sustainable mechanisms for, the engagement of citizens in providing informed feedback to public service providers which leads to improved quality and responsiveness of public services.

Indicator Name	DLI	Baseline 2019	End Target 2023
1. % of service providers covered by this project that are meeting key national standards		46%	75%
2. % of JAAP activities completed or ongoing in target communes/sangkats		35%	80%
3. % of target communes/sangkats that have completed three full annual ISAF cycles		15%	90%
4. % of graduated target communes/sangkats where a CAF network has been created and is operational		0%	75%

Intermediate Results Indicators by Components

Indicator Name	DLI	Baseline 2019	End Target 2023
Component 1: Transparency and Access to Information			
1.1. % of citizens participating in the ISAF process able to cite key service standards		20%	70%
1.2. % of citizens participating in the ISAF process able to cite year-to-year budget changes/patterns		20%	70%
1.3. # of cumulated online views of videos presenting service delivery standards and		0	500,000

Indicator Name	DLI	Baseline 2019	End Target 2023
budget information			
1.4. % of villages in target communes/sangkats covered by face-to-face I4C events to enhance citizen awareness of service provider standards and budgets		38%	95%
1.5. % of men participating in I4C awareness-raising events		25%	35%
Component 2: Citizen Monitoring			
2.1 % of citizens attending scorecard meetings who have previously participated in an I4C face-to-face event		0%	70%
2.2 % of interface meetings at which actions for improvement proposed by disadvantaged citizens (in the context of home visits) are presented		0%	80%
2.3 % of citizens who, after participating in the citizen monitoring process, report increased confidence that citizen voice and actions can have an impact on public service quality		0%	60%
2.4 % of citizens in target communes/sangkats who agree that the JAAP satisfactorily captures priority actions to improve local service delivery		0%	80%
Component 3: Implementation of Joint Accountability Action Plans (JAAPs)			
3.1. % of JAAP committees that have met at least twice in the past 12 months		46%	90%
3.2. % of JAAP actions requiring financial		0%	30%

Indicator Name	DLI	Baseline 2019	End Target 2023
support that have been allocated government resources			
3.3.% of JAAPCs that have successfully mobilized non-government resources to support the implementation of JAAP actions		0%	30%
Component 4: Training and Capacity Development			
4.1. % of CAFs that have received certification		50% ?	85%
4.2. Total number of certified CAFs		954	1900
4.3. % of target districts with 3 certified CAF leaders		48%	90%
4.4 Number of consecutive years that the National Capacity Building Agency meets its agreed co-financing commitment		0	3
Component 5: Civil society coordination and support			
5.1. % target communes/sangkats that have completed the full annual ISAF cycle in the previous calendar year		15%	90%
5.2. # of provincial level learning forums conducted		0	40
5.3. # of PSC meetings conducted		0	8
5.4. # of annual reports analyzing aggregated Scorecard and JAAP data produced and disseminated.		0	4

Monitoring & Evaluation Plan: PDO Indicators

Indicator Name	Definition/Description	Frequency	Data source	Methodology for Data Collection	Responsibility for Data Collection
1. % of service providers covered by this project that are meeting key national standards	<p>Percentage of target service providers (primary schools, health centers and communes/sangkats) covered by this project that are meeting national standards monitored by the NCDDS as part of ISAF (6 for each category of service provider). Numerator = # of service providers (primary schools, health centers, communes/sangkats) covered by this project that are meeting key national standards. Denominator = # of service providers (health centers, primary schools, communes, districts) covered by this project. Disaggregated by type of service, individual indicator and years of ISAF implementation.</p>	Annually	NCDDS Database	Data extracted from NCDDS Database	NCDDS
2. % of JAAP activities completed or ongoing in target communes/sangkats	<p>Percentage of all of the JAAP actions adopted in relation to target service providers (primary schools, health centers, communes/sangkats) that have been implemented (completed or on-going) at the time of reporting. Numerator = Number of JAAP actions that have been implemented (completed and on-going). Denominator = Total number of agreed JAAP actions Disaggregated by type of service.</p>	Annually	Semi-annual JAAPC reports	Consolidation of semi-annual JAAPC reports	JAAPCs and NCDDS

PROJECT IMPLEMENTATION MANUAL – ENGAGING CITIZEN/SOCIAL ACCOUNTABILITY

3. % of target communes/sangkats that have completed three full annual ISAF cycles	<p>Percentage of communes/sangkats supported by the project in which all service providers (primary schools, health centers, communes/sangkats) operating on its territory have completed all steps of the ISAF process (I4C dissemination, citizen monitoring process, JAAP creation and JAAPC formation) for three annual cycles.</p> <p>Numerator = # of communes/sangkats participating in the project that have completed 3 full annual ISAF cycles.</p> <p>Denominator = # of communes/sangkats participating in the project.</p>	Annually	NCDDS database	Data extracted from NCDDS Database	NCDDS
4. % of graduated communes/sangkats where a CAF network has been created and is operational	<p>Percentage of graduated communes/sangkats (i.e. those that have completed at least three annual ISAF cycles) where a CAF network has been created and is operational (i.e. CAF Leaders have been elected and have received accreditation),</p> <p>Numerator = # of graduated communes where a CAF network has been created and is operational.</p> <p>Denominator = # of graduated communes.</p>	Annually	Semi-annual reports from implementing agencies	Data extracted from semi-annual reports from implementing agencies	WVI

Monitoring & Evaluation Plan: Intermediate Results Indicators

Indicator Name	Definition/Description	Frequency	Data source	Methodology for Data Collection	Responsibility for Data Collection
Component 1: Transparency and Access to Information					
1.1. % of citizens participating in the ISAF process able to cite key service standards	<p>% of citizens able to cite at least two standards (out of 6) for each service (primary school, health center and commune/41 sangkat administration) 3 months after taking part in an I4C event.</p> <p>Numerator = Number of surveyed citizens (male/female) each year of implementation able to cite ≥ 2 of 6 standards for all three of the relevant services.</p> <p>Denominator = Total number of surveyed citizens (male/female).</p> <p>Disaggregated by sex and by service.</p>	Annually	Annual survey reports	<p>A survey on knowledge of rights and standards will be developed.</p> <p>30% of participants in each I4C meeting will be surveyed by CAFs immediately after the I4C meetings, either face to face or through phone calls. Their contact information will be collected and they will be surveyed again after 3 months through phone calls.</p>	CAF's and implementing agency
1.2. % of citizens able to cite year-to-year budget changes/patterns for at least 2 (out of 3) services	% of citizens able to cite at least two changes (or aware of no change) to year-on-year budgets for at least 2 out of 3 services (i.e. primary school, health center and commune/sangkat	Annually	Annual survey reports	A survey on knowledge of budget and income will be developed.	CAF's and implementing agency

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months after taking part in the I4C session	administration) 3 months after taking part in an I4C event Numerator= Number of surveyed citizens correctly stating any budgetary impacts (including none if relevant) year-on-year for any two of the three relevant services 3 months after taking part in the I4C session on budget information. Denominator= Total number of surveyed citizens (male/female). Disaggregated by sex and type of service.			30% of participants in each I4C meeting will be surveyed by CAFs immediately after the I4C meetings, either face to face or through phone calls. Their contact information will be collected and they will be surveyed again after 3 months through phone calls.	
1.3. # of cumulated online views of the videos presenting service delivery standards and budget information	Number of cumulated online views of the videos presenting service delivery standards and budget information The cumulated number will aggregate the number of views - for the different videos - from the different platforms used to share the videos	Annually	Online platforms	DSCA to collect data for all videos and for all different platforms used and aggregate it	Demand side coordination agency
1.4. % of villages in target communes/sangkats covered by face-to-face I4C events to enhance citizen awareness of	Percentage of villages in target communes/sangkats where face-to-face I4C events to enhance citizen awareness of service provider standards and budgets are conducted.	Annually	Semi-annual reports from implementing agencies	Data extracted from semi-annual reports from implementing agencies	CAFs and implementing agency

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service provider standards and budgets	<p>Numerator = # of villages where face-to-face I4C are conducted.</p> <p>Denominator = Total # of villages in the project's target communes/sangkats.</p>				
1.5. % of men participating in I4C awareness-raising events	<p>% of men participating in I4C awareness-raising events</p> <p>Numerator = # of male participants in I4C awareness-raising events.</p> <p>Denominator = Total # of participants in I4C awareness-raising events.</p>	Annually	Semi-annual reports from implementing agencies	Data extracted from semi-annual reports from implementing agencies	CAFs and implementing agency
Component 2: Citizen Monitoring					
2.1. % of citizens attending scorecard meetings who have previously joined an I4C meeting	<p>Percentage of citizens attending scorecard meeting in target communes/sangkats who have previously joined an I4C meeting</p> <p>Nominator = # of citizens in target communes/sangkats attending scorecard meetings who have previously joined an I4C meeting during the same annual cycle</p> <p>Denominator = # of citizens attending scorecard meetings</p>	Annually	List of attendance for the scorecard meetings	<p>Lists of attendance for the scorecard meeting will include a column to capture if participants have previously participated or not in the I4C meeting.</p> <p>CAFs will capture this information while registering the participants at the beginning of</p>	CAFs and implementing agency

PROJECT IMPLEMENTATION MANUAL – ENGAGING CITIZEN/SOCIAL ACCOUNTABILITY

				the scorecard meetings.	
2.2 % of interface meetings at which actions for improvement proposed by disadvantaged citizens (in the context of home visits) are presented	Percentage of interface meetings at which actions for improvement proposed by disadvantaged citizens (in the context of home visits) are presented	Annually	Semi-annual reports from implementing agencies	Data extracted from semi-annual reports from implementing agencies	CAFs and implementing agency
2.3 % of citizens who, after participating in the citizen monitoring process, report increased confidence that citizen voice and actions can have an impact on public service quality	<p>% of citizens who, after participating in a scorecard and interface meeting, report increased confidence that citizen voice and actions can have an impact on public service quality</p> <p>Nominator = # of surveyed citizens whose reported level of confidence is higher after participating in the ISAF process</p> <p>Denominator = Total # of surveyed citizens</p> <p>Disaggregated by sex and number of annual cycles of participation</p>	Annually	Perception survey	<p>A perception survey will be developed and conducted by the CAFs before the scorecard meeting and after the interface meeting to measure this indicator.</p> <p>The survey will be repeated every year to track variation over time</p>	CAFs and implementing agency
2.4 % of citizens in target communes/sangkats who agree that the JAAP satisfactorily captures priority actions to improve local service	Percentage of citizen representatives surveyed that have taken part in the interface meetings in target communes/sangkats and agree that the JAAP satisfactorily captures priority actions to improve local service delivery	Annually	Perception survey	A perception survey will be developed and conducted by the CAFs after the interface meeting. to measure this	CAFs and implementing agency

PROJECT IMPLEMENTATION MANUAL – ENGAGING CITIZEN/SOCIAL ACCOUNTABILITY

delivery	<p>Nominator = # of citizens surveyed who agree that the JAAP satisfactorily captures priority actions to improve local service delivery</p> <p>Denominator = Total # of citizens surveyed</p> <p>Disaggregated by sex</p>			indicator.	
Component 3: Implementation of Joint Accountability Action Plans (JAAPs)					
3.1. % of JAAP committees that have met at least twice in the past 12 months	<p>% of JAAP committees in target communes/sangkats that have met at least twice in the past 12 months</p> <p>Nominator = # of JAAP committees that have met at least twice in the past 12 months</p> <p>Denominator = Total # of JAAP committees</p>	Annually	Semi-annual JAAPC reports	Consolidation of semi-annual JAAPC reports	JAAPCs and NCDDS
3.2. % of JAAP actions requiring financial support that have been allocated government resources	<p>% of JAAP actions categorized as requiring financial support that have been allocated government resources (from local service providers or line ministries)</p> <p>Nominator = # of JAAP actions categorized as requiring financial support that have been allocated government resources</p> <p>Denominator = # of JAAP actions categorized as requiring financial support</p>	Annually	Semi-annual JAAPC reports	Consolidation of semi-annual JAAPC reports	JAAPCs and NCDDS

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	Disaggregated by type of service				
3.3. % of JAAPCs that have successfully mobilized non-government resources (from donors, NGOs or private sector) to support the implementation of JAAP actions	<p>% of JAAP committees that have successfully mobilized non-government resources (from donors, NGOs or private sector) to support the implementation of JAAP actions</p> <p>Nominator = # of JAAPCs that have successfully mobilized non-government resources to support the implementation of JAAP actions</p> <p>Denominator = Total # of JAAPCs</p>	Annually	Semi-annual JAAPC reports	Consolidation of semi-annual JAAPC reports	JAAPCs and NCDDS
Component 4: Training and Capacity Development					
4.1. % of CAFs that have received certification	<p>% of CAFs that receive certification</p> <p>Nominator = # of CAFs that receive certification</p> <p>Denominator = # of active CAFs</p> <p>A CAF is certified when he/she has successfully completed 4 modules of training and has independently facilitated a community scorecard and interface meeting</p> <p>Disaggregated by sex and age groups</p>	Annually	CAF training and certification records	Data will be extracted from CAF training and certification records	Implementing agency and National Capacity Building Agency
4.2. Total # of certified CAFs	Number of CAFs that receive certification	Annually	CAF training and certification records	Data will be extracted from CAF training and certification	Implementing agency and National Capacity Building Agency

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				records	
4.3. % of target districts with 3 certified CAF leaders	<p>% of target districts with 3 certified CAF leaders</p> <p>A CAF leader is certified when he/she has been certified as CAF, has been elected by his/her peers, has successfully completed CAF leader training and has provided at least 3 modules of ISAF training to CAF networkmembers</p> <p>Nominator = # of target districts with 3 certified CAF leaders</p> <p>Denominator = Total # of target districts</p>	Annually	CAF leader training and certification records	Data will be extracted from CAF leader training and certification records	Implementing agency and National Capacity Building Agency
4.4. Number of consecutive years that the National Capacity Building Agency meets its agreed co-financing commitment	Number of consecutive years that the National Capacity Building Agency meets its agreed co-financing commitment	Annually	National Capacity Building Agency co-financing records	Review of National Capacity Building Agency co-financing records	Demand Side Coordination Agency and National Capacity Building Agency
Component 5: Implementation support, sector development and advocacy					
5.1 % of target communes/sangkats that have completed the full annual ISAF cycle in the previous calendar year	Percentage of communes/sangkats supported by the project in which all service providers (primary schools, health centers, communes/sangkats) operating on its territory have completed all steps of the ISAF process (I4C dissemination, citizen monitoring	Annually	NCDDS database	Data extracted from NCDDS Database	NCDDS

PROJECT IMPLEMENTATION MANUAL – ENGAGING CITIZEN/SOCIAL ACCOUNTABILITY

	<p>process, JAAP creation and JAAPC formation) in the previous calendar year.</p> <p>Numerator = # of communes/sangkats participating in the project that have completed the full annual ISAF cycle in the previous calendar year.</p> <p>Denominator = # of communes/sangkats participating in the project.</p>				
5.2 # of provincial level learning forums conducted	# of provincial level learning forums conducted.	Annually	Semi-annual reports from implementing agencies	Data extracted from semi-annual reports from implementing agencies	Implementing agencies
5.3 # of PSC meetings conducted	# of PSC meetings conducted.	Annually	PSC meeting minutes	Review of PSC meeting minutes	WVI
5.4 # of annual reports analyzing aggregated Scorecard and JAAP data produced and disseminated	# of annual reports analyzing aggregated Scorecard and JAAP data produced and disseminated by WVI.	Annually	Analytical reports	Review of analytical reports	WVI

ANNEX D: TEMPLAT FOR ANNUAL WORK PLAN AND BUDGET

Cover Page

**KINGDOM OF CAMBODIA
NATIONAL RELIGION KING**

(Logo of WVI)

**ENGAGING CITIZENS TO IMPROVE SERVICE
DELIVERY THROUGH SOCIAL ACCOUNTABILITY
PROJECT**

Project ID: P172630

ANNUAL WORK PLAN

FOR: ...(IAs Name)

Prepared by: (IA's Names)

(Date): December 2020.

1. SUMMARY

Present a summary of the key activities of the A&V project scheduled under the respective IA's coverage in the next 12 months. Include the number of district/commune to be covered and phase of rolling out, if any.

2. PROJECT IMPLEMENTATION PLAN (PIP)

The PIP is a detailed description of activities which are proposed to implement for the next twelve-month period. The starting date and completion date refers to the starting of activities and the completion of activities.

No.	Key Activities	Description of Activity	Starting Date	Completion date
Component 1				
1		1.1		
		1.2		
2		2.1		
		2.2		
Component2				
1				
2				

3. SUMMARY ANNUAL BUDGET AND DISBURSEMENT PROJECTIONS (attached a Detailed Budget to this AWPB using the Component format)

Table 3.1: Summary Estimate Budget for Project Implementation by Categories (US\$)

No.	Category	Total Budget	Cumulative Expended	Total Budget Balance	Budget next year	Disbursement Plan				
						Q1	Q2	Q3	Q4	Total
1										
2										
3										
TOTAL										

Table 3.2: Summary Estimate Budget for Project Implementation by Component (US\$)

No.	Component	Total Budget	Cumulative Expended	Total Budget Balance	Budget Next year	Disbursement Plan				
						Q1	Q2	Q3	Q4	Total
	Component 1									
	Component 2									
	Component 3									
TOTAL										

- *Total Budget*: refer to the total budget the V&A project allocated to each IA for the whole project life.
- *Cumulative Expended*: refer to the total expenses from the beginning of the project to the date of AWPB preparation. (For the first AWPB this should be \$0.00)
- *Budget for next year*: refer to the budget planned for the year of this AWPB.

4. PROJECT PROCUREMENT PLAN

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Refer to the latest updated procurement plan for the next twelve months, including all procurement items.

Package No.	Description of Package	Total Estimated Cost (USD)	Procurement Method	Domestic Preference (for ICB)	WB Review Prior/ Post	Procuring Agency	Estimated Date of Invitation for Bids	Estimated Contract Signing Date	Estimated Contract End Date	Current Status
1										
2										
3										
4										

5. RESULTS FRAMEWORK

Refer to the latest updated results framework by each of the IAs.

Project Development Objective (PDO):

		Cumulative Target Values and Actual Values (<u>underline</u>)				Data Collection and Reporting		
Indicators	Baseline [Year]	2016	2017	2018	2012 / End of the Project	Data Collection Instruments	Responsibility for Data Collection	Comment
PDO LEVEL INDICATORS								
Promoting DFGG in priority reform areas.								
Responding to DFGG in priority reform areas.								

ANNEX E: SEMI ANNUAL PROGRESS REPORT TEMPLAT

**KINGDOM OF CAMBODIA
NATION RELIGION KING**

Logo of WVI

**Engaging Citizens to Improve Service Delivery
through Social Accountability (P171090)**

**Semi-Annual Progress Report
Jan-Jun 2019**

1. SUMMARY PROGRESS

1.1. Introduction: Briefly describe any changes to the context of project.

1.2. Key Outputs: Summarize the key outputs under each component and subcomponent achieved during the past 6 months. This part should be text to summarize the detailed information that has been provided in the tables of AWPB PIP and Result Framework. Detailed outputs should be included as the annexes.

1.3. Key Results: As respective consequence of the above mentioned outputs, describe the results achieved in this semester. The detail of this part reflected in the updated result framework should also be an annex of this report.

2. Case Studies/Lessons Learnt

Write-up one or two case studies and/or lessons learnt occurred during the reporting period. Pick up a best case practice or lesson learnt and present it in a text box. Should not be more than 1 page for each case.

3. Project implementation Plan (PIP) and its Achievements

Based on the form of PIP provided in the AWPB, mark status against each activity: (i) activity completed, (ii) provide explanation if the target date passed and the activity still remains undone, (iii) activity is due only in the next semester, and (iv) if the activity is no longer applicable, say so. The remark should be made by some key words rather than lengthy sentence.

No.	Key Activities	Description of Activity		Starting Dated	Completion dated	Status (Reason of not achieved or delayed)
Component 1						
1		1.1				
		1.2				
2		2.1				
		2.2				
Component 2						
1						
2						
Component 3						
1						
2						

4. Financial and Disbursement Status

Providing actual figures for the semester, for the year, and cumulative from the beginning of the project till date and these figures compared with the yearly and cumulative targets. Numbers should be extracted from the IFRs.

Summary disbursement/expenditure by category (US\$)

Expenditure Category	Expended in the semester	Accumulative expense: year to date	% Expense of the year against AWP Target	Cumulative expense: project to date	% Cumulative expense against the total project amount
1.					
2.					
3.					
4.					
5					
TOTAL					

Summary disbursement/expenditure by component (US\$)

Project Component	Expended in the semester	Cumulative expense:	Cumulative expense: for	% cumulative expense
-------------------	--------------------------	---------------------	-------------------------	----------------------

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		this year to date	project to date	against the Total Project Amount
1.				
2.				
3.				
TOTAL				

Add short explanation under each table if found necessary, especially for the reason of slow/late disbursement. (Variance Analysis)

5. Project Procurement Status

Based on the procurement tracking sheet, update status against each activity, provide explanation if the target date passed and the activity still remain undone.

6. Complaints Summary

A brief write-up on complaints received, how it was resolved, and if not resolved, reasons.

7. Legal Covenants and Compliance

List each Legal Covenant and confirm the compliance status for each of them. The Status should be: complied with, complied with after delay, partially complied with, not yet due, or not complied with.

8. Status of the Agreed Actions in the Aide-Memoire of the Last World Bank Mission

Provided the up to date status of the Agreed Actions resulted from the latest World Bank mission Aid Memoir. Please refer to only the actions that are relevant to your IA.

Area	Description of Agreed Action(s)	Agreed Target Date	Status as of Reporting date	Remark

9. Conclusion and Recommendations

- Provide 1-2 paragraphs on overall assessment of the implementation during the semester,
- Highlight the constraints emerged during the semester
- Propose recommendations, the main focus of the next semester.

Annex 1: Updated Results Framework:

Updated indicator figures against the standard table provided in the AWPB. Please note that each IA needs to present the Results that are relevant for them. Please note that the figures here are cumulative.

Other optional Annexes can be attached.

ANNEX F: CONTRACT FOR CONSULTANT SERVICES

**CONTRACT FOR CONSULTING SERVICES
Individual Consultant TIME-BASED PAYMENTS
(IBRD/IDA FINANCED)**

CONTRACT No.

THIS CONTRACT ("Contract") is entered into this _____ by and between

For Client: Director of National Implementation Unit ..

Address:

For Consultant:

Address:

Tel:

E-mail:

WHEREAS, the Client wishes to have the Consultant performing the services hereinafter referred to, and

WHEREAS, the Consultant is willing to perform these services,

NOW THEREFORE THE PARTIES hereby agree as follows:

- 1. Services**
- (i) The Consultant shall perform the services specified in Annex A, "Terms of Reference and Scope of Services," which is made an integral part of this Contract ("the Services").
 - (ii) The Consultant shall provide the reports listed in Annex B, "Consultant's Reporting Obligations," within the time periods listed in such Annex, and with the costs listed in Annex C, "Cost Estimate of Services, and Schedule of Rates" to perform the Services.

- 2. Term**
- The Consultant shall perform the Services for **12 months** during the period commencing **October 01, 2015 and continuing through September 30, 2016 with 03 months of probation period and possible to extend to another year based on satisfactory performance and availability of funds** or any other period as may be subsequently agreed by the parties in writing.

- 3. Payment**
- A. Ceiling

For Services rendered pursuant to Annex A, the Client shall pay the Consultant an amount not to exceed a ceiling of **US\$30,000 (Thirty Thousand US\$)**. This amount has been established based on the understanding that it includes all of the Consultant's costs and any tax obligation that may be imposed on the Consultant. The payments made under the Contract consist of the Consultant's remuneration as defined in sub-paragraph B below.

- B. Remuneration

The Client shall pay the Consultant for Services rendered at the rate(s) per man/month spent in accordance with the rates agreed and specified in

C. Reimbursable

The Client shall pay the Consultant for reimbursable expenses, which shall consist of and be limited to:

- (i) normal and customary expenditures for official travel, accommodation, printing, and telephone charges; official travel will be reimbursed at the cost of less than business class travel and will need to be authorized by the Client’s coordinator;
- (ii) such other expenses as approved in advance by the Client’s coordinator.

D. Payment Conditions

Payment shall be made in US\$ not later than 30 days following submission of invoices in duplicate to the Coordinator designated in paragraph 4.

Payments shall be made to Consultant’s bank account:

Account Name:

Account No.:

Bank Name

4. Project Administration

A. Coordinator

The Client designates NIU Director as Client’s Coordinator; the Coordinator shall be responsible for the coordination of activities under the Contract, for receiving and approving invoices for payment, and for acceptance of the deliverables by the Client.

B. Timesheets

During the course of the work under this Contract, including field work, the Consultant under this Contract may be required to complete timesheets or any other document used to identify time spent, as well as expenses incurred, as instructed by the Project Coordinator.

C. Records and Accounts

The Consultant shall keep accurate and systematic records and accounts in respect of the Services, which will clearly identify all charges and expenses. The Client reserves the right to audit, or to nominate a reputable accounting firm to audit, the Consultant’s records relating to amounts claimed under this Contract during its term and any extension, and for a period of three months thereafter.

5. Performance Standard

The Consultant undertakes to perform the Services with the highest standards of professional and ethical competence and integrity.

6. Inspections and

6.1 The Consultant shall keep accurate and systematic records in respect of the

Auditing

Services in such form and detail as will clearly identify relevant time changes and costs.

6.2 The Consultant shall permit the Bank and/or persons appointed by the Bank to inspect the Site and/or all records relating to the performance of the Contract and the submission of the Proposal to provide the Services and to have such records audited by auditors appointed by the Bank if requested by the Bank. The Consultant's attention is drawn to Clause 15 which provides inter alia, that acts intended to materially impede the exercise of the Bank's inspection and audit rights provided for under this Clause 6.2 constitute a prohibited practice subject to contract termination (as well as to a determination of ineligibility under the Bank's prevailing sanctions procedures.).

7. Confidentiality

The Consultants shall not, during the term of this Contract and within two years after its expiration, disclose any proprietary or confidential information relating to the Services, this Contract or the Client's business or operations without the prior written consent of the Client.

8. Ownership of Material

Any studies, reports or other material, graphic, software or otherwise, prepared by the Consultant for the Client under the Contract shall belong to and remain the property of the Client. The Consultant may retain a copy of such documents and software.

9. Conflict of Interests

9.1 The Consultant shall hold the Client's interests paramount, without any consideration for future work, and strictly avoid conflict with other assignments or their own corporate interests.

a. Consultant Not to Benefit from Commissions, Discounts, etc.

9.1.1 The payment of the Consultant pursuant to the Contract shall constitute the Consultant's only payment in connection with this Contract and, subject to Clause 9.1.3, the Consultant shall not accept for its own benefit any trade commission, discount or similar payment in connection with activities pursuant to this Contract or in the discharge of its obligations hereunder.

9.1.2 Furthermore, if the Consultant, as part of the Services, has the responsibility of advising the Client on the procurement of goods, works or services, the Consultant shall comply with the Bank's Applicable Guidelines, and shall at all times exercise such responsibility in the best interest of the Client. Any discounts or commissions obtained by the Consultant in the exercise of such procurement responsibility shall be for the account of the Client.

b. Consultant and Affiliates Not to Engage in Certain Activities

9.1.3 The Consultant agrees that, during the term of this Contract and after its termination, the Consultant and any entity affiliated with the Consultant shall be disqualified from providing goods, works or non-consulting services resulting from or directly related to the Consultant's Services for the preparation or implementation of the project.

c. Prohibition of Conflicting Activities

9.1.4 The Consultant shall not engage either directly or indirectly, in any business or professional activities that would conflict with the activities assigned to them under this Contract.

d. Strict Duty to Disclose Conflicting Activities

9.1.5 The Consultant has an obligation to disclose any situation of actual or potential conflict that impacts their capacity to serve the best interest of their Client, or that may reasonably be perceived as having this effect. Failure to disclose said situations may lead to the

disqualification of the Consultant or the termination of its Contract.

- 10. Insurance** The Consultant will be responsible for taking out any appropriate insurance coverage.
- 11. Assignment** The Consultant shall not assign this Contract or Subcontract any portion of it.
- 12. Law Governing Contract and Language** The Contract shall be governed by the laws of Lao PDR, and the language of the Contract shall be English.
- 13. Dispute Resolution** Any dispute arising out of this Contract, which cannot be amicably settled between the parties, shall be referred to adjudication/arbitration in accordance with the laws of the Client's country.
- 14. Termination** The Client may terminate this Contract with at least Thirty (30) Calendar days prior written notice to the Consultant after the occurrence of any of the events specified in paragraphs (a) through (d) of this Clause:
- (a) If the Consultant does not remedy a failure in the performance of its obligations under the Contract within seven (7) working days after being notified, or within any further period as the Client may have subsequently approved in writing;
 - (b) If the Consultant becomes incapable;
 - (c) If the Consultant, in the judgment of the Client or the Bank, has engaged in corrupt, fraudulent, collusive, coercive, or obstructive practices (as defined in the prevailing Bank's sanctions procedures) in competing for or in performing the Contract.
 - (d) If the Client, in its sole discretion and for any reason whatsoever, decides to terminate this Contract.
- The Consultant may at any time, upon giving the notice prior in writing within 30 calendar day to the client in order to terminate this Contract.
- 15. Corrupt and Fraudulent Practices** 15.1 The Bank requires compliance with its policy in regard to corrupt and fraudulent practices as set forth in Attachment 1 to the Contract.

16. Leave

The Consultant shall be entitled to take annual leave and sick leave during the Term of Engagement upon the following basis:

a) Annual Leave

- 1) The Consultant will have 15 days annual leave per year of the services. Annual leave can be taken as required after agreement with the Client.
- 2) Annual leave shall be taken during the Term of Engagement with the prior knowledge and approval of the Client and at a time or times acceptable to the Client.
- 3) Entitlement to all public holidays observed by the Government.

b) Sick Leave

Entitlement to sick leave shall be in accordance with the practice of the Government of the Country of Assignment and condition upon the inability of the Consultant to perform the Services, and

The Consultant shall furnish the Client with all such medical and other evidence of his said inability as the Client may reasonably require.

The Consultant shall not be entitled to casual leave, provided, however, that the Client may, in its sole discretion whether for compassionate reasons or otherwise, permit the Consultant to take leave without pay during the Term of Engagement.

**17. Emergency
contact**

FOR THE CLIENT

FOR THE CONSULTANT

Attachment 1: Bank's Policy – Corrupt and Fraudulent Practices

(the text in this Attachment 1 shall not be modified)

Guidelines for Selection and Employment of Consultants under IBRD Loans and IDA Credits & Grants by World Bank Borrowers, dated January 2011:

“Fraud and Corruption

1.23 It is the Bank's policy to require that Borrowers (including beneficiaries of Bank loans), consultants, and their agents (whether declared or not), sub-contractors, sub-consultants, service providers, or suppliers, and any personnel thereof, observe the highest standard of ethics during the selection and execution of Bank-financed contracts [footnote: In this context, any action taken by a consultant or any of its personnel, or its agents, or its sub-consultants, sub-contractors, services providers, suppliers, and/or their employees, to influence the selection process or contract execution for undue advantage is improper.]. In pursuance of this policy, the Bank:

(a) defines, for the purposes of this provision, the terms set forth below as follows:

- (i) “corrupt practice” is the offering, giving, receiving, or soliciting, directly or indirectly, of anything of value to influence improperly the actions of another party⁸;
- (ii) “fraudulent practice” is any act or omission, including misrepresentation, that knowingly or recklessly misleads, or attempts to mislead, a party to obtain financial or other benefit or to avoid an obligation⁹;
- (iii) “collusive practices” is an arrangement between two or more parties designed to achieve an improper purpose, including to influence improperly the actions of another party¹⁰;
- (iv) “coercive practices” is impairing or harming, or threatening to impair or harm, directly or indirectly, any party or the property of the party to influence improperly the actions of a party¹¹;
- (v) “obstructive practice” is

(aa) deliberately destroying, falsifying, altering, or concealing of evidence material to the investigation or making false statements to investigators in order to materially impede a

⁸ For the purpose of this sub-paragraph, “another party” refers to a public official acting in relation to the selection process or contract execution. In this context “public official” includes World Bank staff and employees of other organizations taking or reviewing selection decisions.

⁹ For the purpose of this sub-paragraph, “party” refers to a public official; the terms “benefit” and “obligation” relate to the selection process or contract execution; and the “act or omission” is intended to influence the selection process or contract execution.

¹⁰ For the purpose of this sub-paragraph, “parties” refers to participants in the procurement or selection process (including public officials) attempting either themselves, or through another person or entity not participating in the procurement or selection process, to simulate competition or to establish prices at artificial, non-competitive levels, or are privy to each other's bid prices or other conditions.

¹¹ For the purpose of this sub-paragraph, “party” refers to a participant in the selection process or contract execution.

Minimum Standard for Non-Community Partnering

Bank investigation into allegations of a corrupt, fraudulent, coercive, or collusive practice; and/or threatening, harassing, or intimidating any party to prevent it from disclosing its knowledge of matters relevant to the investigation or from pursuing the investigation, or

- (bb) acts intended to materially impede the exercise of the Bank's inspection and audit rights;
- (b) will reject a proposal for award if it determines that the consultant recommended for award or any of its personnel, or its agents, or its sub-consultants, sub-contractors, services providers, suppliers, and/or their employees, has, directly or indirectly, engaged in corrupt, fraudulent, collusive, coercive, or obstructive practices in competing for the contract in question;
- (c) will declare misprocurement and cancel the portion of the Loan allocated to a contract if it determines at any time that representatives of the Borrower or of a recipient of any part of the proceeds of the Loan were engaged in corrupt, fraudulent, collusive, coercive, or obstructive practices during the selection process or the implementation of the contract in question, without the Borrower having taken timely and appropriate action satisfactory to the Bank to address such practices when they occur, including by failing to inform the Bank in a timely manner they knew of the practices;
- (d) will sanction a firm or an individual at any time, in accordance with prevailing Bank's sanctions procedures¹², including by publicly declaring such firm or an ineligible, either indefinitely or for a stated period of time: (i) to be awarded a Bank-financed contract, and (ii) to be a nominated¹³ sub-consultant, supplier, or service provider of an otherwise eligible firm being awarded a Bank-financed contract.

LIST OF ANNEXES FOR CONSULTANTS CONTRACT

Annex A: Terms of Reference and Scope of Services

Annex B: Consultant's Reporting Obligations

Annex C: Cost Estimate of Services, and Schedule of Rates

¹² A firm or an individual may be declared ineligible to be awarded a Bank-financed contract upon (i) completion of the Bank's sanctions proceedings as per its sanctions procedures, including inter alia: cross-debarment as agreed with other International Financial Institutions, including Multilateral Development Banks, and through the application of the World Bank Group corporate administrative procurement sanctions procedures for fraud and corruption; and (ii) as a result of temporary suspension or early temporary suspension in connection with an ongoing sanctions proceedings. See footnote 12 and paragraph 8 of Appendix 1 of these Guidelines.

¹³ A nominated sub-consultant, supplier, or service provider is one which has been either (i) included by the consultant in its proposal because it brings specific and critical experience and know-how that are accounted for in the technical evaluation of the consultant's proposal for the particular services; or (ii) appointed by the Borrower.

Annex A: Terms of Reference and Scope of Services

TERMS OF REFERENCE

Annex B: Consultant's Reporting Obligations

Based on TOR

ANNEX C: Cost Estimate of Services and Schedule of Rates

(1) Remuneration of Staff (October 01, 2015 – September 30, 2016)

Description	Rate (per month in US\$)	Time spent (number of month)	Sub-Total (US\$)
Monthly Fee DSA			

* The rates is subject to local taxation as per currently applicable regulations and insurance.

FOR THE CLIENT FOR THE CONSULTANT

ANNEX G: CONSULTANT TERM OF REFERENCE**WORLD VISION INTERNATIONAL – CAMBODIA**

I - Key Position Information:			
Job Title:	ISAF Partnership Coordinator (Senior Project Manager) (WVI-ISAF)		
Position Reports To:	Senior Program Manager for ISAF		
Position Location:	National Office – Operations Unit		
Position Purpose:	<p>The Senior Project Manager (SPM) responds to provide leadership, management, strategic guidance, networking, integration and coordination of the Support to the demand-side Implementation of the Social Accountability Framework (I-SAF) in Cambodia. He/she ensure the implementation of the project in compliance with donor's requirements, government policies and WVI 's standards and policies. Furthermore, he/she also be expected to play a leadership role within a response team, supporting and building the capacity to project staffs and provide technical and administrative support in program design, implementation, budget and personnel management and provide strategic guidance.</p> <p>In addition, he/she will ensure the implementation of project is in compliance with their plan, work schedule, budget and quality to ensure proper accountability to donors, support offices, government and the benefiting community and regular oversee the monitoring & evaluation of project activities and assist on relevant donor compliance and reporting informs wider evidence building, accountability and learning from community, project staffs and relevance stakeholders.</p>		
Other Reporting Relationships: (How many staff report to this position, including matrix)		Grade:	
Financial Authority Budget:	-	Decision Making Authority:	<ul style="list-style-type: none"> - Work closely with line manager, SLT and WVG on any decision making which is not mentioned in Wb-ISAF project. He is focal point on project implementation. - He or she has full responsibility to ensure project development goal, outcomes and output are met.

2- Position Context/background:

WB-ISAF project will strengthen and expand the demand side of social accountability in the sub-national democratic development reform process to improve public service delivery in Cambodia. The action builds on the Implementation of the Social Accountability Framework (I-SAF), which originated from the National Programme for Sub-National Democratic Development (SNDD) in Cambodia. The proposed action matches the objectives and priority of the call for proposal by supporting the demand-side implementation of the I-SAF, specifically to increase the national coverage of I-SAF. The action will roll out the demand-side I-SAF in Nationwide.

He/she will play a strategic role to ensure the project implementation following the social accountability framework and government policies within a strongly advocate with the national and local service deliveries to support the project. In addition, He/ she engages in and ensure proper liaison and networking with government departments, NCDDs, NGOs partners, support offices, donors, and represent in high level meetings of ISAF project steering committee, national conferences, and decision making in national and provincial learning and forum related to the project. He/she also respond to lead, manage, and support to sub-grant (Local NGOs partners). He/she will ensure to recruit the potential NGOs partners, build capacity, regulars monitor project progress, and coach and mentor each quarterly. This position works in partnership with existing project staff and receives support by other senior staff and technical advisors, but is the goal owner for successful implementation of social accountability approaches in the target areas.

3- Important Stakeholders & Relationships:

External	Internal	Membership of Committees / Groups
<ul style="list-style-type: none"> • World Bank (WB): Work closely with the P&C, Procurement team to ensure the procurements are processes following the WB guideline and procedure. Furthermore, to present/update project progress to WB as required. WB: Regular update the project progress, submit the semi and annually financial and project report for reviewing and approve. • National NCDDs: Engage and advocate with NCDDs to agree on the project targets and work plan and ensure the supply side well train and more active participate in the project. Advocate developing a policy, guideline, and IEC material regarding to the ISAF and ensure those policy and material are available in each target districts. • Department of education and health: Update /share the action plan with the department to seek their participation and implementation the supply activities. • Provincial NCDDs: To align the project work plan with NCDDs plan and ensure NCDDs has budget to support the supply side to participate in the project and seek for their involving in problem solving. 	<ul style="list-style-type: none"> • National Office: <ul style="list-style-type: none"> - World Vision Australia focal point in contact with WB, and position is required to work closely with WVG. - Advocacy team: engage with the advocacy team to seek their support in design the project strategy, staffs capacity building, and IEC's materials. - Finance team: Engage with the finance grant manager to submit the SOE to WB regularly and monitor on the project variance each month. Furthermore, work closely with finance team to ensure the project expenditure is compliance to the donor requirements and produced the interim financial report to WB on time with high quality. - P&C: Engage with the P&C to ensure the staffs are recruited on time and comply with the guideline and procedure of the World Vision and WB. . - Procurement Unit (PU): Wok and engage with PU to purchase the office equipment and IEC materials on time and compliance to donor requirements. Furthermore, update regularly update and monitor on the 	<ul style="list-style-type: none"> • Project steering committee (PSC): Active participates as the resource person and assist the Association Director in the PSC meeting. • Project Advisory Committee (PAC): organize and participate in PAC meeting quarterly. Update the project implementation progress. • ISAF learning and Capacity building group: • Engage with ISAF coordinator and relevant stakeholders to develop the training materials, annual learning forum, output indicator monitoring database, and ensure the update project progress and challenges each meeting.

Minimum Standard for Non-Community Partnering

- **NGOs Partners:** Closely work ISAF partners and ISAF coordinator to share the project progress, to engage in the impact evaluation, and to advocate with NCDDs to develop the new policy and guideline and procedure to support the project implementation.

procurement plan

- **Communication Unit:** develop the IEC materials, significant change story movie, and project factsheet and summary project results.
- **RDU:** Update regular project progress and challenges.
- **Provincial and AP Office:**
 - Well communicate with SMZ
 - Strongly engage and update with operation managers and AP managers to ensure the project staffs are successfully implement the project activities complete on time with high quality.
- Ensure the finance officers and AFA are well understood the project strategy, WB financial and budget management, and submit expenditure monthly.

4- Key Objectives of Job: The position is accountable for the following:

- ❑ **Project Management:** Lead and manage the ISAF team to accomplish expected outcomes and respond to issues raised through social accountability processes.
- ❑ **Managing Sub-grant:** Provide good management for ISAF partners to ensure their capacity and alignment meet to the requirement. Those included partners recruit (with formal agreements/MOU), and sub-grant.
- ❑ **Grant Compliance Management:** working closely with procurement team, finance team at national and operation level in order to ensure the compliance to donors requirements.
- ❑ **Stakeholder Management:** Take full responsibility for getting all the various stakeholders to work effectively together to deliver the project on time, within budget and with outputs of good quality.
- ❑ **Managing Work Plan and Budget:** Develop the annual work and budget plan submit to the Donor, ensuring that a project is executed in line with the agreed cost category and budget.
- ❑ **Reporting:** Ensuring that project semi and annual reporting (both financial and narrative) is delivered in good time and with high quality.
- ❑ **Learning and Evaluation:** Learning and evaluation of social accountability processes are captured and integrated into ongoing planning for local level advocacy.
- ❑ **Accountability:** Ensure the accountability of the new initiative align to local and national requirement/alignment
- ❑ **Representation, Networking and Relationship Building:** Ensure effectively communication with donors, NGOs partner, NCDDs, and Government department at national and local.

5- Major Responsibilities of Job:

List statements describing the results of the job (in the table below), how to accomplish results and how the results are reviewed. These are usually constructed in a way that indicates how the activity links to the desired output. The sentence structure should be **Action Verb + Object + Results**.

The statements should reveal 3 dimensions and the 5 factors:

- ❑ **Know – How:** 1. Technical Know-How, 2. Management Breadth & Know-How,
- ❑ **Problem-Solving:** 3. Thinking Environment, 4. Thinking Challenge
- ❑ **Accountability:** 5. Freedom To Act, Magnitude & Area of Impact and Nature of Impact

Major Activities	Weight time (%)	Expected End Results
1. Project Management and Leadership	20%	<ul style="list-style-type: none"> ➤ Provide the day-to-day management, monitoring and evaluation of project activities as in the agreed project work plan and time schedule; ➤ Recruit, coordinate, and supervise project team to effectively execute the project and to increase the impact of the project activities.

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		<ul style="list-style-type: none"> ➤ Elaborate the work plan for the entire project and ensure its effective execution, create synergies to the work plan. ➤ Broker partnerships with local NGOs to manage implementation of ISAF and finalising sub-grant agreements (including ensuring all reporting requirements are met by local partners). ➤ Provide the regular progress reports; establish a monitoring and reporting framework. ➤ Provide quality assurance and technical advice throughout the ISAF cycle. ➤ Networking within the NGO Partners and civil society sector to develop and strengthen local partners and other NGOs using social accountability approaches. ➤ Strengthening the capacity of the project team and qualified trainers to support CAFs and provide training to staff directly. ➤ Provide good management to ISAF partners to ensure quality of ISAF to deliver accountable for government to their people.
2. Sub-grantee management and leading	10%	<ul style="list-style-type: none"> ➤ Recruit and contract with local NGOs (Sub-grant). ➤ Develop the TOR and budget for sub-grant. ➤ Quarterly monitoring on the project progress. ➤ Build the capacity of the sub-grant ➤ Coach and mentor the sub-grant quarterly. ➤ Provide good management to ISAF partners to ensure quality of ISAF to deliver accountable for government to their people. ➤ The signed contract was successfully completed. ➤ All sub-grants have received training from the project staffs. ➤ All sub-grantees have received the quarterly coaching and mentoring from the M and E and project manager.
3. Grant Compliance Management	10%	<ul style="list-style-type: none"> ➤ Respond to ensure the compliance with all donor's requirements; ➤ Ensure the quality and procurement following the donor's guideline. ➤ Provide leadership for project staffs on financial and budget management. ➤ Provide leadership to ensure evidence based programming, including facilitating lessons learnt sessions to feed into implementation; ➤ Responsible for managing the overall risk in the project, including designing, implementing and monitoring the risk mitigation plan. ➤ Procurement method is complied with the donor requirement. ➤ Finance and budge is followed the donor's documents ➤ Accomplishment of project intermediate outcomes and output for the project indicators ➤ The participatory learning and case study will develop each year. ➤ % of project activities are implemented according with time frame set in project design. ➤ Project team and technical team worked closely in ensuring quality of the project and project design. ➤ The Baseline was conducted successfully

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4. Stakeholders Management and coordination	10%	<ul style="list-style-type: none"> ➤ Liaise with NCDDs to ensure the project full support from the national and local government. ➤ Completely responsible for getting all the various stakeholders, government and NGO partners to work effectively and efficiently together to achieved the project objective on time, within the agreed AWBP. ➤ He/ she respond to meet with key stakeholders on a monthly basis to review progress and ensure any corrections of the ISAF cycle. ➤ He/ she ensure the contribution and support from the relevance stakeholders. ➤ He/ she builds a strong relation with internal stakeholders to ensure the project fully support from each AP and Operation. ➤ He/she responds to communicate effectively with NCDDs to ensure develop policy, guideline, and procedure to support project implementation. ➤ Strongly and actively communicate with the World Bank. ➤ Participate in the ISAF PCS meeting. ➤ Participate with the ISAF stakeholders meeting. ➤ Regularity organizes the monthly meeting with WB ➤ Actively participate in the PCM meeting. ➤ Meeting with ISAF coordinator to ensure the project progress. ➤ The report of regularity of PAC meeting conducted following the plan. ➤ The quality number of the of project reports and key documents that have involved Finance, M&E and IP teams are engaged in key areas of financial reporting, M&E activities and technical advice. ➤ Establish supportive relationships with emerging ISAF group in Cambodia ➤ Provide high quality feedback and recommendations to ISAF working groups and management committees. ➤ Maintain strong working relationships with external implementation partners. ➤ Integrate ISAF plans, such as training schedules, into existing WVC project activity plans. ➤ Manage a monitoring a learning plan that ensures evaluation and identifies challenges and gaps. ➤ Provide policy development support to the advocacy team based on learning and experience from local level activities.
5. Financial management and AWBP	20%	<ul style="list-style-type: none"> ➤ Ensure project is implemented following the cost categories according to the AWPB ➤ Ensure the SOE summit on time and high quality. ➤ Ensure the project staffs implement following World Vision's LEAP process and other internal requirements. ➤ He/she fully responsible for ensuring that a project is implemented in line with the agreed budget. ➤ He/she will ensure the update project operation manual(POM) and implement following the POM ➤ He/she will regularity monitor project expenditure in line with plan and explain the project's variance. ➤ He/she is respond to ensure the project staffs understand well project financial and budget management. ➤ Develop AWPB and procurement plan. ➤ He/she develop high quality of the interim financial

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		<ul style="list-style-type: none"> report to donors. ➤ Ensure the cash flow from the donors through to all the relevant stakeholders in a timely and effectively manner ➤ There is no significant expense over the cost categories that stated in the AWPB. ➤ Well manage budget 0-1% variance of project budget and well explained. ➤ Summit regularity of the SOE to World Bank. ➤ Number of training and coaching to projects staffs. ➤ AWPB of the project was developed and monitored through the plan.
6. Reports	10%	<ul style="list-style-type: none"> ➤ He/ she full responsible to submit the monthly, quarterly, semi and annual progress report to the donors on time within high quality. ➤ He/she ensure the report is consistent with the donor's format. ➤ He/ she ensure participate from the relevance stakeholders to develop case study and project progress. ➤ Develop a clearly report timeline with all relevance stakeholders. ➤ Summit the report on time with high quality to support office and donors. ➤ The case study and report are produced following the plan.
7. Knowledge, Learning management	10%	<ul style="list-style-type: none"> ➤ Ensure project staffs conducted quarterly meeting with CAFs. ➤ Organize project staffs quarterly meeting. ➤ Ensure the project staffs conduct semi and annual CAFs reflection. ➤ Ensure the projects participate in national learning forum.

6- Work Environment:

- Maintain positive work environment. Encourage and support staff to grow in the work that they do. The position will manage staff in different locations so will include regular travel to provincial (and some district) 40% offices.

7- Position Requirement:

		Required or Preferred
Education	Bachelor Degree in a related field (law, politics, international relations, governance, public policy, sociology).	Required
	Master's Degree in a related field (law, politics, international relations, governance, public policy, sociology).	Required
	Training or education in social accountability processes and local governance processes.	Preferred
Knowledge	Excellent understanding of advocacy issues in a development context.	Required
	Excellent communication skills (written and verbal) in both Khmer and English.	Required
	Strong understanding of public policy, government decision-making processes (especially at the sub-national level) and other civil society networks and coalitions.	Required
	Strong negotiation, problem solving, liaison, and networking skills and brokering partnerships.	Required

Minimum Standard for Non-Community Partnering

	Demonstrated knowledge of successful project management, communication and training.	Required
	Understanding of at least one area of public service – health, education, government services (such as registrations and land management).	Preferred
Experience	Five years' professional experience in managing advocacy activities or community development programs.	Required
	Experience working with government officials and ministries (including sub-national).	Required
	Demonstrated experience in program management including staff management, financial management, project design and implementation, reporting and analysis.	Required
	Experience implementing social accountability tools at the local level.	Preferred
	Experience working with local service providers (HCMC, School Management Committee, Commune Council members, etc)	Preferred
	Experience in workshop facilitation and training	Preferred
	Experience and interest in child and youth participation in development programs and advocacy.	Preferred

8- Core Capabilities:

Choose the core capabilities that are critical to the success of the particular job. WV seeks staff to have basic ability in all of the above capabilities. Managers have flexibility to choose the top 4 to 6 required capabilities depending on the job.

CORE CAPABILITIES	REQUIRED
1. Achieving quality results and service	✓
2. Practicing accountability and integrity	✓
3. Communicating information effectively	✓
4. Thinking clearly , deeply and broadly	✓
5. Understanding the Humanitarian industry	
6. Understanding WV's mission and operations	✓
7. Practicing continuous innovation and creativity	✓
8. Demonstrating Christ-Centered life and work	✓
9. Learning for growth and development	✓
10. Maintaining work/life balance	✓
11. Building collaborative relationships	✓
12. Practicing gender & cultural diversity	✓
13. Influencing individuals & groups	✓

9- World Vision Values: These core values are the fundamental and guiding principles that determine World Vision's actions. Decide and put the level in right side column. (Refer to the table with description below)

Enter the Level below

Minimum Standard for Non-Community Partnering

1. We are Christian	Level 2
2. We are committed to the poor	Level 3
3. We value people	Level 3
4. We are stewards	Level 3
5. We are partners	Level 3
6. We are responsive	Level 2

10. Signatures:

Name

Signature

Date

Prepared by:

Manager:

Position Holder:

Date of Appointment:

WV CORE VALUES

Examples of how these values may be demonstrated for different position levels.

- ❖ Level 3 examples relate to Senior Management positions
- ❖ Level 2 examples relate to Middle Management positions
- ❖ Level 1 example to all other positions.

WV Core Values	Examples: Level 1	Examples: Level 2	Examples: Level 3
We are Christian We are a Christian agency and exist to respond to the needs of the poor because of God's love for us. We maintain our identity whilst being sensitive to the diverse contexts in which we express that identity. In the context of recruitment this refers to a person's spiritual journey and their ability to articulate this in an environment which encourages a holistic view of the individual.	Willingness to be open about their faith / discuss their spiritual life and respect others' beliefs. e.g. participate in corporate spiritual life in an enthusiastic manner and respect for others' opinions and religious beliefs	Personal desire and ability to lead others in devotional study. e.g. regular devotions within the Department, ability to spiritually lead the department	Create the environment to nurture the spiritual life of the organization.
We Value People The organization respects the uniqueness of the individual and wants to promote diversity in the workplace. We give priority to people issues before money, structure, and systems.	Be able to demonstrate good interpersonal skills and accept diversity in the workplace.	Demonstrate respect and dignity for staff in management decisions and promote diversity in the workplace. Able to be honest and open in communication and promote openness.	Create the environment that supports diversity and respect for people at all levels. Promotes the development of staff to reach their full potential.
We are Committed to the Poor This value refers to someone	Demonstrate community involvement	Seek to understand the issues causing poverty and	Be advocates for the poor, seeking change at a

Minimum Standard for Non-Community Partnering

<p>demonstrating support for the poor whether that be in their own community or in a broader context.</p> <p>We are called to relieve their suffering and to promote the transformation of their conditions of life.</p> <p>This may involve making a personal sacrifice for the benefit of another person or the organization as a whole.</p>	<p>and interest in issues of justice.</p> <p>Placing needs/interests of others before your own needs.</p> <p>Active participation in community groups, child sponsor.</p>	<p>actively seek to address these.</p>	<p>strategic level.</p>
<p>We are Responsive</p> <p>We are responsive to the life-threatening emergencies where our involvement is needed and appropriate.</p> <p>Able to make quick decisions.</p> <p>Have a sense of urgency in making a difference in the lives of the poor.</p>	<p>Responsive to customer expectations in a timely and appropriate manner.</p> <p>Can make decisions under pressure.</p>	<p>To harness available resources and respond accordingly.</p> <p>Able to take intelligent risks.</p>	<p>To provide leadership in a major organizational response to meet demands for services and expertise.</p>
<p>We are Partners</p> <p>We are members of an international World Vision partnership that transcends legal, structural and cultural boundaries.</p>	<p>Understand the international environment in which we operate together with other partners.</p>	<p>Demonstrate the ability to network across the organization and build relations with staff in other WV offices.</p> <p>Is able to influence decision making in their area of concern.</p>	<p>Demonstrate decision making in an environment which supports participation and accountability but not direct control.</p> <p>Respects diversity of opinion and is able to influence strategic decisions that support international operations/policy.</p>
<p>We are Stewards</p> <p>We are faithful to the purpose for which resources are entrusted to us and manage them in a manner that brings maximum benefit to the poor.</p>	<p>Understands issues regarding conserving resources, i.e. financial, physical and can improve efficiencies in work practices</p>	<p>Can demonstrate financial management skills including budget management.</p> <p>Is able to make decisions regarding operational plans and managing the resources in this area.</p>	<p>Can lead and have input into strategy concerning the resources of the organization, balancing human, material and financial concerns.</p>

WORLD VISION INTERNATIONAL – CAMBODIA

I - Key Position Information:

Job Title:	Senior M&E Specialist		
Position Reports To:	Senior Program Manager for ISAF		
Position Location:	National Office – Operations Unit		
Position Purpose:	<p>To lead and manage the implementation for WB M&E requirements both for WVIC, Sub Grantee and Third Party (co applicant)</p> <p>To establish monitoring database for project and provide capacity building to Project staffs of Implementation of Social Accountability Framework (ISAF) in all project target area and lead the processes of project Monitoring and Evaluation.</p>		
Other Reporting Relationships: (How many staff report to this position, including matrix)	I – Senior M&E Officer	Grade:	
Financial Authority Budget:		Decision Making Authority:	

2- Position Context/background:

WB Trust Fund-ISAF project will strengthen and expand the demand side of social accountability in the sub-national democratic development reform process to improve public service delivery in Cambodia. The action builds on the Implementation of the Social Accountability Framework (I-SAF), which originated from the National Programme for Sub-National Democratic Development (SNDD) in Cambodia. The proposed action matches the objectives and priority of the call for proposal by supporting the demand-side implementation of the I-SAF, specifically to increase the national coverage of I-SAF. The action will roll out the demand-side I-SAF in 30 districts, of which 24 are new districts to I-SAF, and will support the goal of the National Committee for Sub-National Democratic Development (NCDD) Implementation Plan Phase 3 (IP3-III) target for I-SAF. Six districts are currently incomplete I-SAF cycle districts to build sustainability and cover more schools and health centers in all communes. The expansion and strengthening of I-SAF will empower citizens, strengthen dialogue and partnerships between local government and citizens, and leverage increased accountability of local government to improve public service delivery. The project will implement the I-SAF in Nationwide.

She/ he is responsible for leading and delivering the M&E requirement of WB Grants this would include

- 1- Develop new database, tools templates, project M&E manual in alignment with WB Compliance and implement in the assigned project
- 2- Working with Sub grantee and co applicants for M&E accomplishments
- 3- Coordination with all other stakeholder (other NGO) working ISAF to produce national policy documents and co organise learning events of national level.
- 4- Link WB M&E framework and WVIC for WVIC global reporting

3- Important Stakeholders & Relationships:

External	Internal	Membership of Committees / Groups
<ul style="list-style-type: none"> • ISAF stakeholders • M&E Working Group • NCDDs • LNGOs 	<ul style="list-style-type: none"> • Senior Project Manager • Technical Specialist • Advocacy team • Design Monitoring and Evaluation team (DME) • Finance Department • Resource Acquisition • M&E at province 	<ul style="list-style-type: none"> • NGO partner M&E Working Group • Project Management team meeting with NGO partners

4- Key Objectives of Job: The position is accountable for the following:

- ❑ Develop & implement new database, tools templates, project M&E manual in alignment with WB Compliance for project and assigned partners.
- ❑ Responsible for completing baseline, end line evaluation or other necessary surveys and submission of reports to SPM
- ❑ Responsible to track the progress with project staff and stakeholders, consolidate and prepare monthly report, annual report for review and approval.
- ❑ Accountable for maintaining comprehensive database for the project.
- ❑ Build Capacity of project staff in for (collection, analysis, accurate reporting,) for quality and timely reporting, including assigned partner and internal staff.
- ❑ Produce IEC materials and documents for project such as MSC (most significant change story), lesson learnt, and case studies.
- ❑ Coordination with stakeholder (other NGOs) working on ISAF to produce national policy documents and co-organise learning events of national level.
- ❑ Provide Support and Guidance on World Vision Cambodia ISAF programmes.

5- Major Responsibilities of Job:

Major Activities	Weight time (%)	Expected End Results
Data Management & Quality Assurance <ul style="list-style-type: none"> • Develop monitoring database for monitoring project activities • Develop written M&E manual and training material for project implementing partners and teams to use as reference for implementing M&E activities • Take leadership and setup the monitoring system database for project staff and partners • Oversee the data collection process across all implementing field and guide as necessary. • Develop and implement a data quality control strategy that ensures the 	30%	<ul style="list-style-type: none"> • M&E Manual is developed adhering to strict WB Compliance • Comprehensive database for the project is monitored cleaned and maintained regularly. • M&E plan is organised for data management across field location annually. • Technical problems are resolved appropriately and staff are able to use effectively. • Facilitated and coordinated with project staff, Sub-grantees and relevant stakeholders to ensure the development and implementation of M&E procedures

validity and reliability of project information.		<ul style="list-style-type: none"> Data is prepared for processing by organizing information, checking for any inaccuracies and feedback
Documentation and Reporting <ul style="list-style-type: none"> Compile information on progress of key indicators achieved by the project and produce quarterly, semi-annual and annual progress report Work with other INGO/ NGO for developing ISAF Annual Report at national level Responsible for developing ICE material for Donor and partner reporting Regularly attend the meetings with management, donors, Govt and other stakeholders and represent as necessary. Conduct regular learning event with the staff and partners to Identify and formulate lessons learned, document best practices and integrate into project reports. Lead and convince with Nation NGOs partners to produce the national policies on ISAFs, compiling the three years data, analysis, and produce the policies paper. 	20%	<ul style="list-style-type: none"> Comprehensive Reports developed using WB formats IEC materials developed and distributed MSC/case studies developed documented and shared and used for Resources acquisition. Innovative mechanisms for regular dissemination and sharing of lessons, replicable models, and evidences is developed. High quality analysis and reports are produced for senior level project decision making Participation with external stakeholders on regular meetings.
Internal Coordination & Capacity building <ul style="list-style-type: none"> Provide technical guidance for the implementation of the M&E plan, through training and other on-site support. Facilitate review of progress on a quarterly/semi basis and ensure problem solving through corrective actions. Participate and share M&E tools and design with Zonal team to ensure appropriateness of indicators and performance-tracking system is integrated. Specifically work with RAU and advocacy team on sharing and contributing on ISAF success for new proposals and acquisitions Plan and organise M&E roles are 	15%	<ul style="list-style-type: none"> Project staff are able to understand and implement the learning and tools successfully. Regular field visit for monitoring and training/ coaching partners and staff ISAF integration is reported in AP reporting and WVIC global reports Engaged in Proposal design or project development design Effective communication developed for M&E framework/flow with internal staff and partners. ISAF programme WVIC report is produced

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responsibilities for project staff and assigned partners.		
<ul style="list-style-type: none"> Guide and facilitate the WVIC M&E staff (in ISAF projects) to align with the World Bank Survey Instrument 		
Base Line & End Line Survey; <ul style="list-style-type: none"> Develop TOR for base line and end line for the consultant Work with consultant to finalise the survey methodology and help in conducting the survey across the project locations. Present the Survey TOR and Donor instruments to get support from NCDDs and Provincial governors Support consultant for producing survey reports. 	15%	<ul style="list-style-type: none"> Draft and final report in prepared in consultation, timely and accurately. Engaged in planning and development of baseline survey tools M&E teams at NO and AP teams (working on ISAF) are able to follow the Donor Survey tools 2 new province are able to conduct Base line and end line Consultant is able to produce the baseline report by combining the data of previous world bank finding and new data of new provinces Created data storage for future analysis
Third Party (TP): <ul style="list-style-type: none"> Responsible to build and set up the M&E system for all sub-grantees guide them to implement it. Responsible for timely reporting of the TPs quarterly and annual report with accuracy and authenticity. Review the report and provide recommendation. Convince and influence TPs to implement the recommendations. 	20%	<ul style="list-style-type: none"> TPs able to implement the recommendations from the learning events. TPs able to produce comprehensive and quality reports in compliance with requirements. Policies and M&E structure are guided to change with our requirements

6- Work Environment:

- Willing to travel to provinces and stays at the operations/ADP area as required (up to 40%)
- Be able to work with assigned partners (external co applicants and implementing partners, Govt and NGO partners)
- Internal cross functional departments

7- Position Requirement:

7- Position Requirement:		Required or Preferred
Education	Bachelors in Social Sciences and development studies management Masters is preferred	Required
	Certification/ training in monitoring & evaluation, or program/project planning	Required

7- Position Requirement:		Required or Preferred
Knowledge	Strong skills of professional facilitation, communication, data management and analysis, knowledge management, research and development, in M&E	Required
	Knowledge and understanding of the Social Accountability Framework implementation	Required
	Excellent interpersonal communication skill, and ability to work closely and supportively within a team	Required
	Knowledge of techniques with proven ability to manage and analyse data	Required
	Good analytical/problem solving skills and communications	Required
	Proficiency in English (both read and write)	Required
	Good in Computer skill (MS Words, Excel and Access)	Required
	Working knowledge of data analytical software (e.g. Epi Info, SPSS)	Preferred
Experience	A minimum of 5 year of professional in development sector Working experience in monitoring and evaluation is must.	Required
	Experiences of working in coordination with of local NGOs/sub-grants	Required
	Demonstrated competency in implementing assessments/evaluations, including: <ul style="list-style-type: none"> designing assessment/evaluation methodology, data collection and analysis tools, managing data collection in the field analysing data for both quantitative and qualitative 	Required
	Previous experience in delivering training	Preferred
	Ability to manage multiple tasks in an effective, pro-active and timely manner	Preferred
Attitude	Flexible and ability to adapt	Required
	work independently as well as work well in a team	Required
	Exhibits gentleness, humbleness, and patience	Preferred

8- Core Capabilities:

Choose the core capabilities that are critical to the success of the particular job. WV seeks staff to have basic ability in all of the above capabilities. Managers have flexibility to choose the top 4 to 6 required capabilities depending on the job.

CORE CAPABILITIES	REQUIRED
14. Achieving quality results and service	✓
15. Practicing accountability and integrity	✓
16. Communicating information effectively	✓

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17. Thinking clearly , deeply and broadly	✓
18. Understanding the Humanitarian industry	
19. Understanding WV's mission and operations	
20. Practicing continuous innovation and creativity	
21. Demonstrating Christ-Centered life and work	
22. Learning for growth and development	
23. Maintaining work/life balance	
24. Building collaborative relationships	✓
25. Practicing gender & cultural diversity	
26. Influencing individuals & groups	✓

9- World Vision Values: These core values are the fundamental and guiding principles that determine World Vision's actions. Decide and put the level in right side column. (Refer to the table with description below)	Enter the Level below
7. We are Christian	Level 1
8. We are committed to the poor	Level 2
9. We value people	Level 2
10. We are stewards	Level 2
11. We are partners	Level 2
12. We are responsive	Level 2

10. Signatures:

Name

Signature

Date

Prepared by:

Manager:

Position Holder:

Date of Appointment:

WV CORE VALUES

Examples of how these values may be demonstrated for different position levels.

- ❖ Level 3 examples relate to Senior Management positions
- ❖ Level 2 examples relate to Middle Management positions
- ❖ Level 1 example to all other positions.

WV Core Values	Examples: Level 1	Examples: Level 2	Examples: Level 3
<p>We are Christian</p> <p>We are a Christian agency and exist to respond to the needs of the poor because of God's love for us.</p> <p>We maintain our identity whilst being sensitive to the diverse contexts in which we express that identity.</p> <p>In the context of recruitment this refers to a person's spiritual journey and their ability to articulate this in an environment which encourages a holistic view of the individual.</p>	<p>Willingness to be open about their faith / discuss their spiritual life and respect others' beliefs.</p> <p>e.g. participate in corporate spiritual life in an enthusiastic manner and respect for others' opinions and religious beliefs</p>	<p>Personal desire and ability to lead others in devotional study.</p> <p>e.g. regular devotions within the Department, ability to spiritually lead the department</p>	<p>Create the environment to nurture the spiritual life of the organization.</p>
<p>We Value People</p> <p>The organization respects the uniqueness of the individual and wants to promote diversity in the workplace.</p> <p>We give priority to people issues before money, structure, and systems.</p>	<p>Be able to demonstrate good interpersonal skills and accept diversity in the workplace.</p>	<p>Demonstrate respect and dignity for staff in management decisions and promote diversity in the workplace.</p> <p>Able to be honest and open in communication and promote openness.</p>	<p>Create the environment that supports diversity and respect for people at all levels.</p> <p>Promotes the development of staff to reach their full potential.</p>
<p>We are Committed to the Poor</p> <p>This value refers to someone demonstrating support for the poor whether that be in their own community or in a broader context.</p> <p>We are called to relieve their suffering and to promote the transformation of their conditions of life.</p> <p>This may involve making a personal sacrifice for the benefit of another person or the organization as a whole.</p>	<p>Demonstrate community involvement and interest in issues of justice.</p> <p>Placing needs/interests of others before your own needs.</p> <p>Active participation in community groups, child sponsor.</p>	<p>Seek to understand the issues causing poverty and actively seek to address these.</p>	<p>Be advocates for the poor, seeking change at a strategic level.</p>
<p>We are Responsive</p> <p>We are responsive to the</p>	<p>Responsive to customer</p>	<p>To harness available resources</p>	<p>To provide leadership in a major</p>

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<p>life-threatening emergencies where our involvement is needed and appropriate.</p> <p>Able to make quick decisions.</p> <p>Have a sense of urgency in making a difference in the lives of the poor.</p>	<p>expectations in a timely and appropriate manner.</p> <p>Can make decisions under pressure.</p>	<p>and respond accordingly.</p> <p>Able to take intelligent risks.</p>	<p>organizational response to meet demands for services and expertise.</p>
<p>We are Partners</p> <p>We are members of an international World Vision partnership that transcends legal, structural and cultural boundaries.</p>	<p>Understand the international environment in which we operate together with other partners.</p>	<p>Demonstrate the ability to network across the organization and build relations with staff in other WV offices.</p> <p>Is able to influence decision making in their area of concern.</p>	<p>Demonstrate decision making in an environment which supports participation and accountability but not direct control.</p> <p>Respects diversity of opinion and is able to influence strategic decisions that support international operations/policy.</p>
<p>We are Stewards</p> <p>We are faithful to the purpose for which resources are entrusted to us and manage them in a manner that brings maximum benefit to the poor.</p>	<p>Understands issues regarding conserving resources, i.e. financial, physical and can improve efficiencies in work practices</p>	<p>Can demonstrate financial management skills including budget management.</p> <p>Is able to make decisions regarding operational plans and managing the resources in this area.</p>	<p>Can lead and have input into strategy concerning the resources of the organization, balancing human, material and financial concerns.</p>

WORLD VISION INTERNATIONAL – CAMBODIA
I- Key Position Information:

Job Title:	Program Coordinator		
Position Reports To:	Senior Program Manager for ISAF		
Position Location:	Kampong Chhnang, Svay Rieng- Prey Veng, Kandal, and Keo-Sihanoukville		
Position Purpose:	Lead the implementation of ISAF through CAF networks and NGO Partners, CAF leaders, volunteers, based in target districts and provinces. Responsibly monitor and provide technical support, guidance to other internal and external stakeholders for achieving ISAF project indicators.		
Other Reporting Relationships: (How many staff report to this position, including matrix)	NA	Grade:	
Financial Authority Budget:	NA	Decision Making Authority:	Approximately USD 100,000.00

2- Position Context/background:

Advocacy is one of World Vision's 3 pillars of ministry, alongside community development and HEA. World Vision defines advocacy as the promotion of justice through changes in policies, systems, structures, practices and attitudes, citizen mobilization and education about human and child rights. World Vision advocates at the local, provincial, national, regional and global levels.

At the local level, World Vision Cambodia supports and facilitates advocacy that improves access to essential services needed to improve child well-being. By working with citizens, government and service providers (such as Health Centres, Primary Schools, and other Commune Services), issues and challenges for local service delivery can be identified and addressed. Social Accountability approaches aim to better inform citizens about public service standards and increase positive dialogue with service receivers and service providers to improve the quality services provided.

In 2013, the National Committee for Sub-National Democratic Development (NCDD) developed a *Strategic Plan on Social Accountability* which increases collaboration between government and civil society organizations through the use of social accountability tools across Cambodia. In 2016-2018 the implementation of ISAF was rolled out, piloting in 98 districts in Cambodia, thus WV supported by World Bank (WB) for implementing the ISAF in 24 districts among five provinces. In December 2018, WV adapted this approach in its Area Programme (AP) program offices.

Recently, WVI-Cambodia has received a grant from EU for the implementation of ISAF in 30 new districts and is selected as the ISAF Demand-Side Implementing Agency (DSIA) to ensure the effective implementation, management, monitoring and oversight of demand-side ISAF activities nationwide. The new grants from called Trust Fund is supporting the CAF network and NGO Partners to implement ISAF across the country.

3- Important Stakeholders & Relationships:

External	Internal	Membership of Committees / Groups
• Government Departments	• Senior Manager for ISAF	• ISAF learning and capacity

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<ul style="list-style-type: none"> and Ministries Officials, • NGO network and coalitions • Local partner NGOs • Provincial government officials Provincial government official • CAF Networks and sub-grantees 	<ul style="list-style-type: none"> • Zonal and ADP Staffs • Technical Project coordinators • Advocacy team • ISAF Team, ISAF Technical Staff , 	<ul style="list-style-type: none"> building working groups • Social Accountability networks (both formal and informal)
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4- Key Objectives of Job: The position is accountable for the following:

- Provide Oversight, guidance and technical support to CAF Networks, CAF Leaders, AP team, Zonal operations, Sub-grantees and government staffs to meet the expected outcomes of WVIC ISAF implemented activities at district and provincial level.
- Prepare and annual work plan, conduct monitoring of data, provide project report on ISAF implemented activities from the target districts and zonal.
- Work with AP Manager and Senior Manager to deliver technical awareness and training on ISAF in AP, ensure the planning, monitoring, learning, and evaluation of ISAF are achieved for AP programmes.
- Promote learning and sharing of good practices and develop sectoral standards relevant to the ISAF learning platform.
- Build and recruit financial partnering (FP) for effectively delivering ISAF requirements at community level.
- Ensure the budget preparation and monitoring within ISAF district level is completed on times, while local partner are able to maintain accountability to WVI-C and SO (Support Office) guideline and requirements.
- Represent WVI-C, especially for the required sector meetings and ensure the civil society actors and local government are equipped and empowered to facilitate social accountability processes ISAF in target districts.

5- Major Responsibilities of Job:

Major Activities	Weight time (%)	Expected End Results
Provide leadership and technical support CAF Network and Sub-grantees: <ul style="list-style-type: none"> • Establish a functioning of CAF network. • Lead and Technical support (program and financial management) to sub-grantees and CAF network for implementation ISAF activities. • Provided Capacity to CAF leaders and Sub-grantees. • Prepare business plan and provide budget management on implemented activities. • Provide leadership for ISAF (internal and external partners) at district level and ensure team capacity is built to achieve expected outcome/object. • Provide Technical support to sub-grantees. • Produce regular report align to LEAP3 (WVIC operating mode) and SO (Support Office) requirement. 	30%	<ul style="list-style-type: none"> • CAF network functioning. • CAF leaders able to lead their activities independently. • Sub-grantee complete its activities following WVI contract and compliance. • All staff and community facilitators receive ongoing coaching and support from their direct manager and/or primary trainer. • Monthly Management report produced timely.
Coordinate ISAF project at provincial and district level. <ul style="list-style-type: none"> • Coordinate ISAF project with provincial ISAF working group. • Ensure ISAF demand-side NGOs keep actively 	20%	<ul style="list-style-type: none"> • Districts in target zone have an agreed lead NGO for ISAF implementation. • Sub-grantee arrangements are

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<ul style="list-style-type: none"> support ISAF project. Provide technical support to provincial and district administrations. Network within the NGO and civil society sector to develop and strengthen local partners and other NGOs using social accountability approaches. Work with district administrations and commune councils to fully support ISAF implementation; and allocate its resources to support CAF network and demand side. 		<p>finalised in contracts or MOU that reflect all reporting and implementation requirements.</p> <ul style="list-style-type: none"> Membership in the technical working group/network on social accountability. Local administration able to allocate budget.
Implementation and Monitoring <ul style="list-style-type: none"> Provide guidance, mentoring and coaching NGO Partners and CAF leaders and Sub-grantees to ensure ISAF implementation as planned. Manage and monitor learning plans that ensure high quality of implementation and identifies challenges and gaps. Handle M&E data on a monthly basis. Prepare and monitor budget and ensure project deliver within the planned budget. Ensure the SO requirement on budgeting and reporting are met. Develop and apply regular follow up and establish good monitoring, evaluation and learning 	30%	<ul style="list-style-type: none"> ➤ Network meetings conducted ➤ Quarterly 2% budget variance ➤ Indicator are accomplished as planned and met in the horizon ➤ Learnings documented and shared ➤ Bottleneck discussed and addressed.
Work Plan and Budget Management <ul style="list-style-type: none"> Prepare annual budget for CAF network Provide technical skill on budget management to CAF leader. Support sub-grantees to prepare annual work plan and budget. Certify sub-grantees performance and CAF network. Prepare and revise work plan and budget as needed Regular monitor budget and variance explanation 	10%	<ul style="list-style-type: none"> ➤ Project evaluation report ➤ AWPB of the CAF network and sub-grantee Monthly budget variance explanation. ➤ Report of the performance of sub-grantees and CAF network.
Documentation and Communication <ul style="list-style-type: none"> Document case studies Produce monthly and annually reports Regular review ISAF operation manual for CAF network. Prepare project profile and summary results to share with relevance stakeholders on ISAF implementation Maintain strong working relationships with key implementation partners. Integrate ISAF plans, such as training schedules. Play as a key person for ISAF communication at zonal level. 	10%	<ul style="list-style-type: none"> ➤ All ISAF coordination meetings (external) are attended and necessary information/learning provided to external partners. ➤ Transition plan developed
6- Work Environment:		
<p>Must be willing and able to travel to support Area Programs whenever required. Travel to district and working with Community members Working in deadlines and tragets.</p>		

7- Position Requirement:

Required or

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		Preferred
Education	Bachelor Degree in a related field (Social development, law, politics, international relations, governance, public policy, sociology). Master Degree is preferred	Required
	Certification/ training in Social Accountability	Required
Knowledge	Technical knowledge in good governance and social accountability	Required
	Excellent understanding of advocacy issues in a development context	Required
	Strong understanding of public policy, government decision-making processes (especially at the sub-national level) and other civil society networks and coalitions.	Required
	Understanding of at least one area of public service – health, education, government services (such as registrations and land management).	Required
	Strong negotiation, problem solving, liaison, networking, brokering and partnerships skills	Required
Experience	04 years' professional experience in managing advocacy activities or community development programs and experience in project management (budget management)	Required
	03 years of experience in ISAF implementation and Experience working with government officials and ministries (including sub-national).	Required
	02 years of experience in advocacy and networking and working with local service providers (HCMC, School Management Committee, Commune Council members, etc)	Preferred
	Experience in work on child and youth participation in development programs and advocacy.	Preferred
	Experience implementing social accountability tools at the local level	Required

8- Core Capabilities:

Choose the core capabilities that are critical to the success of the particular job. WV seeks staff to have basic ability in all of the above capabilities. Managers have flexibility to choose the top 4 to 6 required capabilities depending on the job.

CORE CAPABILITIES	REQUIRED
27. Achieving quality results and service	√
28. Practicing accountability and integrity	√
29. Communicating information effectively	√
30. Thinking clearly , deeply and broadly	
31. Understanding the Humanitarian industry	
32. Understanding WV's mission and operations	√
33. Practicing continuous innovation and creativity	
34. Demonstrating Christ-Centered life and work	
35. Learning for growth and development	√
36. Maintaining work/life balance	√
37. Building collaborative relationships	
38. Practicing gender & cultural diversity	

39. Influencing individuals & groups		√
9- World Vision Values: These core values are the fundamental and guiding principles that determine World Vision's actions. Decide and put the level in right side column. (Refer to the table with description below)		Enter the Level below
13. We are Christian		2
14. We are committed to the poor		3
15. We value people		2
16. We are stewards		2
17. We are partners		2
18. We are responsive		3

10. Signatures:**Name****Signature****Date****Prepared by:**

Manager:

Position Holder:

Date of Appointment:

WV CORE VALUES**Examples of how these values may be demonstrated for different position levels.**

- ❖ Level 3 examples relate to Senior Management positions
- ❖ Level 2 examples relate to Middle Management positions
- ❖ Level 1 examples to all other positions.

WV Core Values	Examples: Level 1	Examples: Level 2	Examples: Level 3
We are Christian We are a Christian agency and exist to respond to the needs of the poor because of God's love for us. We maintain our identity whilst being sensitive to the diverse contexts in which we express that identity. In the context of recruitment this refers to a person's spiritual journey and their ability to articulate this in an environment which encourages a holistic view of the individual.	Willingness to be open about their faith / discuss their spiritual life and respect others' beliefs. e.g. participate in corporate spiritual life in an enthusiastic manner and respect for others' opinions and religious beliefs	Personal desire and ability to lead others in devotional study. e.g. regular devotions within the Department, ability to spiritually lead the department	Create the environment to nurture the spiritual life of the organization.

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<p>We Value People</p> <p>The organization respects the uniqueness of the individual and wants to promote diversity in the workplace.</p> <p>We give priority to people issues before money, structure, and systems.</p>	<p>Be able to demonstrate good interpersonal skills and accept diversity in the workplace.</p>	<p>Demonstrate respect and dignity for staff in management decisions and promote diversity in the workplace.</p> <p>Able to be honest and open in communication and promote openness.</p>	<p>Create the environment that supports diversity and respect for people at all levels.</p> <p>Promotes the development of staff to reach their full potential.</p>
<p>We are Committed to the Poor</p> <p>This value refers to someone demonstrating support for the poor whether that be in their own community or in a broader context.</p> <p>We are called to relieve their suffering and to promote the transformation of their conditions of life.</p> <p>This may involve making a personal sacrifice for the benefit of another person or the organization as a whole.</p>	<p>Demonstrate community involvement and interest in issues of justice.</p> <p>Placing needs/interests of others before your own needs.</p> <p>Active participation in community groups, child sponsor.</p>	<p>Seek to understand the issues causing poverty and actively seek to address these.</p>	<p>Be advocates for the poor, seeking change at a strategic level.</p>
<p>We are Responsive</p> <p>We are responsive to the life-threatening emergencies where our involvement is needed and appropriate.</p> <p>Able to make quick decisions.</p> <p>Have a sense of urgency in making a difference in the lives of the poor.</p>	<p>Responsive to customer expectations in a timely and appropriate manner.</p> <p>Can make decisions under pressure.</p>	<p>To harness available resources and respond accordingly.</p> <p>Able to take intelligent risks.</p>	<p>To provide leadership in a major organizational response to meet demands for services and expertise.</p>

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<p>We are Partners</p> <p>We are members of an international World Vision partnership that transcends legal, structural and cultural boundaries.</p>	<p>Understand the international environment in which we operate together with other partners.</p>	<p>Demonstrate the ability to network across the organization and build relations with staff in other WV offices.</p> <p>Is able to influence decision making in their area of concern.</p>	<p>Demonstrate decision making in an environment which supports participation and accountability but not direct control.</p> <p>Respects diversity of opinion and is able to influence strategic decisions that support international operations/policy.</p>
<p>We are Stewards</p> <p>We are faithful to the purpose for which resources are entrusted to us and manage them in a manner that brings maximum benefit to the poor.</p>	<p>Understands issues regarding conserving resources, i.e. financial, physical and can improve efficiencies in work practices</p>	<p>Can demonstrate financial management skills including budget management.</p> <p>Is able to make decisions regarding operational plans and managing the resources in this area.</p>	<p>Can lead and have input into strategy concerning the resources of the organization, balancing human, material and financial concerns.</p>

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October 2015

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Chapter I. Introduction and Scope

1. Introduction:

Many institutional donors permit and even encourage World Vision (WV) to sub-grant a portion of the donor grant to other organizations. In all cases, World Vision is accountable to the originating donor for the proper use of the grant funds, as regulated by the specific donor's rules, and is thus fully liable for the sub-grantee's appropriate use of the funds.

As sub-granting is a form of partnering, it is governed by the Minimum Finance Standards for Working with Partners. However, there is an increase in financial and reputational risk for World Vision when sub-granting. This standard provides guidance to select, screen, monitor and close-out the sub-grant, in order to reduce risk and enhance the opportunities inherent in sub-granting.

Funding may be provided to a partner agency to achieve certain goals in a project's annual plan. With the disbursement of funds being outside WV's control, the following standards for financial management have been prepared to provide assurance that funds are properly spent and in accordance with our donor's requirement.

The standards should be discussed with project partners to ensure they are clearly understood. The signature of the partners should be obtained showing that they agree to adhere to them.

2. Scope

This is a minimum common standard for all WVI-C long term/sequent sub-granting or partnering with NGOs and private sectors with a specific objective, log-frame and result for whatever funding sources and funding size.

What are not cover in this guideline?

- One-off funding/contribution/subsidy
- Donation
- Financial Partnering / funding to community group

There will be additional requirements for grant funded if it is mandated from donor.

This guideline is not applicable for a one-time funding supports such donation, event contribution or subsidy and community group support. Direct cash support to government partner is not encouraged unless there is no other choice and the standard agreement as in Annex 1 shall be completed and used as supporting document of advance payment while financial report, receipts and other procurement document shall be done as supporting document for expenses clearance. In this case the requirements in section 3 to 8 of chapter II will be applied.

3. Responsible stakeholder

Grants, Budget, Funding and Partner Management team and operations finance in collaborating with Associated Director For Operations “ Projects”, Senior Manager for Operations, Operations Manager, AP Manager, Project Coordinator and P&C team primarily lead the finance related partnering processes such financial capacity assessment of the partner,

legal agreement/MOU, budgeting, financial monitoring, reporting and financial capacity building.

AP Manager, Project Coordinator and Transformation Development Facilitator with management support from Operations Manager and Senior Manager for Operations are primarily responsible for monitoring the daily partner's performance against agreed budget and objectives at the project targets.

4. Funding models

Type	Detailed explanation	Procedure apply
Donation	A cash, goods or services that is given to a charity as gift or contribution	Section 4.1 Fixed Asset Purchases & Disposals in Stewardship Manual - Finance Policies and Guidelines will be applied for donation of goods. For the donation of cash is not encouraged, but if it is the muse, the case by case consultation will be done with OD and Finance Director
Event support/subsidy	A form of financial assistance paid to a local partner to support specified activities the partner organization planned. Coaching and closed monitoring is to be taken by World Vision to ensure the partner practices minimum level of compliance and reporting requirements	<i>Refer to section 2- Scope of this chapter I of this guideline</i>
Community group support	Please refer to definition in Financial Partnering guideline	Financial Partnering Guideline for Community Group (Informal and Formal Group) in Stewardship Manual - Finance Policies and Guidelines
Sub-granting/partnering	Is made to fund a specific project which is the aggregate of activities for the specific objectives, and require some level of compliance and reporting. Usually World Vision calls for proposals to potential partners and evaluate the proposals. Grant Agreement is made between the Partner and World Vision including detailed project budget, financial management and reporting requirements.	The full section of this guideline will be applied
Contractor	Tightly defined and legally enforceable contract-based relationship where normally payment is transacted for a service or product which World Vision places on order. The remedy at law for breach of contract is usually "damages" or monetary compensation. Bidding process will be involved. When the value of the contract is USD 5,000 or more, competitive bidding is required.	Section 3 Purchasing in Stewardship Manual - Finance Policies and Guidelines will be applied

1. Risk level and funding options

Based on the capacity assessment tool in Annex3, the risk level of the Partner must be identified by the assessment team which composes of finance, programming and people and culture.

Below is the general guideline on financial partnering based on the risk level which is clearly explained in Annex 3.

Note: a low score in any one of the sections indicates a serious risk, even if the total score is good. All of the sections are crucial for overall management and decision.

Chapter II. Minimum standards

1. Capacity assessment

Every partner is required to pass the assessment score as detailed in the assessment tool (Annex 3) and get written approval from OD and IP Director before starting MOU and implementation.

There is a special requirement for grant funded project to complete an Assessment Framework which is the template from WVI in addition to WVI-C internal assessment tool. Also screening of partner's legal name, individual partner's board of director, partner's senior leadership or management team, whichever is the higher level, is required for US, Australia and UK grants.

2. Legal requirement

All NGOs and Private Sectors partners must be officially registered under related ministries as according to Cambodia's law.

NGOs and Private Sectors that get funding support from WV must be governed by a legally binding document called "Sub-grant Agreement or MoU", containing all required information as outlined in Agreement or MoU format in Annex 2.

The Sub-grant Agreement/MoU and payment to partner shall be approved according to WVI-C's LOA. The first partner of one project/ADP shall be approved up to OD at least.

- i. The MoU/Agreement should be signed between the partner and WV before transferring resources to the partner
- ii. As a minimum, the following documents must be included in the signed MoU/agreement: approved proposal/Log-frame/implementation plan; approved budget; cash flow; fund transfer schedule from WV to the Partner organization or vice versa; required financial standards; and reporting requirements, conflict resolution.
- iii. Subsequent resources disbursement should be dependent on the status of the partner's level of implementation and the financial report on the use of the previous tranche. This should be mentioned in the MoU/agreement.
- iv. All WV's sub-grantees/partners must comply to Cambodia's law including all form of taxations

3. Budget, Overhead costs and Allocation of support costs

Budget should be prepared accurately and realistically in the standard template provides by WVI-C (refer to Annex 4) which has detailed number of unit, cost per unit and by monthly. A detailed and completed budget shall be signed and attached to agreement/MOU. The advance payment will be done on the basis of plan outlined in a signed monthly detailed budget.

Overhead costs are costs outside of direct project level. The maximum of overhead cost should be reasonable according to the project implementation approach. The responsible program people must carefully consider before approval in consultation with senior finance manager.

As a general rule, the proportion of various costs in the project under consideration should reflect the principle of “value for money”.

4. Allocation of Overhead Costs

- 1- Overhead costs, if any, shall be allocated to project funded by WV based on a fair share principle and consistently applied throughout the project life.
- 2- Relevant government grant regulations shall be applied if the funding source for the project is from government grant.

5. Procurement (Quotation, CGB, PO,...)

The partner organization should have proper procurement policy and procedures. If the procurement policy of the partner does not meet or loser than the requirement of WVI-C’s procurement policy for partner or in case the partner does not have one, the following points should be mandatory applied. The same as mentioned above, there will be an additional requirement for grant funded project.

- i. Quotation: It is recommended that 3 **quotations** be obtained by a written pre-approval quotation committee for a purchase of items costing from \$500 or above per shop. The committee should be peer and require taking quotes and sign on the quotations together.
 - a. Number of quote and committee:
 - i. \$100 - < \$500 – Two people purchase, no quote
 - ii. \$500 - <\$1,000 – Two people with two written quotes
 - iii. \$1,000 up – Three people with three quotes
- ii. Commission, Gift and Bribe - CGB (Annex 5): It is required to use the recommended CGB form of WVI-C and attach in payment voucher for every purchase from \$100 and above per shop, all quotations, and the purchases from one supplier six times per month. In the case of purchasing from one supplier from six times or more per month, the CGB is valid for 6 months.
- iii. Purchase Order (PO): It is required that the partner organization to have their own PO form for using with every purchase which requires quotation.
- iv. Delivery Order (DO): An acknowledgement of goods received with satisfaction quality and quantity on a formal DO form from supplier or on purchase request is required as a supporting document to make payment to supplier.
- v. Screening: There is a specific requirement for all Australia grant, US grant and UK grant for screening which will be specific in MOU with partner and partner is required to follow accordingly.

6. Segregation of duties and Level of Authority (LOA)

Segregation of duties

Transaction cycle should be designed to ensure that several positions are involved in the processing and that no individual is placed in the position to control the entire transaction.

- i. Approver, purchaser and payment maker must be different person
- ii. Approval of cash disbursement: the authorized person to approve payment cannot approve cash disbursement transactions initiated by him/herself (requester must be different from approver)
- iii. Making payment and recording transaction: those who are responsible for making payment (e.g. cashier) cannot create a permanent record of the transactions of those payments into the accounting system.
- iv. Bank/cash reconciliation must be prepared by different person from the one who handles day to day banking or cash operations.
- v. Partner shall assign limited number of senior staff as bank signatories. Check or bank transfer shall be approved by two bank signatories

Level of Authority

Partner shall define level of authority in approving different business matters within the organization such as procurement decision, cash disbursement level, enter into a contract, employment decision, etc.

7. Accounting records

- i. Accounting records must be maintained by the partner in accordance with the GAAP.
- ii. Accounting records must include all the expenditures incurred using funds transferred by WVI-C based on the contract/agreement.
- iii. Original supporting documents such as invoices and receipts must be kept by the partner organization. In case the donor requires submission of original supporting documents, the partner organization shall submit the original supporting documents to WVI-C. This requirement should be written in the contract/agreement.
- iv. Document retention must follow the longest one among country's regulations, the partner's policy, and WVI-C policy and donor requirement.
- v. Partner accounting records must be accessible for audit purposes upon request

8. Fund transfer and bank management

- i. Fund transfer can be done in various forms according to financial management capacity of partner from assessment result. For example: quarterly, monthly or activities by activities, advance funding or reimbursement funding.
- ii. The partner organization must use the fund from WVI-C only for the agreed activities in the MoU/agreement.
- iii. The partner will prepare funding request using template as per Annex 6 and submit to WVI-C by at least 7 working days before cash is needed.
- iv. Fund will be transferred to partner only after satisfactory review of financial report and project progress report of last period and other related documents.
- v. The approval of cash transfer shall be done in accordance to WVI-C Level of Authority guideline

- vi. Unless it is the requirement from donor, a separated bank account for the contract/agreement is not required if the partner organization can report a separated interest of each project funded by WVI-C.
- vii. The partner shall manage fund by using at least a bank account. Bank account holder's name should be the partner organization, and personal account is not allowed
- viii. Bank reconciliation must be made on a monthly basis

9. Fixed assets

- i. Item with useful life of one year and above with cost of USD 200 and above is defined as fixed asset.
- ii. Fixed assets purchased using WVI-C's fund should be used for the agreed activities.
- iii. The partner must maintain fixed assets register for all fixed asset items using template as per Annex 9.
- iv. Fixed asset purchased shall be updated into fixed asset register at least quarterly and physically verified at least annually.
- v. The partner is required to comply with the regulations set by the government such as legal registration and appropriate mandatory insurance for all vehicles purchased with funds from or through WVI-C
- vi. Disposal of assets bought with WVI-C funds during the agreement period by a partner will require authorization from WVI-C.
- vii. For grant and special project, if the requirement from the donor is lesser than the limited amount, the donor requirement must take precedence

10. Reporting

- i. All required reporting should be mentioned in the MoU/agreement.
- ii. Partner must submit a set of financial reports indicated in the MoU/agreement, using the agreed format (Annex 7).
- iii. Financial reports should include: project income and expense report with the comparison of budget and actual and variance explanation at a minimum \$500 and 10% per output. WVI-C may request Journal Listing or copies of cashbook, copies of supporting documents and fixed assets ledger.
- iv. The frequency of submitting financial report is monthly and the due date shall be due before WVI-C monthly closing book, normally 8th of the following month in order to ensure that the expenses are recorded in the month expenses occurred.
- v. Project progress report is required to submit quarterly by 15 days of the month following the quarter end using suggested templates as per Annex 8
- vi. End of project financial report is required to be submitted within 8 days following the project end day, while the progress report is required to be submitted within 15 working days following the project end day.
- vii. Any unspent fund at the end of the MoU/agreement period shall be returned to WVI-C. A request can be submitted to use such remainder and is subjected to WVI-C approval.

11. Record Retention

Receipts are to be retained & filed to enable access by auditor if required. WV requirements are that records are retained for a minimum of **10 years**. The documentation (or a copy) related to our funding should preferably be forwarded to us at the end of the grant period for safekeeping.

12. *Auditing and Performance Progress Review*

- i. WVI-C reserves the right to review all financial records and materials purchased with WVI-C funds, and to audit the funded project.
- ii. Financial monitoring along with programme monitoring must be carried out regularly according to the schedule specified in sub-grant agreement/MOU but at least twice a year by a team composed of finance and programming.
- iii. Monitoring team shall report the findings to relevant partner/sub-grantee for their management response by using the Partner Performance Review Report template (Annex 11) and shall be followed up before next review taking place.
- iv. The performance review report shall be reviewed by Finance Manager for Grants, Funding, Budget and Partner Management and relevant Associate Director or Senior Manager for Operations before communicating to sub-grantee/partner for management response by relevant managers who work closely with sub-grantee/partner.
- v. Sub-grantee/partner is required to submit the progress report of the previous findings by 3 weeks before next review schedule.
- vi. Monitoring should cover the areas of analysis of spending vs. budget, internal control, budget control, accounting practice, reporting accuracy, other general financial management, and quality implementation. Please refer to Annex 12 for Partner Performance Review Checklist and Guidance.
- vii. The findings of monitoring should be analyzed and utilized to improve management system and capacity of the partner organization.

13. *Labor Distribution Report – LDR (Annex 10)*

1. Staff salary and benefit charged to WVI-C funded project shall be supported by Labor Distribution Report (LDR) that outlines the actual time spent of each staff to project.
2. The LDR shall be prepared monthly after the fact and must be signed by staff and approved by first-hand knowledge manager/supervisor not later than 5th of the following month.

14. *Anti-Corruption*

- 1- WVI-C will not be responsible for any fraud or misappropriation or un-allowable cost found under sub-grantee/partner side.
- 2- WVI-C is zero tolerant against corruption including Bias, Conflict of Interest, Fraud, Bribery and Extortion.
- 3- WVI-C should not provide or continue to provide funding support to any sub-grantee/partner who involves in all kinds of corruptions until satisfactory management action has been taken.
- 4- Corruption expense is unallowable cost and sub-grantee/partner shall reimburse all those expenses back to WVI-C.
- 5- All sub-grantees/partners shall get anti-corruption training at the start of project and refresher training once a year.

15. *Close out*

At least three months prior to the end of sub-granting/partnering, the relevant project manager/AP manager/Operations manager, whoever works closely with sub-grantee/partner, should give an alert to sub-grantee/partner to be ready for close out activities required for sub-grantee/partner as detailed below.

Minimum Standard for Non-Community Partnering

- 1- Ensure there is no overspending by the end of project
- 2- Ensure that no outstanding expenses to be charged to project after the end of agreement/MOU
- 3- Un-spent balance by the end of project shall be transferred back to WVI-C within seven days after receipt of the written acceptant of final report submitted from WVI-C.
- 4- Ensure final reports both financial and programing are submitted on time
- 5- Submit the fixed asset listing and inventory list with the proposed transferring to WVI-C one month before project end. For grant funded projects, there may the rule that require the assets to be handed over to final beneficiaries or local partners, in such case the specific requirement will be putted in the MOU with partner and shall follow accordingly.
- 6- Ensure project documents are neatly filed for the period of 10 years and be ready for audit at any time.

Level of approval matrix

Description	Approval level
Capacity assessment (Annex 3)	Line managers up to OD for \$100K and below then ND level for more than \$100K up
Transfer or dispose of asset and inventory	Immediate manager who closely work with sub-grantee/partner up to OD
Sign on Sub-grant/Partner agreement/MOU	Immediate manager who closely work with sub-grantee/partner and OD up to \$50K then ND higher than \$50K to \$250K More than \$250K – Regional
Funding request	Immediate manager who closely work with sub-grantee/partner and OD up to \$100K then ND higher than \$100K More than \$250K – Regional
Financial report	Immediate line manager who closely work with sub-grantee/partner
Changes to approved proposal (except the change of project goal and outcome require to go back to original line of first proposal approve)	Immediate manager who closely work with sub-grantee/partner up to OD
Performance review and finding report	Immediate line manager who closely work with sub-grantee/partner
Transfer or dispose of asset and inventory	Immediate manager who closely work with sub-grantee/partner up to OD

Chapter III. Annexes

Annex 1: Standard Agreement for direct cash support to government partner

Annex 2: Standard Agreement for Sub-grantee/Partner

Annex 3: Capacity assessment form/Due diligent

Annex 4: Budget Template

Annex 5: CGB form

Annex 6: Funding Requested Form

Annex 7: Financial Report Template

Annex 8: Progress Report Template

Annex 9: Fixed Asset Template

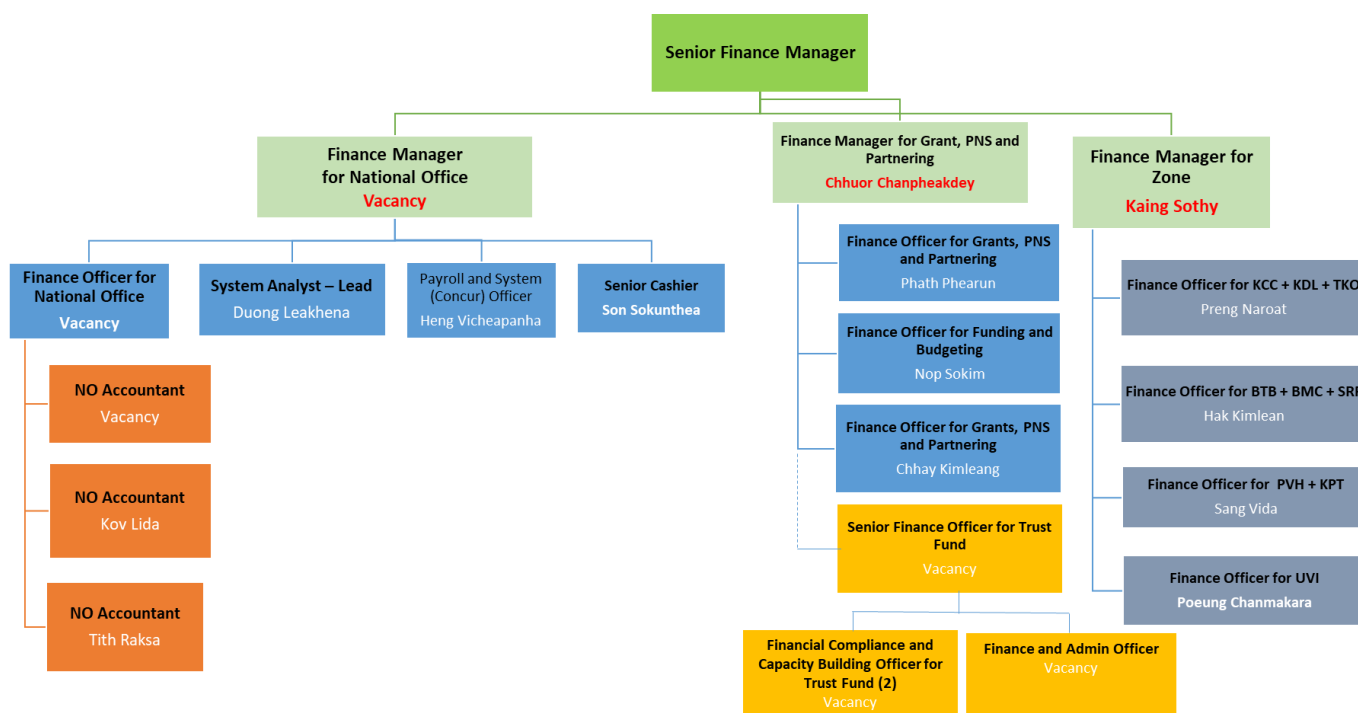
Annex 10: LDR Template

Annex 11: Partner Performance Review Report Template

Annex 12: Partner Performance Review Checklist and Guidance

ANNEX J: SPECIAL FINANCIAL MANAGEMENT ARRANGEMENT FOR WVI

1. FM structure and delegated responsibilities for Project



Summary of responsibility of the project's FM:

- The *Senior Finance Manager* based in Phnom Penh will provide overall leadership and management support to Finance Manager for Grant, PNS and Partnering and the project finance team for ensuring compliances and stewardship of the project.
- The *Finance Manager for Grant, PNS and Partnering* based in Phnom Penh will closely support to the project finance team on financial technical issues to ensure that project comply to donor requirements and on time submission of reports and all require information from donor. S/he will responsible to provide financial leadership to the project finance team on working with sub-grantees. Beside, this person also responsible in communicating all financial related issues with donor, internal and external stakeholders of the project.
- *Senior Finance Officer* for Trust Fund is 100% hire for this specific project to directly lead overall financial requirements for the project.
- The two *Financial Compliance and Capacity Building Officer* will closely work with all sub-grantees on financial capacity building, financial management, donor's compliance, budgeting and reporting.
- Finance and Admin Officer will support Senior Finance Officer to provide the administration work to project team such financial administration, procurement administration and control all the administration related matters for the project. Moreover, this position will support Senior Finance Officer in preparing monthly Statement of Expenditure to submit for replenishment.
- The project expenses will be approved by Senior Project Manager, Senior Manager for ISAF, Operations Director and National Director according to the assigned Level of Authority of WVI-C.
- For expenses happen at provincial level, the approval flow through Area Manager, Senior Manager for Zone or Provincial Manager, Associate Director for Transformation Development, Operations Director and National Director according to the assigned Level of Authority of WVI-C.

2. Designated Account

The initial advance and replenishments are transferred to the DA below:

Minimum Standard for Non-Community Partnering

- Bank Name: ACLEDA Plc.,
- Account Name: World Vision International - ISAF TF0B2129
- Account number: 0001-02-283228-1-8
- Account type: Current Account
- Account currency: US Dollar
- SWIFT CODE: ACLLBKHP
- CHIPS UID: 415637

The signatories for this Designated Account at ACLEDA bank are two among the below people:

No	Name of Bank Signatories	Position
1	Edward Danielraj Selvanayagam	National Director
2	Heng Rotana	People & Culture Technical Manager
3	Ny Sopharan	Associate Director for TD
4	Chiv Sobopha	Senior Finance Manager
5	Taing Sou Heak	Finance and Support Services Director
6	Leng Vireak	Operations Director
7	Teresa Ann Ferrari	Regional Leader

This bank account is maintained by World Vision International – Cambodia’s finance team at National Office, Phnom Penh. The funding balance will be monitored by Senior Finance Officer of this project with the support from Finance Officer for Grants and Partnering and Cashier based at National Office, Phnom Penh.

Process for Monthly Cash Request for Operations

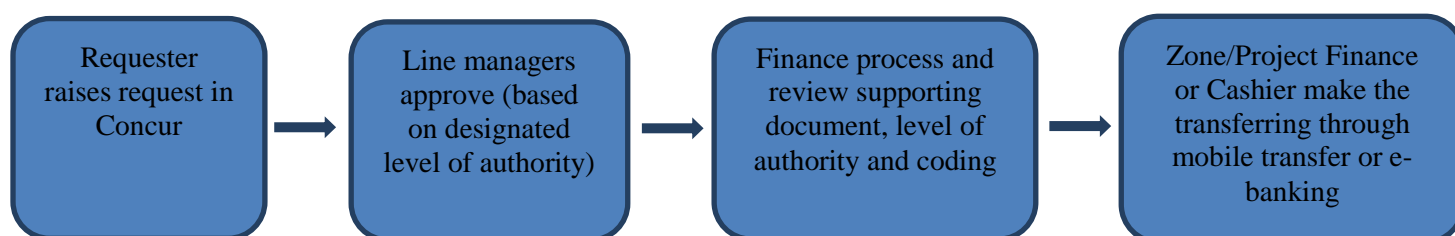
The separated bank account is not required to open at provincial and district level. The fund for this project is transferred to existing bank accounts of WVI-C at national office, provincial and district level monthly based on the monthly cash request from the project team at the field.

Below are the processes of the monthly cash advance from DA for operations:

- The monthly cash request is followed the standard template of WVI-C, prepared by each individual project coordinator or technical officer at the district based on work plan and the actual estimated cash need for the period and get Area Manager/Senior Manager for Zone/Provincial Manager/Senior Manager for ISAF/Senior Project Manager at his/her office based review and approve by not later than 15th of the month. Then,
- Each individual cash request’s holder at the district submits the approved cash request form to finance at their office base to review and consolidate with other projects for the cash needed at his/her own district level, and
- Responsible finance consolidate and submits the cash request of his/her own office to zonal/project/WVI-C national office finance for consolidating country cash request to submit to Global Centre to send money to Cambodia.
- Monthly or once every two months project finance will transfer the fund from DA to WVI-C’s pool account based on the actual expenses of the project.

Below are the processes of the cash payment/advance management for project implementation at district level:

- WVI-C uses Concur system for payment to staff such as cash advance, advance settlement and reimbursement. Each individual staff has account to login the system. Staff raises the request in Concur, the request will go to direct management of the requester and the approval is according to the Level of Authority.
- At Area Program/district of WVI-C, WVI-C uses Mobile Transfer system which WVI-C cooperates with Wing Specialize Bank on Payment - Cambodia by having cooperate account one per zonal office. Beside, WVI-C also use ACLEDA’s e-banking service with same process as mobile transfer.
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3. Accounting System and Procedures

Chart of Accounts

The project budget and expenses will be identified by project number and donor code as follows:

Coding	Definition	ENGAGING CITIZENS TO IMPROVE SERVICE DELIVERY THROUGH SOCIAL ACCOUNTABILITY	
		Project's Code	
Account Code	Determine project number	C213613	
T0	Determine area code of budget and expenses, one per each implemented province	- WB01: WB-Trust Fund Project	
T2	Determine internal expenses categories such salary, benefit, supplies, ministry/activities, travel,...	<ul style="list-style-type: none">- 810: Supplies and Materials- 811 – 811xx: Equipment, Furniture and Vehicle above \$1,000 per item- 812 – 812xx: Equipment, Furniture and Vehicle below \$1,000 per item- 820 – 820xx: Travel, Meals and Accommodation- 821 – 821xx: Vehicle Operating Costs- 831 – 831xx: Partner Funding Expense- 840 – 840xx: Occupancy / Office- 850 – 850xx: Telecommunications Services- 860: Hospitality (meeting expenses for project team)- 864: Printing Services (print necessary forms for project team use and staff ID card)- 865: Advertising and Brand Promotion (advertising for project's consultant or bidding)- 870 – 870xx: Fees and Taxes (bank fees and other fees and taxes)- 875 – 875xx: Consultancy (consultant expenses)	
T4	Determine donor code/funding source	AUSO0385 – WB Trust Fund AUSO0386 – WV Australia's Match Fund	
T6	Determine project log-frame code	(Refer to internal budget of WVI-C for detail)	
		T6	Logframe Description
		01.01	Component 1: Transparency and Access to Information
		01.01.01	Conduct inception meetings with key stakeholders at District level (ISAF Dissemination at District Level Workshop)
		01.01.02	Conduct ISAF inception meetings with key stakeholders (HCMC, SSC and at commune level
		01.01.03	Support the review and validation process of I4C (post-on) to ensure its accuracy

Minimum Standard for Non-Community Partnering

		01.01.04	Map vulnerable groups/families (year 1 & 3 only)	
		01.01.05	Conduct a preparation meeting with CAFs to prepare I4C awareness raising activities	
		01.01.06	Conduct participatory community meeting (I4C) to raise awareness of citizens on their rights and on national standards.	
		01.01.07	Conduct participatory community meeting to increase understanding and knowledge of citizens on the budgets of the commune and of service providers (open budget & performance)	
		01.01.08	Conduct I4C Mobile Kiosk at community level	
		01.01.09	Conduct citizen awareness raising on I4C via peer e-ISAF learning	
		01.01.10	Conduct citizen awareness raising on I4C via evening sessions	
		01.01.11	Citizens, especially vulnerable groups, are empowered and supported to engage with other existing social accountability mechanisms such as the Commune Council meeting, the Health Center Management Committee meetings and the School Support Committee meetings.	
		01.01.12	The CAFs conduct home visits to vulnerable families to enhance their knowledge on rights and national standards and collect their feedback on the performance of service providers.	
		01.01.13	Develop technical guidance and implementation for ISAF at district level and in urban context	
		01.01.14	Revised ISAF guidance including demand side, operational guide, on post on validation	
		01.01.15	Develop ISAF Phase II communication strategy to increase participation in the ISAF process, increase understanding of citizens of their rights and national standards and to ensure visibility of achievements and progress	
		01.01.16	Produce communication products to increase participation in process	
		01.01.17	Produce communication products to increase understanding of citizens of their rights and national standards	
		01.01.18	Promote participation in the ISAF process targeting migrants, most vulnerable and members of marginalized groups	
		01.01.19	Support citizen awareness raising on I4C through public communication	
		01.01.20	Develop I4C visual aid (calendar, posters, banner, shirt for CAF...)	
		90.01.01	Communication Officer and Public Liaison officer @ 100%	
		02.01	Component 2: Citizen Monitoring	
		02.01.01	Conduct inception meeting with key stakeholder in target commune on CSC	
		02.01.02	Conduct pre-meeting/preparation with CAFs to prepare Self-assessment meetings and CSC	
		02.01.03	Conduct Community Score Card with citizens including students	
		02.01.04	Conduct self-assessment with service providers to inform community score card	
		02.01.05	Organize pre-meeting/preparation with CAFs for Single and Multi-interface meeting	
		02.01.06	Conduct single-interface meetings	
		02.01.07	Conduct Multi-Sector interface meeting in target communes to produce the JAAP	

		02.01.08	Form the JAAP Committees (JAAP-C) and provide an orientation to the operation district (OD), education office, district and provincial committee for budgeting and planning and local service deliveries on JAAPC role and responsibilities.	
		03.01	Component 3: Implementation of Join Accountability Action plans (JAAPs)	
		03.01.01	Conduct JAAP Dissemination at commune level	
		03.01.02	Conduct JAAP quarterly follow up meeting	
		03.01.03	Integrate JAAPs' actions into Commune Investment Program (CIP)	
		03.01.04	Integrate JAAPs' action in DIW	
		03.01.05	Analysis and research on ISAF data for local to national linkages	
		03.01.06	Support the design and development of the national Database	
		03.01.07	Review M&E requirements and guidelines to link to national database	
		03.01.08	Ensure quality reporting	
		03.01.09	Develop data collection and management system for M&E and policy analysis purposes (linked to the national JAAP database)	
		04.01	Component 4: Capacity building	
		04.01.01	Develop and implement capacity building plan for implementing partners	
		04.01.02	Conduct ToP training to project staffs and implementing partners	
		04.01.03	Conduct ToT training to project staffs and implementing partners	
		04.01.04	Identify and recruit CAFs	
		04.01.05	Conduct modules training 1&2 on "ISAF introduction and I4C" for recruited CAFs (and selected service providers)	
		04.01.06	Conduct 4-day Module 3 "citizen monitoring" training to CAFs (and selected service providers)	
		04.01.07	Conduct 4-day Module 4 "supporting collective Action for change" training to CAFs (and selected service providers)	
		04.01.08	Conduct CAF coaching meeting quarterly.	
		04.01.09	Conduct JAAPC member capacity building on role and responsibilities, monitoring and reporting	
		04.01.10	Conduct feedback and learning forums annually	
		04.01.11	Conduct meeting feedback and learning forums at district level with demand side representatives - semi-annually	
		04.01.12	Conduct feedback and learning forums quarterly	
		04.01.13	CAFs implement the citizen feedback mechanism	
		04.01.14	Review I4C visual aids, promotional material, content, information on budget and related technical guidelines	
		04.01.15	Ensure consultation of CSOs and other key stakeholders in development of technical guidelines	
		04.01.16	Produce communication products to increase visibility of progress and achievements of the project	
		04.01.17	Design a visual identity and branding for ISAF	
		04.01.18	Develop ISAF website	
		04.01.19	External launching	
		04.01.20	Project start-up workshop	
		90	Project Consultant and Running Costs (Admin Cost)	
		90.01.XX	Project Consultant	
		90.02.XX	Other running costs (admin cost)	
		92.01.XX	Share salary and benefit of technical staff	

		93.01.XX	Share salary and benefit of organization's support staff	
T7	Determine sector of project implemented	S02: Community Engagement for Child Well-being		
T9	Determine cost types for budget and expenses	DPC: direct project cost		

Accounting Software and System

WVI uses **Sun Cloud** system to maintain the accounting record, **Concur** for staff payment such Cash advance, Advance settlement and Reimbursement and WVI uses **Provision** for purchasing.

The paid payment vouchers are filed decentralize at zonal or Phnom Penh office based on cash flow. The accounting data of expenses in Concur are manually transferred to Sun Cloud by each responsible finance while accounting data for expenses in Provision are automatically link to Sun Cloud.

Payment to Sub-Grantees:

WVI-C where applicable, will provide an advance to the sub-grantees amounting to three months budget according to the agreed work plan.

All sub-grantees require to open a separated bank account and the payment will be made from the project designated account of WVI-C directly into sub-grantees DA. At the end of each quarter, the sub-grantee will prepare a progress report detailing progress against planned activities in the work plan, cash balance report and cash projection for the next quarter and submit to **WVI-C** for review and approve. The subsequent cash transfer to the sub-grantees will be the quarterly cash projection less available cash balance. The original documents should be kept at sub-grantee's office for the grant recipient's monitoring and auditing purpose. **WVI-C** shall ensure that the NGOs fully understand the FM requirement with regard to the grant before any advance is given.

The funding advance to sub-grantee will be recorded in pre-paid account and will be cleared monthly with satisfactory monthly financial report submitted by sub-grantee in the standard template of WVI-C (Annex 2).

4. Food Allowance, Accommodation , Travel Expenses and Other fees

4.1. Food, Accommodation and Travel Allowances for WVI-C staff and consultant

(Refer to WVI-C's guideline 7.1 Domestic Travel Expense and 7.2 International Travel Expense of HR-National Policy Manual - English Version and subject to change according to the revision of this policy – Annex 3)

4.2 Food, Accommodation and Travel Allowances for project partners

The following policy is extracted from WVI-C's guideline 9.08 Allowance for Local Partner -Revised 1 November 2019. It shall be aligned with WB requirement and subject to change according to the revision of this policy.

Government staffs are expected to be paid by their respective offices for services and/or time given towards ISAF activities. Whenever WVI-C is required to pay per diem, accommodation or transportations or make reimbursements to participants of ISAF activities, it will be done according to the following policies:

a. Meeting/training allowance

Allowance for participating event (meeting, training or workshop)

Minimum Standard for Non-Community Partnering

Level of activity	Full Day – from 6 hours and more	Half Day – from 3 hours and more
Village	R10,000	No
Commune/Sangkat (combine villages)	R25,000	R15,000
District (combine communes/sangkats)	R35,000 In case CAF in the same district, but commune more than 40km, and need to stay overnight at district, accommodation can claim based on actual receipt.	R25,000
Provincial/City (combine districts)	R80,000	R60,000
National (combine provinces)	R100,000	R80,000

Allowance for facilitating project activities or join as resource person for meeting/training/workshop

Level of CAF	Full Day – from 6 hours and more	Half Day – from 3 hours and more
Commune/Sangkat (Play roles over villages)	R40,000 This case also apply with CAF who support other commune on some activities like score card and interface meeting.	R30,000
District (Play roles over communes/sangkats)	R80,000	R60,000
Provincial/City (Play role over districts)	R120,000	R80,000
National (Play role over provinces)	R180,000	R100,000

CAF's allowance for processing financial document, data entry and project monitoring

Type of Activity	Commune/Sangkat (Play roles over villages)	District (Play roles over communes/sangkats)	Provincial/City (Play role over districts)
Preparing and reviewing settlement document	R4,000/settlement (transportations to settle document at district)	R6,000/commune R10,000/district	No
Preparing replenishment and cash reconciliation	No	R16,000/replenishment	No
Preparing monthly M&E, financial report and other required finance works	No	R32,000/day	R32,000/day
Data entry	No	R16,000/half day R 32,000/ day	R16,000/half day R 32,000/ day
Project monitoring	No	R25,000/half day R 40,000/ day	R40,000/half day R 60,000/ day

Note: - Preparing financial report and other required financial works at district level allows one day per month for one finance and CAF leader. Also one day per month for provincial level for one finance and CAF leader.

- Preparing replenishment and cash reconciliation at district level allows one day per time/replenishment.

- The number of day for data entry is based on the actual need of project cycle by shall not exceed 2days per person per month per district. TO will ensure the accuracy number of days need for the months.

b. Refreshment

- 1- One time refreshment/snack can be provided when the meeting or training lasts three hours or more a day, and two times for meeting or training that lasts six hours or more a day.
- 2- When WVI-C purchases and prepares such refreshment, cost, excluding drinking water, per time per person should not exceed 2,000 Riel.
- 3- When the service package is purchased, refreshment cost should be reasonable in relation to an appropriate context.

c. Phone card allowance

- Phone card allowance for staff will apply based on the organization's guidance
- Phone card allowance can be provided to CAF and stakeholders to facilitate the project activities according to the real need per justification from project field staff and approve by authorized level of authority of the implemented organization.
- Phone card is **“not allowed”** for project staff members including facilitators/ moderators, trainers, or participants who engaged or attended the **“training and workshop events”** (reference to the financing agreement).

5. Purchasing Procedures for Expenses in relation to Training/Workshops and Operating Costs

Expenses for trainings/workshops and operating costs will be purchased in accordance with WVI Procurement Policy V1.2 and related supplementary communication on exceptional case and the changes.

Project staff is required to raise the request together with supporting document in Provision for buyer actions and line management approval. The summary of the threshold is as follows:

- 1- The purchase of non-contract items less than \$500 per supplier, can be done by either normal staff or procurement staff outside Provision system.
- 2- The purchase of contract items regardless amount can be done by every staff through Provision
- 3- The purchase from \$ 501 to \$3,000 require at least two written quotes obtain by procurement staff/buyer and approve supplier selection by procurement staff/buyer
- 4- The purchase from \$ 3,001 to \$10,000 require at least two written quotes obtain by procurement staff/buyer and approve supplier selection by Head of Procurement department
- 5- The purchase from \$ 10,001 to \$15,000 require at least two written quotes obtain by procurement staff/buyer and approve supplier selection by Finance and Support Services Director
- 6- he purchase from \$ 15,001 up \$15,000 require at least two written quotes obtain by procurement staff/buyer and approve supplier selection by National Procurement Committee from leadership or management level from cross functions.

Detailed processes are in WVI Procurement Policy V1.2 and related supplementary communication on exceptional case and the changes.

In particular, expenses on radio live show and rebroadcasting on radio in relation to communication activity are considered as the training/workshop given that an objective of these expenses is to transfer

Minimum Standard for Non-Community Partnering
knowledge/understanding of the project's activities to people in the communities.

Annexes:



Annex 2-Sample
MOU with NGO.doc



**Approved LoA FY18-
Effective 1 -Feb-2018**



Final revised
Per-diem Form June



International
Perdiem Form May 1