

**KINGDOM OF CAMBODIA
NATION RELIGION KING**

**Solid Waste and Plastic Management Improvement Project
IDA Credit No. 7292-KH**

TERMS OF REFERENCE

National Financial Management Consultant

Institution: Ministry of Interior
Recruitment type: Local Based Recruitment
Hire/Procurement type: National Individual Consultant (NIC)
Term Duration: Two years of contract services with possible extension and based on performance evaluation. Initial 6-month probation period.
Closing date: September **X**, 2023
Starting date: October **X**, 2024

I. Introduction

1. The objective of the solid waste and plastic management improvement project (the Project) is to improve solid waste and plastic management in selected areas. The project will be implemented over a period of 6 years (2023-2029), and budget of US\$67.3 million will be allocated for the following four components: Component 1 – Institutional Strengthening for Solid Waste and Plastic Management (US\$ 4.32 million, implemented by Ministry of Environment), Component 2 – Integrated Solid Waste and Plastic Management, Planning, Monitoring, and Capacity Building for Participating Provinces, Municipalities and Districts (US\$8.42 million, implemented by Ministry of Interior). Component 3 – Solid Waste and Plastic Management Infrastructure (US\$54.56, implemented by Ministry of Public Works and Transport) and Component 4 –emergency response with zero allocation has been provisioned for the Bank to provide emergency support in the event of a natural disaster, emergency and/or catastrophic event.

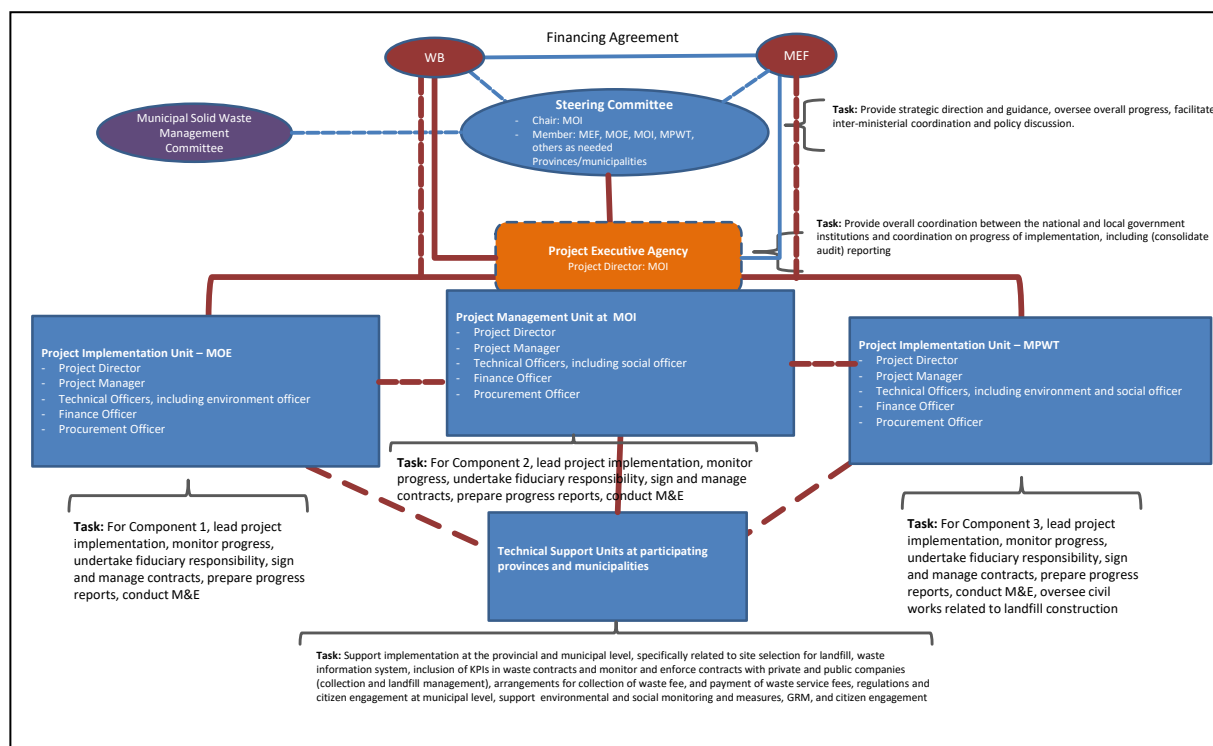
2. Components 1 and 2 are divided into sub-components for which component A is financed from the PROBLUE Trust Fund and Component B from IDA. There are separate legal agreements for the two financing sources. Specifically, sub-component 1A: Strengthening of institutions, legislation, policies, and regulations for solid waste and plastic management (PROBLUE TF US\$2.1 million) and sub-component 1B: Strengthening of waste information, cost calculations of solid waste services, and reporting systems (IDA US\$1.42 million).

3. Component 2 will finance activities in eligible provinces, municipalities and districts including Siem Reap, Kampong Speu, Kandal, Battambang and Sihanoukville. Specifically: sub-component 2A: Strengthening the capacity of participating provinces, municipalities and districts in managing and monitoring waste services and improving solid waste and cleanliness conditions (PROBLUE TF US\$0.9 million); and sub-component 2B: Providing transaction advisory services and developing geospatial waste information systems to enable improved waste collection and disposal services (IDA US\$5.52 million).

4. Component 3 supports reducing waste (including plastic) leakage to the environment, improving resource efficiency and reducing environmental pollution in participating provinces and municipalities. It focuses on: (a) increasing landfill disposal capacities; (b) reducing environment and social impacts of waste disposal and disposal sites; (c) reducing the volume of greenhouse gas emissions from the solid waste sector due to staged introduction of segregated collection, material recovery and recycling, as well as disposal with landfill gas collection and abatement; and (d) increasing the quantity of waste and plastic recovered, recycled, and composted.

5. Provinces that are envisaged to receive investment financing under component 3 are: (a) Siem Reap, (b) Kampong Speu, and (c) Kandal. Battambang and Sihanoukville have existing constructed sanitary landfills, but the project could support other infrastructure including transfer stations and materials recovery facilities (MRFs) in these two provinces.

6. The implementation arrangements are presented in the figure below



II. The Project Development Objective (PDO) and Key Results Indicators

7. The PDO is to improve solid waste and plastic management in selected areas, and in case of an Eligible Crisis or Emergency, respond promptly and effectively to it. There are three PDO level indicators that will be measured through the following indicators: (i) Proportion of population in selected areas with regular household waste collection, to be measured by the percentage of population that will have regular waste collection; (ii) the landfill disposal capacity operational per defined criteria, to be measured by the amount of landfill disposal capacity that will be realized under the project in Cubic Meter (m³); (iii) plastics policies, guidelines, or standards developed, to be measured by the number of policies, guidelines or standards developed; and (iv) the percentage of municipal solid waste recovered, recycled, composted and/or treated with other techniques.

8. The World Bank’s Environmental and Social Framework (ESF) apply to the project, including the following Environmental and Social Standards (ESSs):

- ESS1: Assessment and Management of Environmental and Social Risks and Impacts;
- ESS2: Labour and Working Conditions;
- ESS3: Resource Efficiency and Pollution Prevention and Management;
- ESS4: Community Health and Safety;
- ESS5: Land Acquisition, Restrictions on Land Use and Involuntary Resettlement;
- ESS6: Biodiversity Conservation and Sustainable Management of Living Natural Resources;
- ESS7: Indigenous Peoples/Sub-Saharan African Historically Underserved Traditional Local Communities;
- ESS8: Cultural Heritage; and
- ESS10: Stakeholder Engagement and Information Disclosure

9. Key documents to address environmental and social (E&S) risks include an Environmental and Social Management Framework (ESMF), Labor Management Procedures (LMP), Indigenous

People Planning Framework (IPPF), Resettlement Policy Framework (RPF) and Environmental and Social Commitment Plan (ESCP).

III. Objective of the Assignment, Tasks and Deliverables

10. The objectives of the assignment of the National FM Consultant (National Financial Management specialist) are: (i) develop finance capacity improvement plan for the project FM team of the Ministry project team; (ii) prepare/ update the supplementary project financial management manual and FM annexes to the Project Operation Manual and train/ disseminate to all project staff; (iii) support the project team to implement the Cash Basis of Cambodian Public Sector Accounting Standards issued by MEF's Announcement № 034, dated the 28th of January 2020 for all projects financed by the Development Partners (DPs) from 01 January 2020; and (iv) install computerized accounting software (Sage 50) and develop Chart of Accounts aligned with the treasury codes.

11. **Main Tasks.** The National Financial Management Consultant needs to work closely with the Ministry project team to achieve the above objectives of the assignment. The main tasks of the consultant are included as follows:

- Install the Computerized Accounting Software and coordinate with service provider to customize the reporting formats based on the project needs and develop chart of accounts for the project aligned with the Government account codes;
- Update the project FM manual and ensure a clear set of internal control system and procedures for the project financial managements (staff, budget, accounting, fund flow, disbursements, contract managements/payments and reporting);
- Ensure all fund receipts and expenditures are authorized in line with established financial procedures and loan agreement with proper supporting documents and accurate recorded in the Accounting System,
- Assist FM team in day-to-day basis in using the Computerized Accounting Software, accounting entry and closure of account (month-end and year-end) including journal vouchers, disbursement vouchers, receiving vouchers, petty cash payment vouchers , bank reconciliation, trail balance, and balance sheet;
- Assist the Project's FM team in maintenance of proper books of accounts, management of project bank accounts, advance payment and clearance, and fixed asset management;
- Assist in preparation of Annual Work Plan and Budget (AWPB) and advise the project team on the correct budget lines, source of funds, regular budget evaluation and variance analysis, prepare a catchup plan in order to ensure the delivery of the approved AWPB satisfactorily;
- Assist the Project's FM team to ensure that the project applies appropriate payment procedures for goods, works and services against claims for payments in accordance with applicable FM policies and procedures;
- Assist day- to- day finance supports to the project FM team to monitor the contract registers of goods, works and services, claims of payments, administrative and office spending, and control advance register;
- Assist the FM team in management of advance accounts and cash management of the projects and ensure sufficient cash flow needs and adequacy of recording of financial transactions and reconciliation;
- Assist and review the Interim Payment Certificates (IPC) from the contractors, and the claims of payments from the suppliers and service providers;
- Prepare Withdrawal Applications and Statement of Expenditures (SOE) with relevant supporting documents as required by the Disbursement and Financial Information letter for submission for MEF's approval before sending to the World Bank;
- Assist the project team in preparing regular Interim unaudited Financial Reports (IFR) for the Project's management review and approval before furnishing the IFR to MEF and the World Bank;
- Assist FM team to prepare the required financial reports and year-end financial statements and other financial statements as required by the project;

- Assist in reviewing budget requests for training activities, travel missions, and office supplies and ensure the recurrent costs of the project are complied with the approved FM manual;
- Conduct field monitoring visits to support the provincial project offices occasionally and to provide FM support and checks/ review the outputs/ deliverables of the contractors and consultants and the status of the on the said contract performance and reporting requirement;
- Prepare and deliver financial capacity improvement and skills transfer to the Government FM team and working with the World Bank team and financial management specialist;
- Ensure that agreed FM actions and recommendations from the Project Implementation Support Mission and Internal and External auditors are properly and timely implemented; and
- Perform ad hoc tasks as requested by FM team , Project Director and Project Manager.

12. **Required Skill and Qualification**

- Bachelor's degree in accounting or equivalent degree, or certified accountant from the internationally recognized professional accounting body.
- At least 8 years of relevant work experiences in financial management and accounting with international organizations.
- Familiarity with the Standard Operating Procedures (SOP)/ Financial Management.
- Have good knowledge on operations and installation of the computerized accounting software.
- Have good knowledge in taxes and duties for the contracts of goods, works and services according to the law on taxation of Cambodia.
- Team works and team spirit under the Government and international environment.
- Good command of spoken and written English.

13. **Location, Duration and Other Matters**

- The duty station will be in the office of the Project at the Ministry of Interior
- The Consultants are expected to start the work as soon as conveniently possible

14. **Reporting**

- The Consultant will report to Project Director and Project Manager.

15. **How and where to apply.** Interested consultants are required to submit a Letter of Expression of Interests to the address mentioned below:

- The Ministry of of Interior
- Solid Waste and Plastic Improvement Project
- Street: Norodom Boulevard, Khan Chamcar Mon, , Phnom Penh, Cambodia. Email: sovannarithimoi@gmail.com