

GRANT IMPLEMENTATION GUIDELINES

**National Council for Sustainable Development /General Secretariat for Sustainable
Development**

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ACRONYMS AND ABBREVIATIONS

CB	Cash Book
CCCA	Cambodia Climate Change Alliance
CDC/CRDB	Council for the Development of Cambodia / Cambodia Rehabilitation and Development Board
Cr	Credit
Dr	Debit
FMIS	Financial Management Information System
GIG	Grant Implementation Guidelines
GL	General Ledger
JV	Journal voucher
LoA	Letter of Agreement
MoU	Memorandum of Understanding
PCB	Petty Cash Book
PCV	Petty Cash Voucher
PV	Payment voucher
RV	Receipt voucher
TF	Trust Fund
NCSD	NCSD-General Secretariat
ToR	Terms of Reference

1. INTRODUCTION

This Grant Implementation Guidelines (GIG) has been prepared for recipients of the Cambodia Climate Change Alliance (CCCA) Trust Fund grants (“grantees”). The guidelines have two main objectives: i) provide information on the minimum standards required for the management of Trust Fund (TF)-funded projects; and ii) in the event that the grantee’s own systems do not meet these standards, provide a set of procedures that grantees should use.

If the initial capacity assessment of a new grantee determines that the grantee’s systems and procedures are in line with the standards and principles outlined in the present GIG, these procedures can be applied. In such a case, the NCS-D-General Secretariat NCS-D-GS will require a copy of the grantee’s procedures, to be used as a reference for project spot-checks and audits and the grantee’s procedures will be referenced in the project agreement.

If the initial capacity assessment concludes that the grantee’s own procedures are insufficiently developed or otherwise do not meet the standards and principles outlined in the present GIG, the grantee will be asked to use the detailed procedures included in the GIG as a reference for the management of TF-funded projects. As part of its capacity development mandate, the NCS-D will provide grantees with guidance and support to facilitate the implementation of the GIG.

The GIG do not intend to cover in detail all aspects of project management. Key procedures are described in more detail, but grantees can develop/use additional tools, provided they are in line with GIG standards.

These guidelines have been developed in full compliance with the Royal Government of Cambodia’s National Operating Guidelines for Externally Financed Projects/Programs in Cambodia (CDC/CRDB, 2006). It is recommended that these guidelines be reviewed after each call for proposals, and at a minimum every 3 years, to include lessons learnt from project implementation and any changes in the relevant rules and regulations of the Royal Government of Cambodia.

2. LEGAL FRAMEWORK, ROLES AND RESPONSIBILITIES

2.1 Legal framework

The approval of a project proposal by the CCCA Programme Support Board provides the grantee with a mandate to implement the concerned project. The subsequent signature of a Letter of Agreement (LoA) or Memorandum of Understanding (MoU) between the entity in charge of administering the Trust Fund and the grantee constitutes an agreement to implement the specified activities in accordance with the approved work plan and budget. The project proposal, including work plan and budget, is annexed to the LoA or MoU, together with a schedule of payments.

The grantee is responsible for mobilizing the required inputs and achieving outputs in full compliance with this contractual agreement.

2.2. NCS-D-General Secretariat Roles and Responsibilities

The Trust Fund provides a unified engagement point for Development Partners and a multi-donor financial facility to provide resources for climate change capacity building at national and local government level. The objective of the Trust Fund is to support the implementation of climate change projects that respond to key priorities stipulated in the Cambodia Climate Change Strategic Plan 2014-2023.

The NCS-D-General Secretariat is in charge of the management of the portfolio of TF grants, from the design/call for proposal stage to project closure. The NCS-D-General Secretariat performs the following functions:

- Administration of the grant portfolio to ensure that grant implementation is in line TF objectives and relevant rules and procedures. This includes monitoring progress of the

projects towards intended outputs and outcomes, ensuring that resources entrusted to the Trust Fund are utilized appropriately, organizing the sharing of lessons learned from the projects and their contribution to national policy-making, and reporting on progress to the RGC and donors;

- Provision of guidance and capacity development services to grantees, both during project design and throughout project implementation, to support the achievement of high project management standards.

2.3. Grantee Roles and Responsibilities

Detailed responsibilities of grantees are defined in the grant agreement (letter of agreement or memorandum of understanding) signed with the Trust Fund. Each grantee is responsible for:

- Undertaking activities as described in the Project Document and Budget;
- Using the funds provided pursuant to the agreement for the purposes related to producing the results specified in the project document.

While the Trust Fund does not prescribe any specific management structures, grantees must ensure that adequate capacities are in place for key project management functions, including:

- **Project management:** A project manager should be designated to lead the project team on a day to day basis. This person will be responsible for the conduct of project activities and delivery of project outputs as defined in the project document. The project manager usually has delegated authority to approve most project transactions, and manages project inputs within the limits /variance defined by the grantee's procedures. The project manager is also in charge of the **monitoring** of project activities, risks and any deviations from plan (this may be supported by M&E staff as appropriate). Based on the results of monitoring, the project manager may adjust activities within his/her delegated authority, or request approval from the grantee's oversight body and/or NCSD-General Secretariat if the required changes exceed his/her authority. It is essential that the project manager has the right mix of technical and management skills to perform these functions effectively and efficiently;
- **Financial management:** One person should be designated to act as project accountant. It is important to ensure that this person has the required skills and experience to handle the project's financial transactions and provide expenditure reports to the standards required by the Trust Fund. The use of separate staff to manage cash (cashier) is encouraged to ensure segregation of duties, while acknowledging that this might be difficult for smaller organizations or projects. Additional finance staff may provide support as required;
- **Administrative, human resources management and procurement functions** should be clearly assigned to qualified grantee staff, on a full or part-time basis depending on the needs and size of the project;
- Grantees should ensure that **project oversight** procedures are in place, and staff identified to perform this function. This would usually be done through a project steering committee or board, with involvement of the grantee's senior management and key project partners. This function is essential to review on a regular basis if the project is on track to achieve intended results (outputs and contribution to outcomes), if risks are properly managed, take remedial action if needed, and provide recommendations on any project revisions that would require consultations / approval from the NCSD-General Secretariat.

In addition to being adequately staffed, these key functions should be performed within a clear procedural framework. The following sections of these guidelines provide information on standards expected by the NCSD-General Secretariat.

These project management capacities will be assessed by the NCSD-General Secretariat as part of the grant appraisal process, through a desk review of proposed management arrangements and an on-site visit. Any gaps will be discussed with the grantee and agreed actions included in the project document.

3. REPORTING REQUIREMENTS

3.1. Progress report

3.1.1. Quarterly progress reports

A Project Progress Report will be submitted on a quarterly basis, in line with the template in Annex REP-1. The report shall include the following attachments:

- i. Overall Work plan and Activity Progress Table (Annex RBM-1)
- ii. Results Framework Tracking (Annex RBM-2)
- iii. Key deliverables produced during the reporting period (such as reports, communication tools or studies) shall be attached to the quarterly progress report. For details on the templates RBM-1 and RBM-2 refer to Section 7.1.

The Report of the 4th, and 8th Quarter and the Final Report shall include in attachment the I Annex RBM-6 on beneficiaries of field activities (for details refer to Section 7.1).

The reports shall be submitted within ten days after the end of concerned the quarter. The NCSD-General Secretariat will provide comments or seek clarification, if required, within 10 working days.

3.1.2. Final project report

A final project report shall be submitted within 60 days after the end of the project or completion of the activities; the report will be prepared in line with the template in Annex REP9

The report shall include the following attachments:

- i. Overall Work plan and Activity Progress Table (Annex RBM-1)
- ii. Results Framework Tracking (Annex RBM-2)
- iii. Field activities Beneficiaries Tracking (Annex RBM-6)
- iv. Training activities and Awareness Raising Beneficiaries Tracking (Annex RBM-7)
- v. Tracking of outreach and communications (Annex RBM-8)

For details on the templates above refer to Section 7.1.

The report shall be delivered on a CD/DVD support containing all the relevant deliverables produced during the project.

3.2. Financial reporting requirements

Financial reporting requirements will be spelled out in the Letter of Agreement with the grantee.

3.2.1. Quarterly financial report

The standard requirement is for a quarterly financial report to be submitted to the NCSD-General Secretariat within ten days after completion of the concerned quarter.

Below is the list of forms to be completed by grantees for their quarterly financial report.

- i. Quarterly financial report and funds request (Annex-REP-2)
- ii. Expense report (Annex-REP-3)

- iii. Budget forecast (Annex-REP-4)
- iv. Transaction listing (Annex-REP-5)
- v. Advance register (Annex-REP-6)
- vi. Bank reconciliation (Annex-REP-7)
- vii. Cash reconciliation (Annex-REP-8)
- viii. Fixed asset register (Annex-FIN-9)
- ix. Contract register (Annex-PRO-14)

(Please refer to annexes REP-2 to REP8, FIN-9 and PRO-14 for templates of these documents)

If grantees are already using similar forms for their existing projects, these can be used as long as they meet the minimum information requirements of the Trust Fund. If grantees have not used these forms in the past or if their existing forms do not meet requirements, the standard forms provided by the NCSG-General Secretariat should be used. This will be assessed by the NCSG-General Secretariat during the initial capacity assessment of each grantee.

Submission should be made both electronically (scanned documents sent through email) and in hard copy to the financial management officer. NCSG-General Secretariat

The NCSG-General Secretariat will review each report, request clarifications and/or improvements if required.

Monthly financial reports shall be printed and kept at the grantee's office (see section 4.2.2. for more details on the standards expected).

3.2.2. Final financial report

A final financial report must be submitted within sixty days of project completion. The final financial report is basically the expenditure report for the final quarter of the project,

All financial reports should be prepared in US Dollars, using the UN operational rate of exchange for USD-Riel conversion provided by the NCSG-General Secretariat.

3.3. Request for fund disbursement

3.3.1. Cash and Bank Account

Grantees should open a dedicated US dollar current bank account to receive Trust Fund disbursements. After opening the new project bank account, a vendor form should be filled out and sent to the NCSG-General Secretariat along with a copy of the bank information issued by the bank. The bank account name should include the name of the organization (e.g Organization/CCCA3/project name).

Note 1: the current Trust Fund bank account is established at J Trust Royal Bank. Grantees are encouraged to open their project bank account in this same bank, to avoid transfer costs. Transfers to other banks are possible, but transfer costs will be charged to the grantee's account.

Note 2: the requirement for a separate bank account may be waved in exceptional cases, when the use of a single bank account is a policy of the grantee, and the capacity assessment conducted by the NCSG-General Secretariat has determined that the grantee has adequate capacity to track multiple sources of funds and perform bank reconciliation.

Each grantee shall nominate three authorized signatories for the bank account, with two signatures required to operate the account. Names of authorized signatories and their specimen signatures shall be submitted by the Project Director to the NCSG-General Secretariat. Any changes shall be notified to NCSG-General Secretariat, with signatures of the new authorized signatories.

Bank Receipts:

- When cash is credited to the project account, a notification/credit advice should be received from the bank.
- A *receipt voucher* should be completed by the accounting staff, and recorded in the computerized accounting system or excel accounting spreadsheet.
- The computerized accounting system and/or excel accounting spreadsheet should show the transaction date, voucher reference number, transaction description, fund, activity, indicate the amount withdrawn and deposited, bank balance, charge to account codes, and show amount in debit or credit.
- All receipt vouchers shall be sequentially numbered.
- Receipt vouchers, together with supporting documents, shall be filed by the accounting staff in a *receipts voucher file* by yearly numerical order.

Bank Payments:

- All payments shall be made by cheque or transfer.
- A payment voucher shall be prepared by the accountant and approved by the authorized project director/ manager.
- All relevant supporting documents must be attached to payment voucher, such as original purchase order, goods/services received note, and suppliers/contractors invoice.
- All payments vouchers should be sequentially numbered.
- The payment voucher, together with supporting documents will be reviewed by finance staff for issuance of cheque. The PV and cheque should be forwarded to an authorized signatory, usually the project director/ manager for payment approval.
- The above documents will be returned to accounting staff, who will check the signatures and send the signed cheque to payee. Supporting documents should be stamped "PAID" immediately after approval to ensure there is no duplication of payment.
- Accounting staff enters the details of the payment voucher into excel accounting spreadsheet or in the computerized accounting system on a daily basis then should be stamped "POST" on each vouchers.
- Payment vouchers and supporting documents should be filed in a Payment Voucher File by monthly number order.

Recording Bank Transactions:

- A payment voucher or receipt voucher should be used to account for the transaction of payment or received.
- A payment voucher has to be supported by a supplier's receipt showing that payment has been received.
- Both payment and receipt voucher must be properly recorded in excel accounting spreadsheet or computerized accounting system.

Bank Security:

- At least two signatories are required for cheque payment.
- Blank cheques are never signed in advance.
- Cheques made payable to a nominated signatory is not signed by that person.
- Unused cheques are safeguarded and spoiled cheques securely retained. Cheque books are kept secure by the responsible person, with restricted access.
- Void cheques are retained, crossed, marked "VOID" and stored securely.
- An arrangement with the bank should be made to confirm large payments
- The number of staff authorised to deal with banking must be kept to a minimum. Collection of money and documents from the bank must be restricted to delegated finance personnel.
- Bank transfers must be made by cheque or letter and not by email or telephone.

- All bank documentation such as examples of signatory signatures must be kept in a secure location.

Bank reconciliation:

At the end of every month, the grantee will obtain a bank statement from the bank, and the accountant prepares bank reconciliation, using the bank reconciliation form in annex REP-7 (BR). The accountant will compare the transactions on the bank statement with the transactions in the finance report spreadsheet. They will correct any mistakes in the report spreadsheet, and contact the bank if there are any unidentified items or queries on the bank statement. All differences between the bank statement and the finance spreadsheet must be recorded on the reconciliation sheet; these should only be timing differences - for un-presented cheques or unclear deposits. The reconciliation statement will be reviewed and approved by the project manager.

3.3.2 Petty cash

Cash is the most easily misappropriated asset, therefore the general rule is to pay suppliers by cheque or transfer and receive any income directly in the project bank account. However, a significant number of small cash transactions are typically required for minor operational costs related to the project. Processing all these transactions through cheque or transfer may not be efficient or practical. The establishment of a petty cash box, kept at the project office, is recommended for these purposes.

The standard ceiling for petty cash advance is US\$500. Higher ceilings require specific justification and approval by the NCSG-General Secretariat. Single payments from the petty cash advance should not exceed US\$100, for minor expenses such as supplies, small repairs, small travel costs, communications, and emergency payments.

Custody, cash handling and security:

- Petty Cash must be kept in a safety box under the custody of the project cashier.
- The safety box should be locked in the project safe outside office hours.
- The person assuming the role of project cashier is the sole custodian of the project petty cash. If the cashier is to be absent for any reason, the cash should be counted and signed over to a deputy who has been similarly trained in cash recording and handling procedures. If the cashier is absent unexpectedly, his/her line manager will be responsible for the cash.
- When the cashier is disbursing or receiving cash to or from staff or external persons, s/he should always count the cash twice, for prevention of count errors.
- Persons receiving cash, whether they are staff or external persons, must always sign on petty cash vouchers, to indicate that they agree with the amount physically received.
- The cashier is often a relatively junior member of staff but has an important responsibility. To reduce pressure placed on the cashier, and hence the risk of recording and counting errors, it is a good practice to limit cashiering hours to certain times in the day.

Petty Cash Voucher:

- Upon receipt of the original receipt or invoice, a Petty Cash Voucher is prepared by the cashier, and verified by finance staff (if any).
- All Petty Cash Vouchers shall be sequentially numbered.
- The petty cash voucher must be approved before payment is made, normally by the project manager/coordinator.
- The approved voucher will then be returned to the cashier. The voucher and the supporting documents will be stamped "PAID" to avoid double payment.
- Persons receiving cash, whether they are staff or external persons, must always sign on petty cash vouchers, to indicate that they agree with the amount physically received.

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- Details will then be entered by accounting staff into excel accounting spreadsheet or computerized accounting system.
 - Petty Cash Vouchers, together with supporting documents, shall be filed by accounting staff in a Petty Cash Voucher File by monthly number order.

Recording of Petty Cash Receipts:

- A petty cash receipt voucher shall be supported by an official receipt showing that the project has received the payment and what the payment is for.
- Money received shall be kept physically secure, accurately recorded and banked the same day.

Petty Cash Replenishment:

- Replenishment of petty cash advance should be made when the balance of petty cash available falls to around 1/3 of the initial advance ceiling.
- Replenishment of petty cash advance must be made by the accountant.
- The accountant reviews excel accounting spreadsheet, checks the balance of the advance and prepares a Payment Voucher (PV) for replenishment.
- The Payment Voucher is approved by Project Director/Manager and a cheque drawn for the replenishment amount.
- The cashier will cash the check at the bank, issue a Receipt Voucher and enter the amount in excel accounting spreadsheet.
- Following petty cash replenishment, the Payment Voucher should be used to post petty cash expenses to the relevant general ledger accounts.

Petty Cash Reconciliation: (Annex REP-8-CR)

- At every month-end, the petty cash advance must be regularly reconciled with the petty cash count balance. A Cash Count Sheet (Annex FIN-7) should be prepared by accounting staff at the end of each month.
- The custodian of petty cash funds is responsible for conducting the cash count which should be observed by another staff.
- This cash count sheet should be reconciled with the balance on the excel accounting spreadsheet
- Any discrepancy between cash balance counted and balance as per excel accounting spreadsheet must be investigated immediately and reported to Project Director/ Manager.
- The Finance Manager (or Project Manager) is responsible for conducting surprise cash counts. At least one surprise cash count should be carried out each quarter.
- The periodic petty cash reconciliations (which is prepared to support a replenishment request), and month-end petty cash reconciliations will be prepared by accounting staff and filed together with the excel accounting in their month-end report.

3.3.3. Disbursement request

The Trust Fund will provide cash advances based on the approved project document and work plan, for obligations and expenditures to be incurred by grantees for the implementation of project activities.

Upon signature of the project agreement, and once conditions for disbursement have been met, an initial disbursement will be made by the NCSF for each grantee based on the agreed schedule of payments.

Disbursement amounts are not subject to any adjustment or revision because of price or currency fluctuations, or actual costs incurred by grantees in the performance of the activities under the project agreement.

For each disbursement (including the first one), the NCS D will require a work plan for the period covered by the disbursement and a fund request.

Subsequent disbursement of funds should be requested as per the schedule of payment. At least 80% of the previous instalment(s) must have been spent before a new disbursement request can be made.

If this condition is met, grantees are encouraged to submit their disbursement request together with one of their quarterly financial reports, as this will avoid having to resubmit supporting documents. However, disbursement requests can be submitted at any time during the course of the project.

The following documents should be included in disbursement requests:

- Cover Letter to the CCCA programme director NCS D-General Secretariat, stating reasons for the request and amount requested;
 - i. Quarterly finance report and funds request
 - ii. Expense report
 - iii. Budget forecast
 - iv. Transaction listing
 - v. Fixed asset register
 - vi. Advance register
 - vii. Contract register
 - viii. Bank reconciliation
 - ix. Cash reconciliation
- All documents above will be verified, certified and processed by the NCS D-General Secretariat for disbursement. Clarifications or improvements may be required prior to certification;
- Upon receipt of each disbursement, grantees should inform the NCS D-General Secretariat in writing (email or letter).

4. FINANCIAL MANAGEMENT

4.1. Financial Management Standards

Minimum Financial Management Standards

- Appropriate project bank accounts are established and list of authorized signatories is up-to-date;
- The financial management function should be adequately staffed, including at least one qualified accountant. Larger/more complex projects may require higher levels of qualifications (finance manager/officer);
- The grantee should have a finance manual including rules, processes and templates for financial management activities. These rules and processes must be in line with principles of best value for money, fairness, integrity, transparency and effective national and international competition;
- The grantee should have adequate tools/software in place to maintain project accounting records, and enable it to report on the financial status of funds received from the Trust Fund, including in particular the balance of recorded allocations, expenditures and commitments;
- Accounting records should include at a minimum: excel spreadsheet accounting system which can enter all transactions into the system such as payment vouchers, receipt vouchers, petty cash vouchers and journal vouchers. Supporting documents include

- invoices, vouchers and receipts for expenditures, receipts and vouchers for incoming funds, bank statements, purchase orders and payroll records;
- A procedure for approval of annual financial statements should be in place;
 - Adequate internal control procedures should be in place for: purchase control, payment controls both for cheques and petty cash, bank account management controls, payroll management controls, asset management controls;
 - Periodic financial statements should be available, used by management/donors for monitoring purposes, and regularly audited. A quarterly financial report will be required for all Trust Fund-funded projects (see section 3.2.)

The above financial management standards will form the basis for the assessment of the grantees financial management capacities, to be conducted by the NCSO prior to signature of the project agreement.

The NCSO will request grantees to adjust procedures and/or tools in order to address identified gaps, if any. If the grantee's procedures cannot be revised to meet the above standards, relevant procedures of section 4.2 below should be used, and reference to these procedures will be incorporated in the project agreement.

4.2. Financial management systems (default procedures)

4.2.1. Internal controls

Authorization procedures

All incurred expenditures shall be properly authorized.

- Within the organisation, delegated responsibility for authorising expenditure and signature of checks/withdrawal shall be clearly documented and adhered to. Double signature for cash withdrawal and checks shall be in place.
- All expenditures must be authorised by authorized persons only.
- Expenditure shall be initially authorised at the requisition or order stage, prior to receipt of goods.
- Staff cannot authorise expenditures for themselves. A higher level manager should authorize expenditures for the project manager.

Segregation of duties

At least two (preferably three) persons should be involved in expenditure management from start to completion.

In principle, there should be separation of duties:

- (a) Between the staff who incur obligations or commitments on behalf of the project (committing/approval role) and the staff who verify that payments may be made on behalf of the projects (certifying role); and
- (b) Between the staffs who verify that payments may be made on behalf of the project (certifying role) and the staffs who disburse resources on behalf of the project (cashier role).

In smaller projects with only one administrative/finance staff, it may be tolerated that the certifier and cashier role are held by the same person, provided that all other internal controls and financial systems are properly in place.

- Purchase invoices must be matched against approved purchase orders (certifying role)
- Invoices for goods and services are not approved for payment until certification that the quantity and condition of goods and/or the standards of services received is satisfactory (certifying role)

- All accounting form such as vouchers and official receipts shall be printed and pre-numbered.
- All staff involved in either preparing, reviewing or approving transactions should affix their signature/initial on concerned documents (all three roles)

Management review

The project manager is responsible to ensure that the various processes of the spending cycle are controlled on a regular basis. This can be done at the time of payment approval or by sample check of payment documentation.

- He/she ensures that quarterly and final reports are submitted to the NCSD in a timely manner and fully reflect actual transactions.
- He/she reviews project budget balances, analyses actual activities and spending against the budget on a monthly basis.
- He/she investigates over-expenditures and any long outstanding transaction
- He/she performs a monthly cash count.
- He/she reviews monthly bank reconciliations, advances to staff or subcontractors, deposits, and fixed assets.

4.2.2.Accounting and financial reporting

Financial Information Management System

The grantee shall maintain financial accounts and records as are necessary to enable it to report on the financial status of funds obtained from or through CCCA, including in particular the balance of recorded allocations, expenditures and commitments. A computer-based financial management information system (FMIS) shall be employed for this purpose. The grantee, in consultation with the NCSD-General Secretariat, shall determine the most appropriate FMIS to adopt for the project in case the grantee does not have an agency-wide system or in case the current system does not meet standards. Considerations in selecting a FMIS include, cost effectiveness, ease of use, grantee's familiarity with the system, compatibility with future grantee-wide financial management system, among others.

4.2.3 Spreadsheet accounting system

The CCCA will provide an excel spreadsheet accounting system to the grantee to use for each grantee. The grantee must enter all transactions into the system.

The spreadsheet contains these sheets:

Transactions

Enter each PV, PCV, RV and JV.

Follow the rules for double entry transactions in section

Expense report

Shows the expense for each budget line and cost category, by quarter.

Also shows the utilization rate (the % of budget spent) and the amount of budget remaining for each budget line.

The report is created automatically using formulas linked to the transaction sheet.

Summary

Shows a budget category summary for expense against budget – created automatically

Also shows funds balance, and request for funds

The spreadsheet system should be backed up regularly (weekly or whenever transactions are entered) and a backup copy kept on an external hard disk or flash stick.

If grantees are already using similar accounting system for their existing projects, these can be used as long as they meet the minimum information requirements of the Trust Fund. If grantees have not used these accounting systems in the past or if their existing accounting system does not meet requirements, this standard spreadsheet accounting system provided by the NCS-D-General Secretariat should be used. This will be assessed by the NCS-D-General Secretariat during the initial capacity assessment of each grantee.

4.2.4 Double entry transactions

Use these rules for entering transactions into the accounts system:

Voucher	Transaction	Debit account (+)	Credit account (-)
RV	Receipt of funds from CCCA	Bank	Income
	Receipt of funds from Co-finance	Bank	Income
	Refund of advance balance from staff – petty cash advance	Petty cash	Advances
	Refund of advance balance from staff – cheque advance	Bank	Advances
PV	Cheque/bank transfer payment - reimbursement	Expenses	Bank
	Cheque/bank transfer payment – advance	Advances	Bank
	Set-up and to-up petty cash	Petty cash	Bank
PCV	Petty cash payment – reimbursement	Expenses	Petty cash
	Petty cash payment – advance	Advances	Petty cash
JV	Journal for expenses	Expenses	Advances

The project Finance Officer shall certify that to the best of his/her knowledge, information, and belief, all material transactions have been properly charged in the accounting records and are properly reflected in the financial statements and supporting schedules.

Financial transactions are recorded in the financial accounting system from source documents. These documents shall be standard and shall allow for proper control such as authorization of transactions. The prime source documents of the financial accounting system are:

The vouchers used to record transactions entered into finance system are:

- Payment vouchers (PV) – for recording cheque payments and bank transfers (Annex FIN1)
- Petty Cash vouchers (PCV) – for recording petty cash payments (Annex FIN2)
- Receipt vouchers (RV) – for recording funds received from the CCCA, or refunds from staff. (Annex FIN3)
- Journal vouchers (JV) – for recording expenses for clearing advances, plus any adjustments and corrections (Annex FIN4)

Supporting documents are attached to each voucher. The vouchers are numbered sequentially, and are filed in numerical order.

- **Advance Request Form** (Annex FIN-5) - used to record transactions of cash advances which are treated temporarily as advances until they are liquidated/cleared.
- **Purchase Order (Annex FIN-8)** - used to record official orders of goods to suppliers or contractors.

The grantee may use its own chart of accounts, as long as the financial information sent to the NCS-D-General Secretariat in the form of reports or requests for fund authorization makes use of the budget and expense codes included in the approved project work plan and budget. If the

grantee uses its own chart of accounts, a conversion table shall be prepared to show how its own chart translates to corresponding project work plan expense and budget categories and codes.

4.2.5 Accounting for Co-Financing

The grantee shall maintain similar accounting records for funds spent in support of the project from other financing sources. Non-cash co-financing shall also be properly documented (for example through time-sheets or mission reports if staff time is allocated to the project).

4.2.6 Management of cash advances

An advance is an amount of cash authorized and given to an individual to cover foreseen project expenditures. Advances are usually given away from the project office for the purpose of travel and training workshops, study tours and other meetings. Cash advances shall be liquidated within 10 days of the completion of the concerned activity. Any advances above 2000 USD should be sent to the CCCA financial management officer for prior review and approval.

Advance Request:

The person seeking a cash advance prepares an *Advance Request Form (Annex FIN-5)*, and has it approved by the Project Director/Manager, then submits it to finance staff for review and forwards to accounting staff for preparing the payment.

A *Bank Payment Voucher* or *Petty Cash Voucher* (depending on the amount) is cleared by the accountant and approved by the Project Director/Manager.

- The Requestor signs the *Bank Payment Voucher* (in the case of a cheque) or the *Petty Cash Voucher* (in the case of petty cash) upon receipt of cheque/cash.
- Payment is recorded in the computerized accounting system/Cash Book/Petty Cash Book.
- The total advance to each individual is recorded in an *Advance Register (Annex REP-7)*, in order to control all advances.
- Request for Advance Forms and Bank Payment Vouchers/Petty Cash Vouchers are filed in the Bank Payment File/Petty Cash Payment File respectively.
- A copy of the Request for Advance Form and PV or PCV should be filed separately in the Outstanding Advance File.

Advance Liquidation:

- An advance shall be liquidated within 10 working days of completion of concerned activities.
- The recipient of the advance shall provide a statement of expenditures detailing all payments made, supported by original invoices or expenses receipts.

Accounting staff shall prepare an *Advance Liquidation Form (Annex FIN-6)* and ensure that all payments are supported by original and valid documents; then submit them to the Project Director/ Manager for approval. After approval, the unspent balance (if any) shall be receipted and deposited back into the project bank account at the soonest possible time.

- The advance register shall be regularly maintained and updated.
- When an advance is liquidated, the copy of the Advance Request Form and appropriate vouchers will be pulled out of the Outstanding Advance file to be reconciled with the amount requested in the Advance Request Form.
- A new advance should not be given out to a staff member until the previous advance has been properly accounted for by that individual. The only exception may be for consecutive travel.
- At the end of every month, finance staff shall review the total of the outstanding advance in the Advance Register. Finance manager/ officer shall immediately take necessary actions to recover advances outstanding for over 10 working days.

4.2.7 Budget Management

Grantee will submit a budget as part of their project proposal. They will need to use a standard budget template (Annex FIN-10). This will show the budget for each output, and for more detailed budget lines within each output, to show individual activities or types of cost.

The final approved budget will be included as an annex to the letter of agreement. Within each output, individual activities and items will be shown as budget lines. For each budget line, the information shown will include a description of the budget line item, costing information based on units (including unit description, number of units, unit cost, total cost), and a breakdown of the budget by quarter.

Budget Proposals for trainings, workshops and study tours

The person organizing the training, workshop or study tour shall be responsible for preparing a budget proposal that should include the following:

- Narrative description of the proposed training, workshops or study tour, including objectives, participants, and outputs.
- Location/venue and scheduled dates.
- Draft Agenda
- Budget Request
- List of Participants

The Budget Proposal shall be approved by the Project Director/ Manager and forwarded to project finance staff for review and verification.

Budget Execution

- Project Administrative staff shall follow normal procurement procedures for hiring of venues, supplies and equipment
- The person in charge of the activity shall seek a cash advance for subsistence and travel expenses payable to participants in cash, in accordance with procedures for cash advances
- All other expenses, such as costs of venue and food, communications, interpreter/translator, shall be paid by cheque.
- Cash disbursements to participants shall be made by the person in charge of the activity, on the basis of the attendance sheet. Participants shall sign on a participants' payment sheet as evidence of the amount paid by the organizer and received by each participant.
- The disbursing person shall record the name of payee, organization, and cross reference the attendance sheet line number as proof of attendance.

Accounting

- All accounting forms with supporting documents shall be filed together and accounting records properly posted with codes to identify each training/workshop/study tour.
- In case of actual expenditure exceeding budget, authority to pay the excess shall be sought from the Project Director/ Manager before paying any funds.

4.2.8 Month-end and year-end procedures

At the end of each month, the following reports shall be printed from the computerized accounting system:

- i. Summary finance report
- ii. Expense report
- iii. Transaction listing
- iv. Fixed asset register
- v. Advance register

- vi. Contract register
- vii. Bank reconciliation
- viii. Cash reconciliation

Accounting staff are responsible for producing the monthly expenditure report.

The Project Director/Manager of the project is responsible to review month-end reports, including analysing actual expenditures vs. budget, and explanations on variations, and to take corrective action if necessary. All month-end reports should be reviewed and signed by the Project Director/Manager. Reports should be filed in the *Month-End Reports File*.

In addition, at the end of each year, the following tasks shall be conducted:

- Prepare and consolidate annual financial statements.
- All annual reports shall be reviewed and signed by the Project Director, and filed in the Financial Reports file.

4.2.9 File management system

The finance unit will maintain a professional set of filing systems. A well organized filing system, together with the accounting software/Excel spreadsheet, will provide an “audit trail”, so that financial information in reports can be easily traced back to source documents. The features of such a system include:

- All files will be clearly labelled
- Vouchers will be kept in number order
- Files will contain complete information
- Files must be kept securely

Documents to be kept in the finance filing system include (among others):

- Payment voucher
- Petty cash voucher
- Receipt voucher
- Journal voucher
- Finance reports
- Bank statements, cash counts and reconciliations
- Advances register, asset register and contracts register
- Correspondence
- Letter of Agreement, budget and procurement plan
- Contracts with suppliers and consultants
- In addition to the above files, other files as required may be created at the discretion of the Project Manager/Director or finance staff.
- Password protection should be implemented and maintained for computerized accounting systems.
- Accounting vouchers and financial records shall be kept for 10 years. Therefore, a suitable and secure archiving system should be set up to keep these records. The Project Director/Manager is responsible for ensuring that all records pertaining to the Project are maintained for the specified period upon project completion.
- Back-up copies of computerized information shall be prepared at least weekly to safeguard computerized financial records. Below are some suggested ways of backing up project financial information:
 - o Print financial report and other essential financial registers, and store these in a secure offsite location.

- Make backups of key information from the hard drive to CDs/external hard drive, and store these offsite.

4.2.10.Fixed assets management

Definition of fixed assets and role of the grantee

Fixed assets include furniture (desks, tables, etc.), IT/electrical equipment (desktop and laptop computers, phones, printers etc.), heavy machinery (generator, motorbikes, cars etc.), and any other non-expendable asset of a value of more than US\$250, funded from Trust Fund resources.

Non-expendable equipment and other property financed by the Trust Fund shall belong to the Trust Fund unless and until such time as ownership thereof is transferred, on terms and conditions mutually agreed upon between the grantee and the Trust Fund.

The grantee is responsible to ensure that fixed assets are kept in good order and used solely for the purposes intended in the project.

Fixed assets register

The fixed asset register (Annex FIN-9) shall be updated by a designated project staff and cover all fixed assets funded by the project.

The fixed assets register records the following details:

- Class of asset
- Asset identity number
- Description/Specification (including serial no./model & country origin)
- Purchase date
- Payment voucher reference
- Budget Line
- Quantity
- Unit price
- Amount of total purchase cost
- Location & user
- Remarks on the condition of the item at last physical check

At the end of each quarter, the register should be updated and signed off by the project manager.

Tagging of assets

All assets must be clearly marked as the property of the Trust Fund and must bear an individual tag number. The designated project staff will be responsible for tagging of all fixed assets.

The inventory tags/stickers should include the following information:

- Project title
- Project implementing partner
- Type of asset
- Asset number

Inventory count

An inventory count should be conducted at least once every six months by a person independent from the person in charge of maintaining the fixed assets register to ensure that the register still remains accurate. Date and results of the count shall be recorded in a *Fixed Asset Physical Count Report* with the following information:

- Date of count
- Asset name
- Asset identify number
- Location
- Name of direct user

-
- Remarks for any unused items or conditions of asset

A reconciliation of the Fixed Asset Register and Fixed Asset Physical Count Report should be carried out. Any discrepancies between the Register and Physical Count should be promptly reported to the project oversight body and NCSG-General Secretariat for appropriate action.

Disposal of fixed assets

Disposal of a fixed asset must be requested in writing to the NCSG-General Secretariat for prior approval.

5. PROCUREMENT STANDARDS AND PROCEDURES

5.1 Procurement standards

The grantee is directly responsible to the Trust Fund for procurement transactions that it carries out using project funds. The grantee must maintain all documents that guarantee that procurement has been conducted in line with the standards described in this chapter.

If the initial capacity assessment of the grantee determines that the grantee's own procedures do not meet standards in one or several areas, default procedures described in section 5.2 below shall apply. Applicable procedures will be detailed in the letter of Agreement with the grantee.

Minimum Procurement Standards

- The procurement function is adequately staffed, either with dedicated staff, or with administrative staff familiar with organization's procurement procedures.
- Procurement procedures are available to project staff, including guidance on thresholds and procurement methods used, a description of the various steps involved, responsibilities of staff, and internal controls/oversight mechanisms.
- Procurement procedures are in line with the principles of best value for money: selection is based on a combination of technical, organizational and price factors, according to their importance.
- Procurement procedures are in line with the principles of impartiality, integrity and transparency: standards and rules must be clear and unambiguous, the integrity of the purchasing process must be maintained, as well as impartiality to all bidders.
- Procurement procedures ensure effective competition: all eligible bidders receive information in due time, with equal opportunities to all of them.
- Rules for acquisition ethics are in place, ensuring that staff involved are not subject to conflict of interest and maintain confidentiality and impartiality.
- Procurement activities are environmentally responsible.
- Model contracts are in place, consistent with local laws and regulations, and include transparent certification and payment procedures.

5.2. Procurement procedures (by default)

5.2.1. Procurement methods and thresholds

- <US\$100 Direct Shopping
- Local Shopping (US\$100< US\$500): Informal price competition when the amount of the procurement is under US\$500. The recommendation is to get three competitive proposals through an informal process (the proposals received must be in writing, either in a letter, fax or electronic mail).
-

- Request for Quotation (RFQ, Annex PRO-1) (> US\$500; < US\$50,000): when the contract is for an amount that exceeds US\$500 and below US\$50,000. This is a more formal, fully documented process. Competition is obtained by having a minimum of three competitive quotes (that meet the established requirements and terms) that qualify (the supplier meets the pre-determined eligibility criteria), where the lowest price quotation is selected. This is normally carried out publicly. If less than 3 quotes are obtained a Memo should be put on file explaining why this happened (e.g. lack of 3 suppliers for the item). A memo to explain the selection of supplier should also be included in the file if the quotation selected is not the cheapest (e.g. maybe other considerations such as quality, delivery date, after-sales service etc were considered to be more important than price). It is essential that quotations and signed explanations for supplier selection be filed for future reference. Any audit by donors or by the Trust Fund would require seeing these documents to ascertain whether funds have been spent efficiently and obtaining value for money. Each quote for a good or service should be valid at least for one month from the date of the quote.
- Request for Proposals (RFP, Annex PRO-2) (> US\$50,000): The Request for Proposals (RFP) is mainly used for consulting services or complex goods. An RFP can also be used in procurements under US\$50,000 when buying goods, services or civil works. An RFP leads to the selection of the proposal that best meets the specific requirements, including price and other factors included in the proposals received, according to the two-envelopes method. It requires compliance with formal procedures.
- Invitation to Bid (ITB, Annex PRO-3) (> US\$50,000): The Invitation to Bid (ITB) is usually employed in purchases exceeding US\$50,000 for goods, civil works or services that can be quantified in terms of quantity and quality. The (ITB) must be disseminated publicly through ads in the local and international press, or through invitations to bid sent to a list of pre-qualified companies. Pre-qualification is based on a public and open process. To ensure economy and efficiency, the selection is intended to obtain a minimum of three competitive (according to requirements and terms established) and qualified (the vendor meets established eligibility criteria) proposals, where the lowest-price acceptable proposal is selected.

The grantee may use national competition in the following cases, through publication in local or national newspapers:

- Civil works, when the country has enough bidders (a minimum of three)
- Professional services under US\$30,000
- Services to programmes that require the knowledge of the reality of national systems
- International competition should be used in all other cases.

5.2.2. Steps in the procurement process (case of a request for proposal)

- Preparation of solicitation documents: These generally include the following:
 - Invitation Letter;
 - Instructions to Bidders;
 - Request for Proposal form (that is, proposal, bid, quotation);
 - Proposed contract form (that is, purchase order, contract for professional services);
 - Conditions for contract; general and special conditions;
 - Technical specifications or terms of reference or description of works;
 - Evaluation criteria; and
 - Minimum qualification requirements.

- Advertisement
- Submission of bids
- Receipt of bids: submissions shall be recorded by the designated staff and official receipts provided.
- Opening of bids: in the case of an ITB, proposals must be open in public. In the case of an RFQ this must be done by an evaluation committee, and technical proposals will be opened first. Financial proposals shall only be opened after the technical assessment has been conducted, and only for technically eligible proposals. Three technically eligible proposals are required for effective competition. Any exceptions must be in line with national laws and regulations. The procedure must be recorded in signed minutes.
- Evaluation of bids: this done by an evaluation committee against the pre-defined evaluation criteria. For ITB, the lowest technically qualified offer is normally selected. For RFP, the proposal with the best technical and financial score shall be selected (30% weight for financial and 70% for technical is recommended). An evaluation report shall be prepared and signed by all concerned.
- Award of contract: All contracts (or group of contracts for the same contractor) with a value above US\$30,000, and all contracts for which 3 qualified bids could not be obtained, shall be reviewed by an additional committee, independent from the evaluation committee, for conformity with procurement procedures. The process must be recorded in signed minutes.
- Contract: the grantee shall use standard contracts in line with local laws and regulations. All contracts signed shall be entered in a Contract Register to be maintained by project administrative and finance staff.

Normal financial procedures and internal controls shall be applied for certification of contractual milestones/invoices and processing of payments.

5.2.3. Hiring of Individual Consultants

Hiring of consultants shall follow the same principles and key steps as outlined above, with the following differences:

- Solicitation documents are replaced by Terms of Reference (Annex-PRO-4 TOR);
- Submission of bids: Candidates are invited to submit a CV, financial offer and cover letter including their proposed approach for the assignment. The CV and cover letter are the basis for the technical review by the evaluation committee, against requirements mentioned in the TORs;
- **Evaluation process:**
 - Candidates are long listed by procurement staff, and candidates who do not meet minimum education, experience or language requirements are excluded at this stage; (Annex-PRO-5 Long listed)
 - If required (if more than five candidates are long listed), short listing is done by the hiring manager, who indicates the top 3-5 candidates to be scored by the evaluation committee; (Annex-PRO-6 Shortlisted)
 - For assignments of less than three working months and with a value under USD30,000, the evaluation committee may recommend the preferred candidate on the basis of a technical assessment of CVs (Annex-PRO-7-TA) One or more member(s) of the committee, assisted by the procurement staff in charge of the secretariat, may conduct a verification interview with the selected candidate (Annex-PRO-8-VIF). If confirmed, procurement staff can verify the price proposal, verify the adequacy of the fee/costs, negotiate if necessary, and prepare the

contract (Annex-PRO-9-Consultant Contract) accordingly for management review and approval;

- For assignments of more than three working months or with a value above USD30,000, the evaluation committee must interview the shortlisted candidates. Availability shall also be checked at that point. Signed reports ((Annex-PRO-10-CIR) of the interviews shall be prepared, indicating scoring (against the TOR criteria), and key comments for each candidate. A 70% minimum score is required to be considered technically qualified. Once this technical evaluation is complete, procurement staff may verify financial proposals (Annex-PRO-11-FP) for technically qualified candidates, including fee, travel costs, and other expenses. Technical and financial scores are then combined in a recruitment report (same weights as indicated above) to determine the recommended candidate (Annex-PRO-12-RR). For contracts above USD2,500, reference checks (at least two, documented in writing) shall be performed by procurement staff prior to submission of the case to the senior manager/project manager for approval (Annex-PRO-13-RC).

A consultant contract register (Annex PRO-14-CR) shall be maintained by administrative/finance staff.

6. HUMAN RESOURCES MANAGEMENT STANDARDS AND PROCEDURES

6.1. Human Resources Management Standards

The grantee is directly responsible to the Trust Fund for recruitment processes and human resources management activities carried out using project funds. The grantee must maintain all documents that guarantee that recruitment and contracting has been conducted in line with the standards described in this chapter.

If the initial capacity assessment of the grantee determines that the grantee's own procedures do not meet standards in one or several areas, default procedures described in section 6.2 below shall apply. Applicable procedures will be detailed in the letter of Agreement with the grantee.

- **The human resources management (HRM) function is adequately staffed, either with dedicated staff, or with administrative staff familiar with the organization's HRM procedures.**
- **HRM procedures are available to project staff, including guidance on recruitment methods to be used, a description of the various steps involved, responsibilities of staff, and internal controls/oversight mechanisms.**
- **HRM procedures are in line with the principles of recruitment competitiveness (a broad search is undertaken to select the best qualified candidates, the most suitable person is engaged based on objective, transparent and rigorous criteria), transparency (information provided on an equal opportunity basis to all potential candidates) and multilateralism (recruitment regardless of the country of origin).**
- **Contracts, benefits and recruitment procedures are compliant with local labour and tax laws.**

6.2 Human Resources Management procedures (default procedures)

6.2.1 Eligibility

The Trust Fund policy is not to weaken the Government by contracting civil servants of the State or local governments. However, it is possible to contract people whose relationship to the State--in a

broader sense - are exclusively due to their being teachers in the sphere of Public or State Education.

The person to be contracted should not have an ongoing service contract with any other development project, the execution of which may overlap in time with the new contract.

The person to be hired should not have direct family relationships (father, mother, son, daughter, brother, sister) with the Project Director or Manager or with a person having a prior ongoing contract in the same project, nor should he/she be a spouse of a person hired for the project in a higher or subordinate position vis-à-vis the hierarchy of the contract to be signed.

6.2.2. Project personnel provisions in the project document

Hiring of project personnel must be consistent with the signed project document. Only posts that have been approved as part of the project document may be filled.

New posts may be identified during implementation, in which case the implementing partner must seek approval from the Trust Fund, by providing a justification and proving that funds can be made available for the said posts.

6.2.3. Recruitment process

- The Project Manager prepares the Terms of Reference (Annex HRM-1) indicating minimum and
- Desired qualifications, expected result and success criteria.
- The vacancy is advertised in at least two national newspapers, giving two to three weeks for candidates to submit their application. In addition, it shall be posted on the project/ organization web site and other job networks.
- The grantee (organization) forms the recruitment panel. The panel must be composed of at least three individuals including the project manager or immediate supervisor for the post. The members must be of equal or higher rank than the post being filled. They must state to have no conflict of interest in the ongoing recruitment process. Should a member disclose potential conflict of interest, s/he will be immediately replaced with another suitable panel member. A designated administrative or HR staff shall perform secretariat functions during the process.
- The panel members' short-list the candidates according to the requirements set forth in the advertisement/TORs and decide on at least three candidates to undergo further screening. A sample desk review rating sheet for short listing is found in Annex HRM-2. The results are tabulated and the top 3 to 8 candidates are invited for further screening.
- The supervisor or project manager prepares questions for the written test and/or the panel interview.
- The panel then picks the questions to use for the actual screening.
- The person in charge of secretariat informs the short-listed applicant and schedules the test and/or interview.
- The secretariat administers the test as applicable. All the members of the panel rate the test (unnamed) and rank the candidates according to the scores obtained. This must be done individually by each member. (The test may be in written form or may be a practical test, specifically for skills-based posts such as drivers).
- The secretariat collates the result of the test and arranges for the panel interview, for the top 3 to 5 candidates.

- The panel conducts the interview and rates the candidates according to a previously agreed upon rating method. The panel comes up with a unanimous choice of who to recommend as first, second or third choice, or if none of the candidates met the requirements of the post. A sample rating sheet format is found in Annex HRM-3.
- The secretariat documents the outcome of the interview and summarizes it together with the result of the written test, if there was one, in a recruitment report. The panel members sign off on the documentation, indicating correctness of the account (is found in the annex HRM-4).
- The secretariat conducts a reference check on the candidate recommended by the panel. The reference check shall be documented and shall form part of the documentation to be presented to the project director/manager.
- The Secretariat informs the selected candidate and makes an offer for a remuneration/benefits package. If the selected candidate accepts, the HR unit prepares the contract for signing by both parties (See Annex HRM-5 for a sample contract). If the candidate rejected the offer, the second candidate recommended for the post will be offered the post. If there was no other recommended candidate, then the recruitment process will be repeated.

The basic documents required are the following:

- Terms of reference signed by the Project Manager, specifying expected results and success criteria to measure the attainment of these results, which are part of the contract.
- Curriculum Vitae – The implementing partner shall demand presentation of originals or certified copies of documents supporting professional titles, degrees and background. These documents will be entered into the project files to be controlled by auditors.
- Registration with the local tax authorities (for local staff).
- Medical certificate stating physical aptitude. Testing for HIV should NOT be required. Physical disability should not be grounds for disqualification from recruitment. The medical clearance is valid for a period of two years. Medical records are to be kept confidential and only authorized personnel may view them.

6.2.4. Contractual agreement

Those responsible for the Projects must abstain from authorizing the beginning of activities by the consultants until the corresponding contract has been signed or until extensions of a contract have been agreed through amendments. Retroactive contracts are not acceptable. Likewise, contract requests not in line with local tax and labour laws, or lacking CV, terms of reference, etc., shall not be processed. Contracts will only come into force as from the date when all the required information is available.

Fees/salary shall be determined taking into account market conditions for positions of similar level and complexity. If the grantee does not have established scales, the NCSG-General Secretariat shall be contacted for information on prevailing rates (both for national and international staff/consultants).

Contracts can be modified by signing an amendment of the original contract. Acceptable reasons for amending a contract are:

- Extension of contract duration.
- Changes in the terms of reference.
- Interruption for a given period of time.

Changes in remuneration due to substantial changes in the terms of reference must be considered as a new contract that requires a new recruitment process. Duration of contract should not exceed one year but may be subject to renewal/extension.

6.2.5. Travel

All official travel by staff must be authorized by their supervisor. Each applicant must fill up a Travel Authorization Form (See Annex HRM-6) and secure required signatures prior to the actual travel date. Reasons for travel and travel itinerary must be clearly indicated in the application for travel authorization. Any amendment to the travel authorization must be clearly documented and concerned officials informed of the said change.

- The DSA (Daily Subsistence Allowance) should be applied at a daily rate of USD 34 as per Category E, Article 7 of Sub-Decree 216 in line with the joint donor policy on DSA. This is a single rate which applies equally regardless of official rank of government officials.

Upon completion of the official travel, each traveler must file a Travel Claim Form (Annex HRM-7) to liquidate the travel advance. In the event that unforeseen travel expenses are incurred by the individual contractors for reasons that are not due to his/her own negligence or are beyond his/her control, the unforeseen expenses may be reimbursed at actual costs upon presentation of supporting documents. These additional costs should be included in the Travel Claim Form. A travel claim form must be accompanied by a back-to-office report documenting the activity. Project finance/administrative staff shall only process travel claims that have been duly noted and approved by the designated supervisor.

In case of recruitment of international (non-resident) staff or consultants, their travel costs (ticket, visa, local per diem and other miscellaneous costs) shall be reimbursed, or included in their financial proposals (in the case of consultants). Air travel should always be in economy class.

6.2.6. Performance Evaluation

The work and performance of a consultant or individual staff member must be evaluated and monitored by the supervisor or Project Manager on a regular basis, to ensure the contractual obligations have been fully met.

Prior to contract renewal, a performance assessment shall be conducted by the direct supervisor and the Project Manager. The result will determine whether or not the contract will be renewed. This process should be documented and included in the staff file (see sample Service Evaluation Form, Annex HRM-8)

Unsatisfactory performance or failure to complete the terms of reference of an agreement must be brought to the attention of the Project Manager for appropriate action, based on the contractual agreement.

6.2.7. Standards of conduct

During the period of service with the project, individual contractors and staff are required to uphold the standard of conduct set forth in their contract. Violation of the standards of conduct may mean pre-termination of the agreement without prior notification or compensation for the remaining period of the contract.

7. RESULTS-BASED MANAGEMENT

Results Based Management (RBM) is aimed at achieving high performance and demonstrable results in the development and implementation of projects. RBM is a continuous process that links

planning, monitoring, evaluation, knowledge, information management and learning. The key functions of RBM are:

- ensuring accountability through reliable monitoring data, evidence and reporting
- improving knowledge and implementation approaches through continuous learning
- managing risks that could affect the implementation of the project through early identification of problems and implementation of solutions
- ensuring good value for money in delivering project outputs and achieving impact

Project design and planning provide the foundation for monitoring, evaluation and learning; the planning phase is hence of paramount importance since the following steps depend largely on the quality and inclusiveness of the planning process. These guidelines however focus on monitoring, evaluation, reporting and learning since the planning phase has already been completed by all grantees.

7.1. Monitoring

The following principles are set forth to guide the grantee in establishing the monitoring system of the project.

Minimum Project Monitoring Standards

- Project monitoring should be conducted to assess if the implementation is progressing according to the Results Framework and workplan, to identify problems and find solutions to address them. The identification of unexpected issues and challenges should trigger a proactive action to adjust the intervention. Depending on the extent of the changes required, an approval by the NCS-D-General Secretariat might be required (see Section 10.2).
- Project managers should use the monitoring process to maintain high project management efficiency and effectiveness standards, value for money, fairness, integrity, accountability and transparency.
- Regular monitoring visit should also be aimed at identifying lessons learned and collecting evidence to support the preparation of lesson sharing materials.
- The grantee is encouraged to use participatory approaches and tools for monitoring and evaluation. While this is not required for producing progress reports, it can potentially increase the impact and learning generated by the project through interaction with project beneficiaries and stakeholders.
- Whenever appropriate, gender aspects, and poverty reduction should be considered while monitoring project implementation; addressing gender should not be limited to collecting quantitative information (e.g. gender disaggregated data for training beneficiaries) but should also consider qualitative aspects and processes, such as barriers to participation of females and disadvantaged groups to project activities and the voice of beneficiaries.

The grantee shall comply with the following requirements for project monitoring:

- The M&E function shall be adequately staffed; the grantee can decide on the most appropriate arrangement and recruitment of dedicated M&E staff is not a requirement. M&E responsibilities should be clearly identified in the TORs of the staff in charge of the task.
- In case several partners jointly perform project monitoring, the specific responsibilities of each partner shall be agreed and included in the monitoring plan.

- Baseline and end-line data shall be collected for all relevant indicators included in the Result Framework. Baselines are particularly important for Outcome and Impact indicators.
- Within three weeks from the signature of the contract, the grantee shall prepare a monthly overall workplan according to the template of Annex RBM-1, using the Excel file format provided by the NCSG-General Secretariat. Progress shall be then reported quarterly using the same file, indicating estimated cumulated progress (from 0% to 100%) for activities and a brief explanation of progress.
- The grantee shall track the progress in achieving outcomes and outputs using the Result Framework Tracking table in Annex RBM-2. The status of the output indicators will be updated quarterly; the status of outcome and impact indicators will be updated at the end of the 5th Quarter. At the beginning of the project the NCSG-General Secretariat will fill the format in Excel based on the approved Results Framework, and send it to the grantee that will use it for quarterly reporting.
- The formats RBM-1 and RBM-2 (Excel files) constitute an integral part of the Quarterly Progress Report and will be sent together with the report to the NCSG-General Secretariat.
- At the beginning of the project the grantee shall prepare a monitoring and evaluation plan listing the frequency, type of monitoring tasks and staff responsible. The plan should be communicated to all the stakeholders involved in the process. An example of M&E plan is provided in Annex RBM-3.
- Regular project progress review meetings shall be organized and documented with meeting minutes. An appropriate tool should be used for recording project implementation issues and tracking follow up actions. A sample template to record discussion points and tracking follow up actions is provided in Annex RBM-4.
- The grantee shall keep a list of project deliverables (technical reports, awareness raising materials, training manuals, dissemination briefings, etc.). The deliverables should be stored in both printed and electronic versions for future reference. The electronic version should allow reprinting the full material (i.e. include the complete set of annexes, maps, etc.).
- Regular field monitoring visits shall be arranged; at least one visit every quarter should be organized unless the operational context and situation (e.g. seasonality of activities) of the project require a different scheduling. While it is not a requirement, the grantee is encouraged to keep record of key findings of monitoring visits through mission reports. A sample report is provided in Annex RBM-5. Findings and action points shall be shared with management and staff as appropriate. When possible field visits should identify and record emerging lessons and best practices, for example writing case studies or narratives describing compelling stories of key individuals (e.g. farmers that are championing a new adaptation technique). It is recommended to document activities observed during field visits with photos.
- If there are good reasons to suspect that the project is mismanaged, the grantee shall organize spot check verification missions (unannounced field visits).
- The actual number of households directly benefiting from field activities (such as irrigation infrastructure, pilot sites demonstrating drought resistant crop varieties, etc.) shall be tracked using the Excel template provided in Annex RBM-6. In case of demonstration activities, the number of households applying or replicating the adaptation and mitigation measures demonstrated without direct project support total value (in USD) of damage and loss from extreme climate events in target areas, number of deaths by extreme climate events, vulnerability index of the target communes and reduction in GHG emissions as a result of project activities (t/CO₂) will also be tracked. The geographical location (village) of

- the activity shall be recorded using the same template. Additionally the Grantee might choose to record the geographical coordinates of the activities with a GPS.
- The number of beneficiaries of training and awareness raising activities (disaggregated by gender) shall be tracked using the template RBM-7. The template will be attached to the final project report.
 - The dates and topics of media events (radio broadcast, newspaper articles, television interview, etc.) shall be tracked using the template RBM-8. The template will be attached to the final project report.
 - Monitoring data shall be stored in an electronic system; files should be secured and backed up regularly.
 - The knowledge products such as case study, successful stories should be developed (in consultation with CCCA technical team) to be submitted together with the quarterly progress report.

7.2. Evaluation and learning

Given the specific nature climate change adaptation projects and the challenge of identifying effective adaptation techniques and approaches, evaluation and lessons learning are of paramount importance. The grantee is encouraged to devote adequate time to critical reflection on the change processes promoted by the project. Using the Theory of Change approach can be an effective way to structure the reflection process; it can also provide a valuable reference framework for evaluation and learning.

For adaptation project, the grantee is required to establish a baseline for the climate vulnerability of target groups and assess the change in vulnerability at the end of the project. The resources and time required by the assessment should be proportionate to the project resources and scope; the assessment can be conducted using a participatory approach such as the Vulnerability Reduction Assessment.

If the project is using a piloting approach whereby on-site demonstration of adaptation measures is expected to trigger uptake and replication of successful techniques by communities, it will be important to generate evidence on the potential for up-scaling and sustainability. Identification of barriers and enabling factors will be also critical in identifying realistic up-scaling strategies at local, sub-national and national levels.

The grantee should therefore monitor the uptake by the households in the target area that are exposed to the demonstrations and are not directly supported by the project for applying the adaptation measures. The number of households using the techniques demonstrated or developing new techniques based on the demonstrations should be assessed at the end of the project. The enabling factors and the barriers affecting the dissemination of the measure demonstrated should be analyzed and documented. This information shall be attached to the final project report using the Excel template provided in Annex RBM-7.

It is suggested that the grantee organizes an internal or mixed mid-term review to assess the progress towards impacts and outcomes, identify issues, required adjustments and emerging lessons. The Results Framework (and the Theory of change in case it has been developed) should be used as a reference tool to structure the reflection. The grantee might decide to invite the NCS-D-General Secretariat to participate to the review.

It is required that the grantee organize a final project evaluation, which will be a key step in the learning process. The aims of the final evaluation should be twofold: assessment of performance (efficiency, effectiveness) and assessment of adaptation outcomes (change in vulnerability of target groups), impact, lessons learned about adaptation measures, and recommendations or strategies for up-scaling and sustainability. Sufficient resources for the evaluation should be allocated in the project budget; the cost of the evaluation will be covered by the grantee and will be charged against the appropriate project budget line.

To insure consistency of the evaluation approaches among grant projects, grantees are required to share the TORs for the baseline and final evaluation with the NCS-D-General Secretariat who will provide comments and recommendations within ten working days.

An evaluation report will be prepared and shared with the NCS-D-General Secretariat. A summary feedback on key aspects should be provided to project beneficiaries and stakeholders.

The grantee is encouraged to document lessons learned with information products for dissemination (such as policy briefs, case studies, journal articles, etc.); these products should target specific audiences and be disseminated using the most effective communication channels.

8. COMMUNICATION AND VISIBILITY GUIDELINES

8.1. Communication Activities

Projects funded under the Trust Fund are encouraged to produce high quality communication materials in support of their awareness-raising and learning activities. The development of a communication strategy for the project is recommended, identifying target audiences, proposed communication activities, content, responsibilities and timing.

Communication materials should follow the guidelines on climate change communication, education and awareness produced by the Department of Climate Change. It is highly recommended for grantees to consult with the NCS-D-General Secretariat on their draft communication materials, so that consistency with national guidelines can be checked.

The grantee should provide sample copies of all materials produced to the NCS-D-General Secretariat in both hard and soft copy; the materials will be archived for future reference.

Appropriate media should be selected for project communications, taking into account the target audience. For example, radio programmes should be considered in areas with low literacy rates.

The production of case studies (written or video), including interviews of project beneficiaries, is encouraged.

Project can develop their own websites, taking into consideration the national guidelines mentioned above. Appropriate links should be made with the Department of Climate Change website. All published works shall be made available online to facilitate advocacy and outreach.

8.2. Visibility

Visibility activities include information and communication activities designed to raise the awareness of specific or general audiences of the reasons for and impact of the project.

In order to ensure adequate visibility for Trust Fund supported activities, all projects should ensure that the Trust Fund logo is featured:

- On project sites (sign boards)
- On project-funded fixed assets / equipment (including vehicles)
- On all communication materials (videos, photos, leaflets, report, website, etc.)
- During project events (sign boards/banner)

All grantees should use the same official logo. A high resolution copy of the Trust Fund's logo can be obtained from the NCSG-General Secretariat.

Press releases and press visits are encouraged, but require prior consultations with the NCSG-General Secretariat.

9. EXTERNAL AUDIT, MONITORING AND EVALUATION

9.1 Audit guidelines

An audit is required for each project. It should be adequately budgeted and organized within the final quarter of project implementation or immediately after the end of the project for projects of less than 24 months. Longer projects should organize annual audits. Annual audits are not required for projects with a budget amount below \$150,000 (final audit only).

The audit shall be conducted by a competitively selected external and independent audit firm, and include the following deliverables:

- A report expressing an audit opinion on the statement of expenditure from beginning of project up to the last quarterly expenditure report as to whether the expenditure is adequately and fairly presented and the disbursements made are in accordance with the purpose for which funds have been allocated to the project;
- A report expressing an audit opinion on the latest statement of assets and equipment as to whether it is fairly and adequately presented;
- A report expressing an opinion on the statement of cash position as at the end of the previous quarter as to whether it is fairly and adequately presented;
- A management letter discussing the general progress of the project and any internal control weaknesses that the auditors would have identified in the course of their audit.

A copy of the audit deliverables shall be shared with the NCSG-General Secretariat.

In addition, to these project audits, the NCSG-General Secretariat may commission audits of one or several projects at any stage of project implementations. The costs of these additional audits will be borne by the NCSG-General Secretariat.

9.2 Monitoring and evaluation role of the NCSG-General Secretariat

9.2.1 Financial and administrative monitoring

Review of financial and progress reports

The NCSG-General Secretariat will review quarterly and final reports submitted by grantees, and request additional information, if necessary, within 10 working days. The NCSG-General Secretariat may also return the reports for improvement if the minimum reporting standards are not met.

9.2.2 Spot Checks

The objectives of spot checks conducted by the NCSG-General Secretariat are:

- To ensure that adequate management systems and capacities are in place for project implementation, in line with agreed guidelines;

- To ensure that the mobilization of project's inputs and management of project funds are in line with agreed guidelines, including effective internal controls;
- To provide capacity development services to grantees to address any identified gaps.

Spot check findings will be shared with the concerned grantee so that an action plan can be agreed with the NCS-D-General Secretariat to address the findings.

Spot checks will normally be conducted once or twice a year for each project. These exercises do not replace independent audits. They are meant to help the grantee improve its management systems and practices, while at the same time providing monitoring information to the NCS-D-General Secretariat.

9.2.3 Monitoring

Monitoring Visit

The NCS-D-General Secretariat will conduct monitoring missions in the target areas at least twice during the project. The missions are aimed at assessing general implementation progress, identifying possible problems and solutions, identifying evidence of impacts and emerging lessons. The mission will include meetings with relevant stakeholders and beneficiaries. The grantee will support the organization of the mission and facilitate the organization of meetings and cover the cost for gathering beneficiaries and stakeholders during this mission. A debriefing will be held at the end of the mission with concerned project staff, including discussion of any follow-up actions. The NCS-D-General Secretariat M&E team will prepare a mission report with recommendations; if possible emerging lessons will also be described and a case study documented. Grantees will be informed of the recommendations, and the NCS-D-General Secretariat will monitor their implementation.

Monitoring Progress

The NCS-D-General Secretariat will regularly monitor progress of each grant projects based on the quarterly reports received from grantees, and monitoring visits. The NCS-D-General Secretariat will monitor the progress of indicators in the Results Framework.

Review Meetings

The NCS-D-General Secretariat may organize a review meeting with the grantees to discuss implementation issues and share lessons learnt. Ad hoc meetings can be organized upon grantee's or NCS-D-General Secretariat request to discuss specific issues.

Lesson sharing events

The NCS-D-General Secretariat will organize lesson-sharing events where all the grantees will be invited to share their experiences and discuss lessons learned.

Technical advice services

The grantee can address requests for technical advice on M&E aspects to the NCS-D-General Secretariat. The NCS-D-General Secretariat will provide advice and support within the time and resources available.

9.2.4 Evaluation and learning

The NCS-D-General Secretariat will commission regular external evaluations of its grants. The review will assess the overall performance of the projects, quality of results, evidence of impacts, sustainability and learning. An in depth evaluation of selected grants may be organized as required.

10. PROJECT REVISIONS

While changes to the original approved project document are not encouraged, it is acknowledged that certain adjustments may need to be accommodated in order to achieve the intended results in the most effective and efficient way or to respond to new situations that arise during implementation.

In this section, a number of different types of changes to the project document will be discussed, namely:

- Changes to the budget;
- Changes to project activities;
- Changes to project personnel; and
- Changes to project duration.

10.1. Changes to the Budget

10.1.1 Authorized variance

The Trust Fund allows grantees to manage a 15% variance in expenditure under any particular budget line, as long as this variance can be absorbed by other lines under the same output (i.e. not increasing or decreasing the total amount budgeted for the Output). As long as such variance does not exceed 15%, grantees do not need to request approval from the NCSD-General Secretariat.

10.1.2 Budget revision exceeding authorized variance

For any change exceeding authorized variance, the grantee is required to send a simple written request to the NCSD-General Secretariat outlining the justifications for this change accompanied by a revised results-based budget. Written approval from the NCSD-General Secretariat is required before the grantee can make this change to the project budget.

Any changes to the budget will have to be accommodated within the approved budget amount as stated in the grant agreement between the grantee and the NCSD-General Secretariat. Prior consultations with the NCSD-General Secretariat are strongly encouraged.

10.2 Changes to Project Activities

10.2.1 Changes in scheduling of activities

If there is a need to change timelines of activities due to delays or any other reasons, the grantee may revise the project work plan (as long as there is no change in the overall project duration) upon consultation with project stakeholders. The grantee should inform the NCSD-General Secretariat by sending the revised work plan via email with a short explanation on why this change was made. If the changes are deemed significant, the NCSD-General Secretariat may request more information/justification.

10.2.2 Other changes in activities

If the grantee identifies a need for adjusting/modifying an activity based on new information or a situation encountered during project implementation, which requires more than simply rescheduling planned activities, the grantee is requested to seek approval through a revised work plan and results-based budget (Annex PR-1). Sufficient explanation on why the change needs to be made and how the activity will change needs to be provided. No change can be made to the expected results. The modified activity should still contribute to the original expected results. Approval from the NCSD-General Secretariat is required before the grantee can make this change to the project.

10.2.3 Changes to the Results Framework

Substantial changes to results statements are not authorized. If there is a need to refine the information contained in the project results framework such as indicators, baseline and targets due to new information or situation encountered, the grantee should provide the revised results framework (highlighting revised parts). Approval from the NCSD-General Secretariat is required before the grantee can make this change to the project.

10.3. Changes to Project Personnel

If for any reason the core project personnel (e.g. Project Manager/ Coordinator, Accountant, consultants etc..) mentioned in the project proposal need to be replaced due to resignation, non-performance or other reasons, the grantee is requested to inform the NCSD-General Secretariat through an official letter, providing reasons for the change and attaching the CV of the replacement identified by the grantee. NCSD-General Secretariat approval is required before recruitment of the replacement can be finalized.

10.4. Changes to Project Duration

Due to reasons such as delays in start of the project or reasonable delays experienced in implementation, the grantees may request a no-cost extension of the project duration. In this case, the grantees should contact the NCSD-General Secretariat and discuss the proposed changes. A written request will be required for processing no-cost extension, together with an updated results-based budget and work plan.

As this will require a formal amendment to the grant agreement, the grantee is advised to contact the NCSD-General Secretariat at least 3 months before the expiry date of the agreement in order to allow sufficient time for approval and processing of the amendment.

A no-cost extension will be approved at the discretion of the NCSD-General Secretariat, on the basis of a review of justifications and project performance, and provided that the proposed extension period is within the timeframe of the Trust Fund.

Approval from the NCSD-General Secretariat and signature of an amendment to the grant agreement with the Trust fund administrator is required before the grantee can make this change to the project.

10.5. Approval from the NCSD-General Secretariat

Once a request for approval is submitted, the NCSD-General Secretariat will review the case and respond to the grantee within 5 working days. If more extensive consultations are required before an approval can be granted, the NCSD-General Secretariat will inform the grantee to this effect. The NCSD-General Secretariat will communicate in writing to the grantee the result of the review. Any activities implemented or funds spent outside the Letter of Agreement and without the required approval from the NCSD Secretariat will not be considered eligible and will have to be reimbursed.

11. PROJECT CLOSURE

Each grantee must submit to the NCSD-General Secretariat the following documents within 60 days of operational completion of the project:

- Final financial reports (required forms as mentioned under section 3.2), including the Fixed Assets and Inventory Register;
- Any unspent fund balance will be reverted to the CCCA designated account;

- Final report of completed project activities, together with the project audit report; Once all documents are received, the NCS-D-General Secretariat will review them, confirm compliance and project closure.

The grantee is required to close the project account and ensure that outstanding payments to contractors and other expenses are settled. Prior to closing, a final reconciliation will be done and accounting records updated.

Assets and equipment purchased with the funds will become the property of the Recipient Institution upon confirmation by CCCA that all requirements for closure of the project have been met. The assets and equipment shall be used for the purpose indicated in the Proposal throughout the period of this Agreement.

Ownership of patent rights, copyrights, and other similar rights (“Intellectual Property Rights”) to any discoveries, inventions or works resulting from implementation of the Activities under this Agreement shall vest in the Recipient Institution. Nonetheless, the Recipient Institution shall grant UNDP a perpetual, irrevocable, world-wide, non-exclusive and royalty-free license to use, reproduce, adapt, modify, distribute, sub-license and make use of such Intellectual Property Rights.

List of ANNEXES

- REP-1 Quarterly Progress report (QPR)
- REP-2 Quarterly Financial Report (QFR)
- REP-3 Expense report (ER)
- REP-4 Budget forecast (BF)
- REP-5 Transaction listing (TL)
- REP-6 Advance register (AR)
- REP-7 Bank reconciliation (BR)
- REP-8 Cash reconciliation (CR)
- REP-9 Final Project Report (FPR)

- FIN-1 Payment Voucher (PV)
- FIN-2 Petty Cash Voucher (PCV)
- FIN-3 Receipt Voucher (RV)
- FIN-4 Journal Voucher (JV)
- FIN-5 Advance Request Form (ARF)
- FIN-6 Advance Liquidation (AL))
- FIN-7 Cash Count Sheet (CCS)
- FIN-8 Purchase Order (OR)
- FIN-9 Fixed Assets Register (FAR)
- FIN-10 Budget and Work Plan (BWP)
- FIN-11 Petty Cash Set Up (PCSU)
- FIN-12 Petty Cash Replenishment (PCR)
- FIN-13 Official Receipt (OR)

- PRO-1 Request for Quotation (RFQ)
- PRO-2 Request for Proposals (RFP)
- PRO-3 Invitation to Bid (ITB)
- PRO-4 Term of Reference (TOR)

- PRO-5 Longlist Form (LF)
- PRO-6 Shortlist Form (SF)
- PRO-7 Technical Assessment (TA)
- PRO-8 Verification Interview Form (VIF)
- PRO-9 Consultant Contract (CC)
- PRO-10 Candidate Interview Report (CIP)
- PRO-11 Financial Proposal (FP)
- PRO-12 Recruitment Report (RR)
- PRO-13 Reference Check (RC)
- PRO-14 Contract Register (CR)
- PRO-15 Purchase Request Form (PRF)
- PRO-16 Summary Evaluation Form (SEF)

- HRM-1 Terms of Reference (TOR)
- HRM-2 Short Listing Tool
- HRM-3 Interview Rating Sheet
- HRM-4 Recruitment report
- HRM-5 Service Contract
- HRM-6 Travel Authorization
- HRM-7 Travel Claim
- HRM-8 Service Evaluation
- HRM-9 Reference Check (RC)

- RBM-1 Overall Workplan and Activity Progress (required; to be attached to QPR)
- RBM-2 Results Framework Tracking (required; to be attached to QPR)
- RBM-3 Monitoring and Evaluation Plan (example)
- RBM-4 Progress review meeting minutes (example)
- RBM-5 Field monitoring mission (example)
- RBM-6 Field activities Beneficiaries Tracking (required; to be attached to QPR of 4th and 8th quarter and final report)
- RBM-7 Training and Awareness Raising Activities Beneficiaries Tracking (required; to be attached to final report)
- RBM-8 Tracking of outreach and communications (required; to be attached to final report)

- PR-1 Budget revision request