



TERMS OF REFERENCE
Service Provider
Financial Management (QuickBooks) Consultant

Background

Morodok is a local non-government organization (NGO) based in Sre Ambel, Koh Kong province, that provides services to improve living conditions, strengthen solidarity and create ownership for poor people in the coastal communities of Kampong Som Bay, Cambodia.

In January 2022, Morodok expects to begin a new four-year project funded by FELM. Currently, Morodok's main donor is Brot für die Welt (BfdW), and their support is also expected to continue. Morodok uses QuickBooks for its accounting system, with expenditure lines based on the BfdW budget. However, beginning 2022, Morodok wishes to revise its accounting system to be based on the FELM budget, which is more detailed. The Consultant's immediate task will be to help Morodok set up that accounting system. This may include a visit to Morodok's office in Sre Ambel to view the existing financial system, to consult with staff, to set up the new expenditure codes, and to coach staff on its use and how it may be updated when needed. This task must be completed before 31 December to make use of funding available in 2021. Morodok will begin to use this new system when the new funding from FELM is fully confirmed.

In addition, the Consultant will be asked to provide advice, assistance, and coaching to the Finance team "on call" when needed over the following year. Communication may be through "TeamViewer", "Telegram", etc., as well as over the phone for a maximum of 40 hours over the year. For this additional work, the Consultant will be paid an hourly rate and paid quarterly.

A. Setting up new account codes

Before 31 December 2021, the Consultant shall set up the new accounting system as follows:

1. The Asset and Liability accounts will be unchanged.
2. The Class (Donor) codes will include those already existing (FELM, BfdW, WWF, WWF2, Morodok) plus a new code "FELM2", which will be used for FELM-funded expenses that are not considered to be co-funding for the BfdW-funded project. Expenditures under Classes FELM, BfdW, WWF and WWF2 are all co-funding for the project reported to BfdW.
3. All balances from 2020 will be carried over to 2021.
4. The Consultant will set up the QuickBooks accounting system to include the new expenditure codes, as listed in the Appendix, and then coach staff on its use.

B. Ongoing Technical Support

Between 1 January 2022 and 31 December 2022, for a total maximum of 40 hours, the Consultant shall backstop the work of the Finance Manager by responding to any requests for advice and assistance as they arise. Assistance may be provided remotely, through use of TeamViewer, Telegram, telephone, etc. As much as possible, any assistance provided should be fully explained to the Finance Manager so as to build the staff's capacity to work more independently in future. Types of assistance which may be requested include but are not limited to:

1. Reviewing and rectifying accounting errors.
2. Reviewing and reconciling all accounts in QuickBooks prior to project and global audits.
3. Reconciling cash and bank among donors in Balance Sheet by donor, if needed.
4. Reviewing annual financial report (following government template) for submitting to NAC (MEF and MOI) before 29 February 2021.
5. Advising on any accounting issues which the Finance Manager does not yet understand.
6. Other tasks assigned by the Finance Manager or Executive Director as needed.

The Consultant shall respond to all requests in a timely manner.

Additional Information Provided

The Consultant will be provided the following:

1. Full details of FELM and BfdW budgets for 2022.

2. All recent financial reports and financial reporting templates.
3. Other documents as needed and requested.

Profile of the Consultant

The Consultant will be experienced in management of QuickBooks accounting systems, fluent in Khmer (written and spoken), proficient in English writing, and experienced in coaching NGOs regarding their accounting systems.

Supervision and Cooperation

The Consultant shall work under the overall direction of the Executive Director of Morodok, in close cooperation with the Finance & Office Manager, and in consultation with Senior Adviser. (The Senior Adviser is based in Phnom Penh, was closely involved in preparing the proposals to donors and setting up the budgets, and regularly monitors the allocation of expenses to the correct budget lines).

During the Consultant's visit to Sre Ambel, the Consultant will be responsible for his/her own accommodation, meals, and transport to and from Sre Ambel town, and will bring his/her own laptop computer.

QuickBooks Expenditure Codes for 2022

See Appendix on next page.

Appendix

QuickBooks Expenditure Codes for 2022

| Budget Lines (with hierarchy as shown) | QB Account Codes: |
|---|--------------------------|
| Outcome 1: Livelihoods & Food Security | ?? |
| Output 1.1: Agricultural Coops | |
| Activity 1.1.1 | |
| Activity 1.1.1 (seafood) | |
| Activity 1.1.2 | |
| Activity 1.1.3 | |
| Activity 1.1.4 | |
| Activity 1.1.5 | |
| Output 1.2: Home Gardens | |
| Activity 1.2.1 | |
| Activity 1.2.2 | |
| Output 1.3: People with Disabilities | |
| Activity 1.3.1 | |
| Activity 1.3.2 | |
| Outcome 2: Natural Resources Management | |
| Output 2.1: Community Protected Areas | |
| Activity 2.1.1 | |
| Activity 2.1.2 | |
| Activity 2.1.3 | |
| Activity 2.1.4 | |
| Output 2.2: Community Fisheries | |
| Activity 2.2.1 | |
| Activity 2.2.2 | |
| Activity 2.2.3 | |
| Activity 2.2.4 | |
| Outcome 3: Climate Adaptation & DRM | |
| Output 3.1: Disaster Risk Management | |
| Activity 3.1.1 | |
| Activity 3.1.2 | |
| Output 3.2: Climate Change Adaptation | |
| Activity 3.2.1 | |
| Activity 3.2.2 | |
| Activity 3.2.3 | |
| Activity 3.2.4 | |
| Activity 3.2.5 | |
| Common Project Costs | |
| Office Rent & Utilities | |
| Rent | |
| Water & Electricity | |
| Communication | |
| Staff Travel | |
| Equipment | |

- Computers
- Printers
- Motorcycles
- Chairs & Tables
- Cameras
- Phones
- Other
- Vehicle Costs
 - Fuel
 - Vehicle insurance
 - Repairs & Maintenance
- Staff Capacity Building
 - Reflection Meetings
 - Staff Training
 - QuickBooks Coaching
- Outreach
 - Publications
 - Grants to other orgs.

Field Personnel

- Project Personnel Salaries
 - Project Director (ED) 80%
 - Project Adviser (p/t) 60%
 - M&E Manager (PM)
 - Program Assistant
 - Community Facilitator 1
 - Community Facilitator 2
 - Community Facilitator 3
 - Field Assistant 1
 - Field Assistant 2
 - Field Assistant 3
- Other Project Personnel Costs
 - Seniority Pay
 - Pension
 - Staff Insurance
 - Other Personnel Costs

Monitoring & Evaluation

- Baseline study
- Midline Assessment
- Program Evaluation
- FELM Project Audit
- BfdW Project Audit
- Global Audit

Administration Costs

- Administrative Costs
 - Office supplies
 - Bank fees
 - Dues and subscriptions
 - Postage & shipping
 - Compliance costs

Miscellaneous

Project Personnel Salaries

Project Director (ED) 20%

Project Adviser (p/t) 40%

Admin Personnel Salaries

Admin/Finance Manager

Accounting Officer

Admin/Guard

Office Cleaner

Admin/Guard/Driver

Substitute Guards & Cleaners

Other Admin Personnel Costs

Seniority Pay

Pension

Staff Insurance

Other Personnel Costs