

## **Guidance on CBM own implementation projects**

Finance and Operations Development (FaOD)

### **I. Introduction**

CBM works with partners to implement programme work. In exceptional circumstances, CBM may directly deliver services and/or work with beneficiaries. In such cases, projects are identified as *own implementation*. This document provides guidance on how to proceed with own implementation projects.

### **II. Definition of *own implementation* project**

In own implementation projects, CBM acts as implementing partner, delivering services or activities to beneficiaries. Own implementation projects are funded via grants contracted with donors or in very seldom circumstances free funds and adhere to the guidelines of the respective funding source.

Note: Partner projects where CBM takes over the grant management, Initiative-led projects outside the regions A&A, AFES and AFWC or the cost recovery of own expenses for projects funded from LCDF donors are no own implementation projects.

### **III. Guiding principles for own implementation projects**

Key considerations for the development of own implementation projects are as follows:

1. Development of own implementation projects is triggered by:
  - 1.1. An active request from an institutional donor or a prospective consortium which cannot be channelled into a partner project.
  - 1.2. CBM's identified need for strategic development.
2. Own implementation projects are led by Institutional Donors & Philanthropy (IDP) and set-up needs to be discussed by all stakeholders incl. FaOD and HR, in line with the 3-way working collaboration<sup>1</sup>.
3. If support from other organisations is required, organisations will be contracted as service providers i.e. payments processed based on service delivery and invoice.
4. Own implementation projects are signed off by the CEOs regardless of the project budget size. Specific sections in the PPA (Project Programmatic approval) need to be completed.
5. Own implementation projects will be developed using CBM standard documents or according to donor requirements. For additional FTEs for the CO and financial perspective, an additional template needs to be filled out. Own implementation projects pose specific risks to CBM and therefore need potentially additional staff for financial, risk and compliance management and

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<sup>1</sup> See also collaboration guideline IDP – Initiative – Region ([click here](#))

specific contracts which must be approved by the Divisional Director of Finance and Operations Development (FaOD).

6. Own implementation projects will be added to ProMIS using project type 'own implementation' and implementation type 'own implementation'. In general, no financial data will be entered in ProMIS as this is managed via own-cost budget/CO Cost Centres.
7. For financial management purposes a funding plan must be created with the allocation 100% cost recovery. This information will be used for proper forecasting.
8. Cash flow for own implementation projects is as follows:
  - 8.1. Donor transfers funds to CBM/ Bank account managed from Accounting & Tax (A&T).
  - 8.2. All goods and service suppliers plus CBM staff are paid from the local CBM Bank account of the Country Office.
  - 8.3. In agreement between A&T and CO
    - 8.3.1. A&T increases standard monthly payments to a CO, assuring that enough cash is available at CO's local bank account. (Projects with small budget)
    - 8.3.2. A&T transfers additional funds for the project on request depending on project progress. (Projects with large budget)
9. Booking/ accounting for own implementation projects should be as follows:
  - 9.1. Funds from donor will be kept in Business Central/ Bensheim by A&T.
  - 9.2. Expenditures from service providers and salaries will be kept in Business Central/ Country Office. Booking must be done with cost centre of the CO/RH and project number.
  - 9.3. The planned costs for CBM-internal expenses will be added to the own cost-budget (or the next forecast, whatever is next).
10. Own implementation projects programmatic activities and reporting can be monitored in ProMIS. Financial reporting will be monitored in PowerBI.

#### **IV. Standard processes for partner projects vis-à-vis own implementation projects**

<b>Quick Process Reference Guides (QPRGs) for partner projects</b>		<b>Own implementation projects</b>	<b>Comments</b>
QPRG for partnership	Partner assessment & approval	Not applicable	
QPRG for project development & approval	Project development & approval	Applicable	Donor or CBM requirements Completed PPA section A + Information on CBM Own Implementation document
QPRG for contracts	Contract with partner	Not applicable	CBM contract with donor only
QPRG for monitoring & reporting	FPR & narrative report	Not applicable	Donor or CBM requirements. For financial reporting:

<b>Quick Process Reference Guides (QPRGs) for partner projects</b>		<b>Own implementation projects</b>	<b>Comments</b>
		Applicable donor requirements	<ul style="list-style-type: none"> <li>• All entries (income and expenses) need to be identifiable.</li> <li>• Via project number to each booking in BC</li> </ul>
QPRG for evaluation & learning	Project evaluation	Optional	Donor or CBM requirements
QPRG for request of funds	ROF	Not applicable	
QPRG for third party payments			Donor or CBM requirements according to Procurement Policy
QPRG for consultancy agreements		Applicable	
Internal procurement guidelines, authority matrix (approval of invoices), staffing guidelines (approval of positions and changes to staff plan)		Applicable for CBM-internal expenses	Same as for all CBM internal expenses or investments