

ISLAMIC REPUBLIC OF PAKISTAN
Government of Sindh
Sindh Irrigated Agriculture Productivity Enhancement Project
Financial Management Officer
Terms of Reference (ToR)

INTRODUCTION

Background of the Project:

The Government of Sindh is implementing Sindh Irrigated Agriculture Productivity Enhancement Project (SIAPEP) with financial assistance of the World Bank under IDA Credit No. Cr.5604 Pak aims to improve water and agriculture productivity for small and medium size farmers in Sindh. The project supports Government of Sindh's efforts in efficient management of scarce water resources and is designed to augment adaptation under different climate change scenarios and population growth. Most of the project interventions are well tested and demand driven, with reasonable co-financing from beneficiary farmers. It comprises of four components briefly described below:

Component A: Community Water Infrastructure Improvement

This component consists of three sub-components.

Sub-Component A1 will assist Government of Sindh efforts to: improve and rehabilitate tertiary distribution level water courses. Activities under this component will include farmer mobilization, establishment of Water Course Associations (WCAs) and their registration, survey and design, and construction. About 5,500 water courses will be improved through the provision of lining (corresponding to 30 percent of water course length). The farmers will co-finance 24 percent of the costs through provision of skilled and unskilled labor.

Sub-Component A2 will increase the resilience of the rural poor to floods through the strengthening of flood mitigation measures, including the establishment of shelters. It will finance the provision of approximately 380 permanent flood shelters of three types in the seven most vulnerable districts in the irrigated areas of Sindh to increase their resilience to water related disasters such as flooding and heavy rains.

Sub-Component A3: This sub-component will finance the provision of supervision and implementation assistance consultants (PSIAC) for project design and construction supervision for activities under Component A. PSIAC will assist the Project Implementation Unit (PIU) in construction supervision, engineering and designs, procurement, financial management, quality control, and the timely completion of strategic studies and pilot projects.

Component B: Promotion and Installation of High Efficiency Irrigation Systems

Sub-Component B1 will support: installation of HEIS drippers and bubblers for growing high value crops on irrigated and irrigable land; provide technical assistance packages to farmers on operations and maintenance of HEIS; and provide additional training and assistance to farmers in the use of HEIS by specialists and consultants. Approximately 2,600 HEIS's Farms will be installed on 14,300 ha (35,000 acres) of Irrigated and irrigable land. HEIS will be provided (on demand) to the farmers on a 40 percent cost sharing basis. They will be installed by Sales, Supply and Service Ccompanies (SSCs) who will also provide a technical assistance package for the farmers in operation and maintenance of the system.

Sub-component B2 will support the establishment of HEIS demonstration sites and distribution of kitchen garden HEIS kits, consisting of drip irrigation equipment to female-headed households and landless farmers.

Component C: Improved Agriculture Practices

Sub-Component C1 will provide laser guided land levelling equipment and associated deep ripping equipment, and will facilitate training in the use of deep ripping equipment. These will help farmers save irrigation water, curtail irrigation time, improve efficiency of agriculture inputs such as fertilizers, and achieve uniform seed germination, resulting in increased crop yields.

Sub-Component C2 will facilitate training to farmers to improve crop production and irrigation agronomy practices.

Sub-Component C3 will provide Technical Assistance and Training (TAT) Consultants to provide training to field teams, public sector staff and farmers in HEIS installation, operation and repair, crop diversification, crop production under HEIS, soil measurement and fertilizer application, and to support piloting of activities under Sub-component B2 and training of trainers for operators in laser land levelling and deep ripping under Sub-Component C1.

Component D: Project Management and Monitoring and Evaluation and Strategic Studies

Sub-component D1 will provide support for project monitoring and evaluation and carrying out impact assessments.

Sub-Component D2 will provide support for the Project Implementation Unit and Project district offices and field offices, and for carrying out strategic and feasibility studies for pilot activities.

Institutional and Implementation Arrangements

A specific Project Implementation Unit (PIU) consisting of appropriate experts headed by a Project Director within the Directorate General Agriculture Engineering & Water Management (DGAEWM) will have the overall responsibility for implementing the project and will report to the Agriculture Secretary of the Government of Sindh (GoS). The PIU will be responsible for all aspects of project implementation, including technical, operational, procurement, financial management, disbursement, and overseeing the technical assistance and training program. The PIU will be supported by a group of highly qualified staff at headquarters in Hyderabad and its regional implementation offices.

The two Directors of On-Farm Water Management in Hyderabad and Sukkur will be responsible for the performance of the district teams and their associated field teams. The project will be implemented by 100 field teams consisting of various experts representing all project components. Three sets of consultants - Project Supervision and Implementation Assistance Consultants (PSIACs), Technical Assistance and Training Consultants (TATC), and Monitoring and Evaluation Consultants (M&EC) – will support the PIU.

Objective of Assignment

To provide effective support to PD-SIAPEP in development and implementation of internal control mechanism for payments relating to HEIS and strengthen the financial control environment established at each regional and district offices

SCOPE OF WORK

The Financial Management Officer (FMO) will be responsible to:

- Maintain financial records, process regular payment and provide timely financial information to Project Director and Financial Management Specialist (FMS).
- Keep abreast the PD with the latest developments and issues in project's financial management and provide suggestion to the best possible option.
- Ensure compliance with Government of Sindh's **a)** Financial Rules, **b)** Delegation of Powers **c)** Finance Department's standing orders/ instructions circulated from time to time and World Bank's Financial/ Procurement Guidelines as referred to in the Project Appraisal Document, Financial Agreement and Project Agreement of SIAPEP project.
- Responsible to devise and implement modern methods of financial management for operational aspects (in particular mobile banking solutions), in consultation with FMS. He shall be the part of financial control mechanism placed at the PIU for pre-audit and processing payments relating to High Efficiency Irrigation Systems (HEIS).
- Train, supervise and manage the Financial Management Staff deputed in PIU, Regional and District offices.

DUTIES OF ASSIGNMENT / DELIVERABLES

The Financial Management Officer shall be responsible for:

Specific Tasks and Responsibilities

Financial Control and Payments

- In coordination with FMS, develop system of internal controls over finance and accounts functions, establishing clear lines of communication and levels of authority. In coordination with FMS, prepare SOPs for different nature of payments (as and when required), and provide innovative solutions (electronic payments solutions) for efficient service delivery in coordination with Procurement Specialist.

- Ensure compliance with internal control framework (Operations Manual, SOPs and the Bank's fiduciary guidelines etc.) and government rules and procedures while processing specific payments;
- Pre-audit of payments relating to HEIS component and to ensure all financial requirements have been fulfilled. Ensure that process implemented against each payment is as per approved HEIS scheme.
- Keep updated with the HEIS implementation mechanism approved by the bank and ensure compliance.
- Coordinate with Mobile Banking companies regarding payment methodology. Prepare advice for transfer of fund relating to HEIS schemes.
- Establish a payment control and reporting mechanism regarding involvement of Mobile banking companies. Obtain, review and maintain auditable accounting records for payments made through mobile banking companies.
- Prepare transaction details relating to HEIS for payments to virtual accounts and carryout periodic reconciliation with mobile banking companies.
- Implement the internal control system approved by PD in order to prevent un-intentional / intentional Errors, misappropriations and any other financial irregularities.
- Moreover, in consultation with FMS, review of internal control system from time to time and add and modify the procedure / practice to remove the weaknesses and maintain effective and successful financial control for swift disbursements and utilization.
- Conduct diagnostics (quarterly basis) with Procurement Specialist, to assess the overall financial management environment of the project. Identify bottlenecks, payment lags, and operational delays; and inoculate viable FM solutions in the operational aspects, based on the diagnostics.

Budgeting and Forecasting

- Prepare periodic budget control over payments relating to HEIS and recurring expenditure budget head and keeps FMS/PD informed of any over runs through periodic variance analysis.
- Provide specific information to FMS over budgeting and cash forecasting, in accordance with Government of Sindh budgeting rules and regulations.
- Provide specific information to PD and FMS in preparation of annual work plans; and on the basis of which prepare annual Cash Plans for the specific areas for which the FMO is responsible.
- Provide support to FMS in preparing financial plan, implementation and follow- up etc.
- Provide specific information to FMS for annual, quarterly and semi-annually disbursement forecasts for respective areas (for which FMO is responsible) of the project in line with project's procurement plan and Work Plan/Cash Plan.

Accounting and Record Management

- Supervise the overall handling of accounting and financial record keeping relating to HEIS component of SIAPEP. Prepare and maintain a database of payments made under HEIS component;
- Coordinate with HEIS Specialist, Director Upper and Director Lower, SSCs regarding payments relating to HEIS and reconcile the financial records maintained at each office.
- Ensure safe custody of all financial records relating to HEIS component.
- Coordinate with FMS for entries in SAP R/3 (National FMIS), if implemented.

Financial Reporting

- Provide specific financial information to FMS for the preparation of Quarterly Financial Reports to be submitted to the Bank.
- Provide specific financial information to FMS for the preparation of fortnightly and monthly financial progress with variance analysis on required format for PD and TTL (as and when required).

External and Internal Audit

- Ensure that information (for the areas FMO is responsible) is provided to the external and Internal Auditor of SIAPEP.
- Prepare Draft replies to the audit paras / draft paras etc. (pertaining to specific areas) and submit to FMS. Coordinate with FMS for timely resolution of audit paras.
- Make the required record available and coordinate during the course of internal/ external Audit.
- Coordinate with FMS in kick off and exit meetings with internal auditors, facilitate timely completion of audits through supply of information and documents responding to queries (for which FMO is responsible).
- Prepare working papers and initiate actions for holding meeting with process owners and coordinating with various units of PIU to facilitate the audit.
- Review of Internal Audit Reports and holding meeting with all process owners (for which FMO is responsible) in coordination with FMS to resolve any control weaknesses identified by the IA team.
- Assist World Bank designation supervisory mission regarding areas managed by FMO.

Controls over Regional / District / Field offices

- Keep track of payments released to Directorate, Districts and Field office for administrative recurring expenditure and coordinate with all offices for timely submission of periodic financial reporting. Analysis / review of periodic financial reports submitted by all offices,

verification of reported expenditure on sample basis and reporting to PD relating to any discrepancies identified;

- Ensure effective controls are in place in all Regional, District and Field offices of SIAPEP through review of financial records maintain at district level.
- Obtain and review monthly bank reconciliation statements from all district offices and ensure funds available in the bank account matches with the books of accounts.
- Regular on job training of Field staff to improve financial control over payments being made at regional, district and field offices.
- Arrange annual trainings sessions for all financial management staff deputed in the district offices of SIAPEP.

QUALIFICATION AND EXPERIENCE

The Financial Management Officer shall have;

- MBA in Finance or accounting/ Masters in Commerce/ACCA/ACMA/CA (Inter)
- 3-4 years' experience (post qualification/education) in the field of financial management, audit and accounts. Prior experience of working in donor funded and public-sector projects will be accorded due weightage
- Demonstrated Computer Skill (Proficiency in using computer desktop application MS Office (Word, Excel, and Power Point).

DURATION AND TIMING

The planned Project life is up to December 31, 2021. The **Financial Management Officer** shall be engaged on an annual contract which will be renewable based on performance.

SELECTION PROCESS

The **Financial Management Officer** will be selected in accordance with Section V of World Bank Guidelines for Selection & Employment of Consultant under IBRD Loans & IDA Credits & Grants, January 2011 through Individual Consultants method.