

ISLAMIC REPUBLIC OF PAKISTAN
GOVERNMENT OF SINDH

Irrigation Department
Sindh Barrages Improvement Project
(Rehabilitation & Modernization of Guddu/Sukkur Barrages)

Terms of Reference
For
Finance Management Specialist

Introduction

The Sindh Barrages Improvement Project, funded by the World Bank, is currently executing rehabilitation and upgrading works of Guddu and Sukkur Barrages. The project involves in procurement of works/Goods and Constancy Services that have been designed based on a well-prepared detailed Feasibility Study (FS) of an international standard. The project involves Electro-Mechanical and Civil works on the existing barrage structure and now new works are included. By far the largest and most complex element of these works is the repair, removal and replacement of the barrages and associated Canals Head Regulator gates. Considering that it will take about four years for the project to be completed and for all the gates and mechanical equipment to be repaired/replaced, the proposed project needs to proceed, so that the gates are replaced before any failure occur.

Civil Works include Earthworks, i.e., raising/strengthening of river bunds, construction of Spurs, Barrage Structure and Historical Monument Works at Sukkur Barrage.

The Sindh Barrages Improvement Project comprises five components as under.

Component A: Rehabilitation and Modernization of Guddu and Sukkur Barrages includes following packages of works/Goods/Consultancy Services:

1. Building Works at Guddu Barrage, Kashmore and Sukkur Barrage, Sukkur and Barrage Rehabilitation Works at Guddu Barrage Kashmore, Contract No. SBIP/G-2 (Ongoing).
2. River Training Works at Guddu Barrage, Contract No. SBIP/G-3 (Completed)
3. Restoration and Upgradation of Sukkur Barrage, Contract No. SBIP/S1 (Ongoing)
4. Procurement of Dredger
5. Excavation/Dredging of Barrage Pockets
6. Desilting of Rice Canal, Contract No. SBIP/S4 (Completed)
7. Construction Supervision Consultants for Rehabilitation of Guddu Barrage and Sukkur Barrage Works (Ongoing)

Component B: Improved Barrage Operation:

This component will support improved coordination among the three barrages in terms of monitoring and management. In particular, it will: (a) refine the O&M and emergency preparedness plans for the Guddu and Sukkur Barrages, in coordination with Kotri Barrage;

(b) support the Barrage Management Unit (BMU) in developing an integrated system of measurement and monitoring of water extraction among the 14 main canals supported by the three barrages; (c) develop an O&M plan and an emergency preparedness plan for Kotri Barrage; and (d) provide critical equipment and logistics facilities for the three barrages.

Component C: Technical Studies

In particular, it will support: (a) a preparation study for Phase 2 river training works, including (i) a detailed hydraulics model study to determine the optimal design for the riverbank training and the need to raise the height of the bund wall, which would lead to the formulation of the follow-up works; and (ii) a feasibility study, environmental and social impacts assessment, and detailed design to prepare for Phase 2; (b) Feasibility Study of Kotri Barrage, to include an inventory assessment; the identification of critical needs for repairs, rehabilitation, and upgrading; and the development of an O&M plan; and (c) the development of sediment transport monitoring and modeling, which will be the basis for improving barrage operations.

Component D: River Basin Water Resources and Riverine Management (proposed new component)

Spotlights on activities such as: (a) dolphin management and conservation, (b) technical studies and (c) water quality and pollutant studies. This component is to be implemented in collaboration with the Sindh Environmental Protection Agency (SEPA), Wildlife Department, and Forest Department.

Component E: Project Management, Monitoring, and Evaluation

This component will support the incremental operating costs for maintaining the PMO and PCMU throughout the extended project implementation period, including technical assistance to guide the procurement activities and monitor the civil works progress; training; monitoring and evaluation of the project's results framework and overall project impacts, fiduciary and safeguard compliances; and annual external audit.

SCOPE OF WORK ASSIGNMENT OF FINANCE MANAGEMENT SPECIALIST:

The Financial Management Specialist will be responsible to retain financial record, to provide timely financial information to the Project Director, PMO and Project Coordinator, PCMU and ensure compliance with the Government of Sindh's: (a) Financial Rules, (b) Delegation of Powers (c) Finance Department and CGA'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 Sindh Barrages Improvement Project.

Devise and implement modern methods of financial management of project in line with the requirement of World Bank funded projects.

Organize and train Project staff in modern financial management methods including support staff.

Render assistance and advise to Project staff in all financial matters related to the project.

Prepare periodic financial statement/ returns update with the progress of the project and ensure project not to over-run financially.

QUALIFICATION AND EXPERIENCE:

The Manager Financial Specialist shall have;

- Master's in finance and accounting or other relevant field with more than five years of relevant experience. Preference will be given to candidates with prior experience of handling development projects.
- Professional qualification such as CA/CPA/ACCA etc. will be given preference.
- Well conversant with government rules and procedures as well as financial donor's procedures/guidelines in financial management will be given preference.
- Have a demonstrated focus on impact and result.

DUTIES OF ASSIGNMENT / DELIVERABLES

The Manager Financial specialist shall be responsible for following Specific Tasks and Responsibilities:

Budgeting and Planning:

- Support the project team in preparing annual Work Plan of the Project. Prepare project's annual Cash Plan on the basis of Work Plan.
- In accordance with Government of Sindh budgeting rules and regulations, prepare annual budget estimates and revised budget estimates based on Work Plan/Cash Plan. Submit the budget estimates to Planning and Development Department for inclusion in Annual Development Plan of the relevant year Follow-up for the release of approved budget.
- Upload annual budget on National FMIS and prepare monthly monitoring reports comparing actual expenditure against the budget. Highlight weak performing areas for the attention of the Project Director.
- Prepare annual and quarterly disbursement forecasts for all components of the project in line with the project's procurement plan and Work Plan/Cash Plan.

Funds Management

- Prepare cash forecasts on quarterly basis in coordination with the project team and submit to the donor for advance and replenishment of advance, once allowed.
- Prepare and process withdrawal application in accordance with the Bank's Disbursement Guidelines.
- Track funds and follow up with National Bank of Pakistan and the World Bank to ensure timely credit of funds into the project's assignment account.

Expenditure/Payment Processing

- Ensure compliance with internal control framework (*Operations Manual, SOPs and the Bank's fiduciary guidelines, etc.*) and government rules and procedures while processing payments.
- Analyze, plan, design, implement and monitor a system to augment internal controls in line with the best practices in the process of payment and expenditure management.
- Apply pre-audit checks on all payments before payment from the assignment accounts including budget availability, sanction of the competent authority and compliance with the applicable financial regulations.
- Ensure that No Objection Letter (NOL) is obtained from the Bank for every prior review activity before processing any payment.

- Ensure that only eligible payments are forwarded for the Project Director's approval and drawing funds from the assignment account.
- Manage financial aspects of the contracts under implementation, including payment terms, purchase orders and variation orders.

Accounting and Record Management

- Record all transactions timely and accurately in the books of accounts (*both in Pak Rupees and US\$*) and ensure that no expenditure remained unaccounted.
- Maintain accounts on cash basis as per government accounting rules i.e., New Accounting Model and CGA's approved Financial Management Manual.
- Maintain National FMIS software being implemented at the Project.
- Oversee the process of entering transaction level data in National FMIS and generating vouchers from the system
- Ensure up-to-date maintenance of adequate registers, books of accounts and records in appropriate order and format to meet the government and donor's requirements and to facilitate classification and analyzing the financial information for monitoring the project progress.
- Prepare supplementary record which provides timely and up-to-date financial information.
- Maintain imprest of petty cash and ensure maintenance of separate petty cash book and petty cash vouchers and compliance with the petty cash SOPs approved by the World Bank.
- Prepare monthly bank reconciliation statements of assignment account both in Pak Rupees and US\$.
- Reconcile the expenditure on government prescribed format with the office of Accountant General on monthly basis.
- Be the payroll manager and process monthly payroll of project employees. Ensure proper payroll controls are applied and the payments are made directly in the Bank accounts.
- Prepare and process monthly payroll and submit to the Project Director for approval prior to making any payment under salaries.
- Ensure that fixed assets records are maintained for the project identifying location and user of each asset and arrange for the annual and periodical inventory of the assets and updating of the records.
- Ensure safe custody of all financial records for review by Bank Mission, third party monitoring agents; and external & internal auditors.

Financial Reporting

- Prepare quarterly financial summaries and submit to the Project Director and the World Bank in time for review and approval.
- Prepare annual financial statements as per Cash Basis IPSAS and submit to Auditors within two months of the close of the financial year.
- Prepare periodic financial reports specified under Legal Agreement or recommended by the World Bank.
- Ensure that all government financial reporting requirements are complied with, specifically:
 - a) Schedule of Cheques prepared and submitted to the Project Director for onwards submission to the office of Accountant General.
 - b) Statement of Receipts and Payment as per CoA prepared and submitted to the Project Director.

Audit

- Lead coordination with the auditors and facilitate the timely completion of audit process for the project and ensure that report produced is in compliance with the audit requirements of the stakeholders.
- Ensure that the project is adequately reflected in audit plan of external auditors (Auditor General of Pakistan).
- Cooperating with World Bank, Government and other partners to improve project financial management, particularly in terms of following up the action points agreed in the project legal

documents, during the World Bank supervision mission, Aide Memoires and the recommendations of external auditors and internal auditors, if any.

- Attend entry and exit meetings with external auditors, facilitate timely completion of audits by arranging timely submission of annual financial statement in appropriate format, supply of information and documents responding to queries, initiate action for holding tripartite meeting and coordinating with various units of PCMU in meeting audit objections.
- Prepare working papers on audit observations raised by external auditors and arrange to convene Department Accounts Committee (DAC) meeting to settle the audit observation to the extent legally and logically possible.

REPORTING ARRANGEMENTS:

The Manager Financial Specialist shall report to the Project Director, PMO and will lead a financial team of 3-4 professional staff.

DURATION:

The expert is required to work for the project for two years (extendable, if needed). The probation will be for a period of 3 months; contract can be terminated with one -month notice period by either party.

SELECTION PROCESS:

The Finance Management Specialist will be selected in consultation with the World Bank and after obtaining No Objection Letter from the Bank.