

Government of the People's Republic of Bangladesh  
Ministry of Local Government, Rural Development and Cooperatives  
Local Government Division

Improvement of Urban Public Health Preventive Services Project  
(World Bank financed Urban Health, Nutrition and Population Project, IDA cr.  
7402-BD)

Terms of Reference (ToR)  
for  
**Financial Specialist (National)**

## **1.0 Background**

The Government of the People's Republic of Bangladesh ("GoB") has received a credit from the International Development Association ("IDA") for implementation of the "Urban Health, Nutrition and Population Project", implemented by the Ministry of Health and Family Welfare ("MoHFW") and the Ministry of Local Government, Rural Development & Cooperatives ("MOLGRD&C"). The Project has two components – the Second Component is being implemented by the Local Government Division ("LGD") under the Project Name – **"Improvement of Urban Public Health Preventive Services Project (UPHPSP)"**. The main goal of the Project (Component 2) is to develop systems and capacities of LGD, City Corporations and Municipalities (i.e., called "Pourashava") for delivering public health preventive services such as vector (mosquito) control, outhouse medical waste management, mitigating air and sound pollution and climate change effects on public health, behavior change communications to promote healthy lifestyles and creating awareness as well as community-driven interventions for addressing non-communicable diseases ("NCD"). The geographical areas of the project are Dhaka North City Corporation ("DNCC"), Dhaka South City Corporation ("DSCC"), Chattogram City Corporation ("CCC"), Savar Municipal Corporation ("SMC") and Tarabo Municipal Corporation ("TMC") areas.

UPHPSP (i.e., Component 2) will support delivery of environmental health and preventive services primarily in the above mentioned locations through: (a) development and implementation of a comprehensive strategy for integrated vector surveillance and management, including capacity building and institutional strengthening of local bodies; (b) support for behavior change communication and outreach interventions in the citizens of the urban areas, including for air and noise pollution effects among the stakeholders; (c) tree planting for climate change; (d) revision and/or development and implementation of strategy, arrangements, practices, guidelines, policies, and standards for outhouse medical waste management ("MWM"); and (e) support for day-to-day administration, management, monitoring, and coordination of the project, including financial management, procurement, monitoring and evaluation ("M&E"), citizen engagement, and environmental and social ("E&S") management.

LGD is the lead implementing agency of the Project. The LGD is establishing a Project Management Unit ("PMU") headed by a Project Director. He will be assisted by one Deputy Project Director ("DPD"), other Project staff and outsourced staff including a team of twelve (12) individual consultants. The PMU will be responsible for core project management functions and the coordination of Project activities. The team of consultants will assist the PMU and report to the Project Director.

The LGD intends to apply a part of the proceeds of this credit to hire a Financial Management (FM) Specialist for the project as an individual national consultant.

## **2.0 Objective of the Assignment**

The main objective of this consultancy assignment is to assist the PMU in financial specialist in accordance with the World Bank Financial Management Manual/Handbook and the rules, regulations and orders of the government of Bangladesh, ensuring regular payments against any bills/ invoices, and keeping records of all financial transactions.

## **3.0 Scope of Services**

The Financial Specialist will closely work with the PMU staff, consultants, outsourced staff, and stakeholders to help implement the project successfully together. The Specialist will review the Development Project Proforma (“DPP”), the Project Appraisal Document and the Financing Agreement to better understand his/her duties, roles, responsibilities and scope of services under the Project. The overall scope of work of the Financial Specialist include, but are not limited to, the following tasks.

**Task 1:** The Financial Specialist will undertake to perform the services with the highest standards of professional and ethical competence and integrity and try his/her best efforts to achieve the desired goal and objectives of the project.

**Task 2:** The Financial Specialist will assist the PMU in the preparation of annual budget, cash flow projection, expenditure forecast, and disbursement plan (i.e., quarterly, half yearly, and annually) based on annual work plan and in the placement of the same to the appropriate authority so as to ensure that the Project has achieved the appropriate allocations in the Annual Development Plan (ADP)/Revised ADP (RADP) of corresponding fiscal year on the basis of such annual workplan and the proper appropriation of resources from the World Bank and the GOB for smooth implementation of different activities/ components of the Project.

**Task 3:** The Financial Specialist will help the PMU to maintain and use the standard forms of the government of Bangladesh for financial transactions (such as: vouchers, cash books, ledgers, registers, and books of accounting procedures), and keep and maintain all records of financial transactions in a systematic manner (both hard copy and softcopy) for audit, verification and authentication purposes as long as the Finance Rules permit.

**Task 4:** The Financial Specialist will provide support to the PMU in the preparation of statements of expenditure (“SOE”) within the stipulated time and submission of withdrawal application to the World Bank claiming funds replenishment and/or processing payments through the World Bank online system (i.e., the Client Connection) as and when needed and help the PMU to ensure appropriate follow-up of compliance with legal provisions of the Financing Agreement and the Disbursement and Financial Information Letter (“DFIL”) of the Project.

**Task 5:** The Financial Specialist will provide support to the PMU to process financial transactions directly through the iBAS++ system of the government of Bangladesh and disbursement of funds through the designated account (CONTASA) through a commercial bank.

**Task 6:** The Financial Specialist will assist the PMU in the preparation of terms of reference for engagement of a third-party audit firm to carry out internal auditing of Project accounts and provide necessary supports to the audit firm to do their respective duties and responsibilities.

**Task 7:** The Financial Specialist will assist the PMU in the preparation of Monthly Project Accounts and submission of it to the responsible Chief Finance and Accounts Office (CFAO) within 10 days of the end of each month.

**Task 8:** The Financial Specialist will assist the PMU in the preparation of Project Annual Financial Statements for audit in accordance with IPSAS cash-basis or national standard as prescribed by the Comptroller and Auditor General (“C&AG”) and submission of it to the Foreign Aided Projects Audit Directorate (“FAPAD”) within 90 days of the end of each fiscal year and the submission of audited Financial Statements to the World Bank within 6 months at the end of each fiscal year.

**Task 9:** The Financial Specialist will attend the entry and exit meetings with the FAPAD auditors, facilitate the FAPAD auditors to carry out and complete the audits as early as possible by timely submission of annual financial statements in appropriate formats including necessary information and documents to the FAPAD auditors, and help the PMU to prepare and submit the legitimate responses to queries posed by FAPAD auditors. The FM Specialist will also assist the PMU in the preparation of an action plan based on the recommendation of internal/external audit queries and responses and clarifications to external audit observations based on facts and figures.

**Task 10:** The Financial Specialist will provide support to the PMU to prepare and furnish monthly, quarterly and annual financial and physical progress report of the Project to the LGD and other governmental/statutory organizations using their standard/suitable formats and tools, as directed by the PD.

**Task 11:** The Financial Specialist will help the PMU to ensure the integration of the budgeting system with the accounting system, enable comparison of actual performance with the budget, develop variance between budget and expenditure, analyze the root causes of variance, and formulate the mitigating measures for use in the next fiscal year in order to reduce variance as much as possible.

**Task 12:** The Financial Specialist will in consultation with the PMU develop a comprehensive Chart of Accounts for the Project after review of the DPP to capture financial data under (i) the GOB code of accounts, (ii) the Drawing and Disbursement Officer (“DDO”) heads, (iii) the World-Bank disbursement categories for the Project so as to enable the accounting system to classify and group, financial data for the various financial reports as required by the World Bank and various relevant authorities of GOB.

**Task 13:** The Financial Specialist will help the PMU to open, keep, maintain and update a fixed asset register to record all fixed assets of the Project identifying their locations and users for counting and verifying each asset periodically and annually, and adjusting and updating the records keeping with the view to reconciling the control accounts of the accounting system and the respective financial statements.

**Task 14:** The Financial Specialist will introduce and maintain a semi-automated accounting system for the Project by using MS Excel and/or any other software and train other accounting staff in its operation and be responsible for transferring all accounting data to a computerized project accounting system and operating the system as and when such a system would be in place as part of the implementation of MoF's ongoing initiative for a Universal Computerized Project Accounting System for all projects in the country.

**Task 15:** The Financial Specialist will ensure that the annual financial statements and other monthly and quarterly reports as specified under the GOB Project Accounting Manual and the Interim Unaudited Financial Reports required under the Financing Agreement are accurately prepared and submitted on a timely basis.

**Task 16:** The Financial Specialist will develop the financial system as necessary and ensure the maintenance of a functional system of internal controls by securing adequate fiduciary oversight over the Project activities.

**Task 17:** The Financial Specialist will help the PMU to prepare the midterm and annual budget estimates in accordance with the format of Medium-Term Budgetary Framework (“MTBF”) of the Government of Bangladesh and develop quarterly, half yearly and annual disbursement forecasts for all components of the Project.

**Task 18:** The Financial Specialist along with other specialists will provide training on planning and budgeting (i.e., Module 2 as suggested as part of the core training in the DPP) to the staff of City Corporations, Municipalities and project staff.

**Task 19:** The Financial Specialist will assist the PMU in preparing reports, documents, factsheets or similar instruments for discussion and decision in the Project Implementation Committee (PIC), the Project Steering Committee (PSD) meetings and the World Bank Supervision Mission meetings.

**Task 20:** The Financial Specialist will contribute to the preparation of the project completion report (“PCR”) from his/her respective areas.

**Task 21:** The Finance Specialist will carry out any other task relating to the financial management of the Project as and when required or assigned by the PD.

#### 4.0 Reporting and Deliverables

The Financial Specialist will prepare and submit the following reports/documents on a one-time and/or recurrent basis to the Project Director and the PMU for his/her duties and responsibilities.

No	Description	Reporting Time
1	Updated Books of Accounts and Records	Continuous
2	Statement of Expenditure (SOE) to WFACS of the World bank, Chennai office and its follow-up	As required
3	Prepare all report of IMED and relevant Ministries	Monthly and quarterly
4	Interim Unaudited Financial Reports (IUFR)	Quarterly
5	Relevant reports, statements, schedules to Auditors and reviewers	As required
6	Annual work plan and Budget and fund forecast	As required
7	L/C opening and management	As required
8	Reconciliation of Bank, imprest/advance accounts	Monthly
9	Revenues to govt. exchequer	Monthly
10	Follow-up all bills in Central bank and other offices	As required
11	All contract payments and amendments	As required
12	All other works assigned by PD	As required

No	Description	Reporting Time
13	Annual Project Financial Statement	Annually
14	Memorandum on internal and external audit observations	Quarterly

## 5.0 Duration of the Assignment

The duration of the assignment for the Financial Specialist will be [60] calendar months. The Project duration is estimated up to 30 June 2028. The duration of the assignment may be increased or decreased depending upon the performance of the FM Specialist, the needs and budget allocated for the Project and the duration of the Project. The PMU will carry out performance assessments of the incumbent on an annual basis. The satisfactory performance of the Financial Specialist will ensure the continuation of the contract till the project period.

## 6.0 Academic Qualifications and Experiences

The Financial Specialist must have at least a Master's Degree in Accounting, Finance, Management, Business Administration (major in accounting/ finance), economics or equivalent. In addition to the above, associate or member of a Professional Accountancy Organization (PAO) (CA/ACCA/CMA etc.) recognized by the International Federation of Accountants (IFAC) will be an advantage. The Finance Specialist should have at least ten (10) years of general work experience, of which ten (5) years as a finance specialist, financial management specialist, or any other position having had responsibilities in public financial management (i.e., contract payments, dealing with commercial banks, GOB budget preparation, fund release and reporting, development partner's fund operating conditions and reporting requirements, special account operation, etc.). The incumbent having experience in the World Bank financed project in Bangladesh will be given preference. The incumbent has experience in developing a Chart of Accounts and accounting formats and procedures befitting the reporting requirements and ability to review external audit reports, identify inadequacies if any, on audit coverage and reporting, follow up with auditors. The incumbent should have a higher level of analytical knowledge and practical experience on MS Excel using large amounts of financial data and information, data entry and operation of computerized accounting system of the government, and data extraction from the iBAS++ system for analysis. The incumbent should have experience to work in a team environment.

## 7.0 Institution Arrangement

The Financial Specialist will carry out his/her responsibilities and duties under the general supervision and guidance of the Project Director and work in close collaboration with other officials/consultants of the Project. He/she will report to the Project Director. The duty station will be at the PMU established in Dhaka city.

## 8.0 Facilities and Services to be provided by the PMU

The PMU will provide the necessary office space, office equipment and furniture, stationery, data, information, documents in connection with the Project financial management and other logistics. The PMU will provide transportation facilities for field trips, as needed.

## 9.0 Selection Method

The Finance Specialist will be selected following the Selection of Individual Consultants as set forth in the in accordance with the World Bank Procurement Regulations for IPF Borrowers, Fourth Edition, November

2020 (the “Procurement Regulations”), the Public Procurement Act, 2006 and the Public Procurement Rules, 2008 (together the “National Procurement Laws”).