

Terms of Reference (TOR) for Assistant Manager (Accounts) (National Consultant)

A. Context of the Assignment

Agriculture in Bangladesh comprises crops, livestock and fisheries. It provides food, feed, fiber and fuel to its citizens and animals, and plays a key role in economic development of Bangladesh. For achieving the set goal of SDG and turning Bangladesh into a middle income country by the 2021, the GDP has to grow by 7.4% per year. To attain the rate and to keep pace with the population growth, agriculture must grow at a constant rate of minimum 3-3.5% per year. Reaching technologies to the farmers requires technology generation and dissemination through the research and extension systems. National Agricultural Research System (NARS) is responsible for generating agricultural related technologies and Department of Agriculture Extension (DAE), Department of Fisheries (DOF) and Department of Livestock Services (DLS) are responsible for extension of generated technology to the farmers. Both research and extension have made an impressive contribution to food security in the country. In Bangladesh, private investment in research and extension is low. The NGOs, local government and community organizations are coming up but very slowly.

Bangladesh agriculture faces many challenges today. Major challenges are to raise productivity and profitability, reduce high production costs, increase price of products and resource-use efficiency, halt declining and degradation of soil resources and declining of animal and fisheries resources, adaptation to climate change vulnerability, providing consumers safe food, yield gap minimization, expansion of irrigation facilities & farm mechanization, production & distribution of quality seeds/varieties/ breeds/fingerlings, quality production of horticultural crop, popularization of good agricultural & IPM practices, weak linkage of farm-produces with market, low investment in agriculture and inadequate credit support to farmers. These challenges have stagnated the agricultural productivity and production. Further, nutrition outcomes and food safety have not kept pace with the progress achieved with most social and economic indicators. Thus, in order to produce more food for an ever increasing population, raw materials for agro-industries and higher income for farming communities from the decreasing resources (land, water, animal and fisheries), it is necessary to develop existing agricultural production system into a more dynamic, market oriented and sustainable commercial sector by higher productivity and profitability through efficient natural resources management, irrigation expansion, agricultural intensification and diversification, mechanization, value addition and effective market linkages.

To that effect, the Government of Bangladesh (GoB) gives top priority to the development of agriculture sector through its increased productivity, production, supply chains, value addition and market linkages. GoB sought the support of development partners such as the World Bank to provide technical and financial support to activities aimed at boosting agricultural production through productivity enhancement, and increasing smallholders' income. In order to improve agricultural productivity and farm income, on the request of the Government of Bangladesh, the World Bank agreed to support a long term agricultural development program over a period of 15 years to be implemented in three phases of five years each with the first phase beginning in July 2007. IFAD also agreed to co-finance the program with the World Bank. Accordingly, the National Agricultural Technology Project (NATP): Phase-I (NATP-1) was designed with the development objective of improving the effectiveness of national agricultural technology system (including agricultural research, extension and development of supply chains) and

increasing agricultural productivity and farm income in Bangladesh. NATP-1 was initiated in July 2007 and closed in December 2014. NATP-1 has significant achievements in generating technologies, increasing the effectiveness of extension and research systems, development of supply chains and broadening linkages between research-extension-farmers across the project areas. Based on the experience of NATP-1, the World Bank, jointly with IFAD and USAID, decided to provide financial support to GoB for National Agricultural Technology Program-Phase II Project (NATP-2). The duration of the project is 01 October 2015 to 30 September 2021.

B. Project Development Objective :

Project Development Objective (PDO) of National Agricultural Technology Program-Phase II Project (NATP-2) is to increase agricultural productivity of smallholder farms and improve smallholder farmers' access to markets in selected districts. PDO will be achieved through: a) strengthening the capacity of research, extension services and farmers to generate, diffuse and adopt agricultural technologies aimed at increasing farm productivity and reducing post-harvest losses; and b) promoting the sustainability of existing and newly created farmer groups and producer organizations by facilitating their stronger participation in commodity value chain, market-linkages, and improving their knowledge and skill base. Thus, the PDO will be achieved through the generation and release of more productive and locally adapted technologies, enhancing availability of quality seeds/breeds/fingerlings/ breeding materials at the small farm level and providing relevant production, value addition, food safety and marketing support.

C. Project Components

NATP-2 project will have the following 5 components:

Component-1 (Enhancing Agricultural Technology Generation): To be implemented by the Project Implementation Unit of Bangladesh Agricultural Research Council (PIU-BARC), MOA;

Component-2 (Supporting Crop Development): To be implemented by the Project Implementation Unit of Department of Agricultural Extension (PIU-DAE), MOA;

Component-3 (Supporting Fisheries Development): To be Implemented by the Project Implementation Unit of Department of Fisheries (PIU-DOF), MOFL;

Component-4 (Supporting Livestock Development): To be implemented by the Project Implementation Unit of Department of Livestock Service (PIU-DLS), MOFL;

Component-5 (Project Management): To be implemented by the Project Management Unit (PMU), NATP-2, MOA.

D. Overall Objective of the Assignment:

NATP-2 project is worth BDT 187800 lakh of which RPA and GOB contribution is BDT 27104 lakh and 160696 lakh respectively. The accounting policies and procedures of the project is governed by the existing Project Accounting Manual of the Ministry of Finance. All project related transactions is accounted following double-entry book keeping principles and on a cash basis. The key project accounting functions for which PMU and PIUs will be responsible are as follows: (i) budget preparation and monitoring; (ii) payments for eligible project expenditure for relevant activities; (iii) disbursement of project funds; (iv) maintenance of books and bank accounts; (v) cash flow management; (vi) financial reporting to GOB, the World Bank and other stakeholders; (vi) preparation of withdrawal application to claim funds from the World

Bank by PMU; and (vii) assistance to external auditor and ensuring appropriate follow up of audit. Expenditure related to specific PIUs and agencies will be managed by PIUs and respective agency, and their field offices down to region, district and upazila. The respective spending units and PIUs will maintain such account and report to the PMU. Each PIU and their spending units will be responsible for their component expenditure.

PIU-DLS component of the project is worth Tk 46058 lakh of which RPA is Tk 35292 lakh and GOB is Tk 10766 lakh. To assist Manager (Financial Management) to run the financial activities of PIU-DLS smoothly, the unit has provision to hire one Assistant Manager (Accounts).

E. Scope of the Assignment:

Assistant Manager (Accounts) will perform the following duties and responsibilities:

- i. Responsible to Director, PIU-DLS;
- ii. Assist Manager (FM) is responsible in all financial activities;
- iii. Assist Manager (FM) is responsible for budget preparation, funds disbursement to various spending units;
- iv. Monitoring of fund utilization at field level
- v. Receive SOE from the spending units and timely submission of SOEs to PMU;
- vi. Maintain account related books;
- vii. Cash flow management;
- viii. Ensure timely submission of all financial progress reports to PMU, GOB, IMED and development partners;
- ix. Work independently and maintain all relevant files and documents;
- x. Facilitate external audit and ensure follow up of audit;
- xi. Facilitate training for financial management personnel;
- xii. Any other tasks as assigned by the authority

F. Specialist Qualification and Experience

a. Academic:

M. Com/ MBA in Accounting/ Finance/related field

b. Experience:

- i. 10 years work experience in financial management in government/ autonomous/private sector organization;
- ii. Minimum 3 years work experience in donor/IDA funded/development projects;
- iii. Experience in auditing and or in operating grant system is desirable;
- iv. Knowledge in accounting software is required;
- v. High level of proficiency in written and spoken English and report writing;
- vi. Computer literacy and skills (MS Word, Excel, and Power Point etc.) is essential.

G. Reporting and supervision arrangements:

The Specialist will report to the Director of PIU-DLS, NATP-2 and will be responsible to him for all activities. The Specialist will submit progress report to Director, PIU-DLS quarterly describing progress of implementation with constraints faced and recommendation for measures

to be taken to address/overcome them. The Specialist shall submit Draft Final Report to Manager (FM) and Director, PIU-DLS one month before the completion of the assignment. Director, PIU-DLS, if required, will provide the Specialist with comments to the draft report and the Specialist shall submit the final report within time frame specified by Director, PIU-DLS.

H. Responsibilities of the contracting party:

PIU-DLS will provide the following inputs and facilities:

- i) Office space and other logistic support as per project provision;
- ii) All available documents, papers and information relevant to the assignment will be provided/made accessible to the Specialist.

I. Duration of the assignment:

Duration of the consultancy services will be 69 man months/up to project period which one is earlier. It will be renewed in every year on satisfactory annual performance of the consultant.