

**Terms of Reference (ToR) for the position of
CONSULTANT- ACCOUNTS AND FINANCE**

Key Information

Name of the Project	Host and Rohingya Enhancement of Lives Project (HELP)
Forestry Component	Establishing Green Belt at Bhasan Char and Reforestation of Rohingya Affected Area in Cox’s Bazar.
Name of the Package	Consultant (Accounts and Finance)
Package No.	S-02
Organization	Bangladesh Forest Department (BFD)
Selection Method	Individual Consultant Selection (ICS)
Market Approach	National-Open
Contract Type	Time-based
Duration of the Contract	12 (Twelve) months
Duty Station	HQ (BFD-PIU) Dhaka and Project Area

1. Project Background

Bangladesh has been coping with the sudden and large inflow of the Rohingya population displaced from Myanmar since 2017. The nearly one million Displaced Rohingya Population (DRP) reside in 33 extremely congested camps designated by the Government of Bangladesh (GoB) in the Ukhiya and Teknaf upazilas in Cox’s Bazar district – Bangladesh hosts the largest camp across the globe. The extended presence of the DRP puts additional pressure already on poor areas, affecting livelihoods, services, and social cohesion. Hosting the DRP continues to stretch service delivery of the GoB, including for host communities, amidst decreasing humanitarian resources. The host communities perceive the impact of DRP on their livelihoods as predominantly negative. Perceived increases in crime and security concerns, and pressure on the environment, including deforestation and water source depletion, have been reported as sources of tension. Although the GoB’s goal is the DRP’s repatriation to Myanmar, recent developments – including the February 2022, military coup make it an uncertain outcome in the short to medium term. Even as the humanitarian emergency evolves to a protracted crisis, the GoB has demonstrated its continued commitment and leadership to support the DRP. Basic assistance in the form of food, shelters, and essential services have been provided using government systems and with support from the international community. Development partners, including the World Bank, have supported the construction of quality infrastructure, including cluster homes, disaster shelters, road networks, waste management systems, and electrical power generation systems in the form of solar PV Standalone Street lighting systems, solar PV water pumping systems, and solar PV nano-grid systems. To reduce the strain on livelihoods and basic service delivery in Cox’s Bazar, the GoB has facilitated the voluntary relocation of around 30,000 DRP to Bhasan Char, an island located in the Bay of Bengal in the Noakhali District, since 2021.

Despite the GoB's continued efforts, critical challenges exist for the DRP and the host communities in fulfilling basic needs and improving livelihoods. The extended presence of the approximately one million DRP in Cox’s Bazar continues to put pressure on already poor areas, affecting livelihoods, services, and social cohesion. Along with the threat of damaging infrastructure and natural resources, labor competition and price fluctuation, host communities are concerned about environmental degradation. Their surrounding biotic and non-biotic environment has degraded, they have lost their jobs and living condition lowers due to financial loss and environmental degradation. The critical biodiversity areas in Cox’s Bazar-

Teknaf Wildlife Sanctuary, Himchhari National Park, Inani National Park, Fasiyakhali Wildlife Sanctuary and Medhacocchopia National Park face a grave risk of peril due to high level of human interventions following the Rohingya influx. Over 8,000 acres of forest land have been degraded, putting immense pressure on the area's wildlife. Critically endangered Asian elephants, with only 38 remaining in the fragmented habitat, face a fight for survival.

In addition to that, both Cox's Bazar and Bhasan Char are highly susceptible to climate change-induced cyclones and floods. Over the past five years, Cox's Bazar has experienced at least one cyclone each year, with notable instances including Cyclone Fani (May 2019), Cyclone Matmo and Bulbul (November 2019), Cyclone Amphan (May 2020), Cyclone Yaas (May 2021), Cyclone Sitrang (October 2022), and Cyclone Mocha (May 2023). In the recently established Rohingya relocation area of Bhasan Char, the impacts of climate change-induced cyclones and prolonged floods also loom large. Cyclone Yaas made landfall almost 600 km west of Bhashan Char, underscoring the island's vulnerability. In 2020, Cyclone Amphan, while striking West Bengal, India, led to a tidal surge that engulfed the Bhashan Char market. Cyclone Amphan in 2020 damaged around 300 shelters in Cox's Bazar, inundating the area with floods and landslides, while also obstructing essential infrastructure like drains, stairs, latrines, and bridges. In Noakhali, where many rely on fisheries for their livelihoods, the impact is particularly acute as large numbers of people go missing every time a devastating cyclone hit. Increased rate of cyclone is also massively disrupting the biodiversity of mangrove forests located in Bhasan Char and adjacent small islands in the Noakhali district. These areas are in need of planned afforestation for better resilience against climate change induced disasters.

In the above backdrop, Bangladesh Forest Department (BFD) will undertake reforestation, afforestation and biodiversity conservatory activities as a part of Host and Rohingya Enhancement of Lives Project (HELP) financing aided by World Bank, with the objective to establish a Greenbelt in Bhasan Char and reforest degraded areas of Cox's Bazar to enhance the climate change resilience of the Rohingya Community in Bangladesh. HELP project builds on Emergency Multi-Sector Rohingya Crisis Response Project (EMCRP) to further focus on disaster and climate resilience due to the protracted nature of the crisis and high needs of the population. The objective has been planned to achieve through the implementation of following works, supply of goods and hiring of services:

- Afforestation in Bhasan Char.
- Reforestation of Rohingya Affected landscape in Cox's Bazar.
- Biodiversity conservation in Bhasan Char and Cox's Bazar.

1. Procurement Arrangement of the project

Procurement under the project will be carried out in accordance with the World Bank Procurement Regulations for IPF Borrowers, Fifth Edition, September 2023 ("Procurement Regulations") and the provisions stipulated in the Project Procurement Strategy for Development (PPSD) and the procurement plan. The project will also be subject to the World Bank's Anticorruption Guidelines, dated October 15, 2006, and revised in January 2011 and July 2016. The project will use the World Bank's Systematic Tracking of Exchanges in Procurement (STEP) to plan, record, and track procurement transactions.

Procurement under the project will include a variety of goods, works, non-consulting and consulting services. Major Goods procurement includes computers and audiovisual conference systems. Works procurement consists of Deep Tubewell installation at nursery site for watering (submersible, water tank with solar system). Consultancy Services includes individual consultants in different specialized areas such as financial management, procurement, monitoring, accounts and finance and consultancy firms for Conservation of Ecology of migratory shorebirds and Bird counting and SSP and GIS mapping and monitoring.

BFD intends to hire a Consultant- Accounts and Finance following World Bank Procurement Regulations for IPF Borrowers, Fifth Edition, September 2023 (“Procurement Regulations”) and the provisions stipulated in the Project Procurement Strategy for Development (PPSD). It will be financed by World Bank and duration of the assignment is for 12 (Twelve) months.

2. Objective of the services

The main objective of the services of the Consultant (Accounts and Finance) is to assist the Financial Management Specialist (FMS) in managing all financial aspects of the project, ensuring compliance with the guidelines, rules, regulations, policy, procedure of IDA and Government of Bangladesh.

3. Scope of Services

Key Functions of the Consultant are:

- a) Financial Management
 - i. Assist the FMS in ensuring sound financial management procedure for BFD in accordance with regulations of Government of Bangladesh and IDA;
 - ii. Assist in maintaining adequate registers, books and records in appropriate order to meet the statutory requirements of stakeholders and to facilitate classification and analyzing the financial information for monitoring the project progress.
- b) Budgeting
 - i. Assist the FMS in project budgeting
 - ii. Assist in providing a variance analysis as part of the quarterly Interim Financial Reports (IUFRs);
 - iii. Assist in providing standard ratio analysis and taxation accounting (VAT, TAX, CD etc.).
- c) Disbursement Plan
 - i. Assist the FMS in preparation of the annual, quarterly and half yearly disbursement forecasts of the project in line with project's procurement and implementation plan and budget;
 - ii. Assist in obtaining approval of the annual, quarterly and half yearly disbursement plans from the PD for using it in preparation of the quarterly/half yearly financial report for disbursement.
- d) Record Keeping
 - i. Maintaining accurate and up-to-date records of all financial transactions.
 - ii. Ensuring all financial data is properly entered into accounting systems.
- e) Processing payment
 - i. Process, approve and proceed with payments of bills for procurement of goods, works and services for the project;
 - ii. Review and verify accuracy of information on payment vouchers for signing of checks;
 - iii. Review receivables and payables and ensure prompt settlement of payables to the Project's suppliers and contractors.
- f) Preparation of Financial Statements and Reports
 - i. Assist the FMS in preparation of the annual financial statements and other monthly and quarterly reports as specified under the GOB Project Accounting Manual and Financial Monitoring Reports (FMRs) required under the Financing Agreement;
 - ii. Assist in producing Interim Un-audited Financial Reports (IUFRs) on a quarterly basis showing project progress on a user friendly format and submit the same to IDA within 45 days from the end of each quarter;
 - iii. Assist in producing other financial reports as required by MoEFCC and other stakeholders.
- g) Internal and External Audit
 - i. Assist the FMS in preparation of internal audit report findings for presenting to the Project Steering Committee;

- ii. Assist in preparation the Statement of Audit Needs (SAN) to be agreed with the C &AG extending the audit focuses on testing controls preventing corruption and detecting the Transactions with corrupt practice;
 - iii. attend entry and exit meetings with FAPAD auditors;
 - iv. 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 actions for holding tripartite meetings and coordinating with various agencies in meeting audit objections;
 - v. assist in preparation of the consolidated financial statement and submission to the Chair, Steering Committee with copies to the Secretary of ministry.
- h) Special Assignments
- i. Assist Project Procurement/Tender Committee in performing their activities;
 - ii. assist/advise the PD in all financial matters as and when required.

4. Duration of the Assignment

Duration of the consultancy services would be 12 (Twelve) months.

5. Reporting Requirement

The Consultant (Accounts and Finance) will report to the Project Director (PD).

6. Responsibilities of Client

Client will provide necessary assistance to the Consultant in carrying out his activities under the project. The Client will provide necessary office accommodation, computer, logistic services, consumables and other things or related services required for smooth execution of his services. The Client will provide necessary assistance to carry field trips if necessary.

7. Qualification and Experience

Academic Qualifications and Professional Experience of the Consultant:

Educational Qualification

The Applicant should have at least master's degree in accounting, finance or management from any reputed university. Candidate having fully or partly professional accountancy degree (CA/ACCA/CMA/ equivalent) will get preference.

Experience

- The Applicant should have at least 6 years of overall professional experience with 4-5 years of relevant experience in financial analysis, auditing, taxation, or managerial accounting.
- Experience in World Bank's disbursing & reporting requirements and Experience in working with World Bank or similar development partners-funded projects will be added advantage.
- Fully conversant with and have had hands on experience in Microsoft or similar computerized Accounting System practice in the World Bank supported project.

8. Selection procedure:

A consultant will be selected following the Selection of Individual Consultant method as set forth in the World Bank Procurement Regulations for IPF Borrowers, Fifth Edition, September 2023.