



TERMS OF REFERENCE

PROJECT ACCOUNTANT

1. Introduction

The Otjiwarongo Municipality wish to explore the feasibility of implementing this project as a Public Private Partnership (PPP) in accordance with Public Private Partnership (PPP) Guidance Manual, 2013; Public Private Partnership Act, 2017 (Act No.4 of 2017) (PPP Act); and Public Private Partnership Regulations, 2017. The Municipality of Otjiwarongo requires the Consultancy Services of a Transaction Advisor to assist, advise and facilitate on behalf of the Public Entity with the procurement, management, and implementation of this Project, in the most economically beneficial approach. The purpose of these Terms of Reference is to invite capable consultants who shall form part of the Project Implementation Team providing support to the Municipality and MOF PPP Unit with expert advice and opinion and support to review the outputs of the Transactional Advisor as well as those of the Environmental and Social Impact Assessment Consultant from Inception until signing of the Concession Agreement.

2. Scope of Work

The Municipality of Otjiwarongo requires the Consultancy Services of consultants/experts to form part of the Project Implementation Team in order to assist the Implementing Agency to review outputs of the Transactional Advisor as well as those of the Environmental and Social Impact Assessment Consultant. The Project Implementation Team shall also play a supervisory role throughout the Project Implementation process.

Preparatory work conducted to date by the municipality will be availed to the members of the Project Implementation Team to assist them on being on par with the level at which the project is currently on. The preparatory work to be provided is as follows:

- Otjiwarongo Sewer Master Plan, 2016.

- PPP Concept Note for development of Wastewater Treatment Works, 2019.
- The Otjiwarongo Structure Plan, 2015 (Volume 1).
- Environmental Management Plan for existing Otjiwarongo Dump Site, 2019; and
- Namibia BioMass Industrial Park Concept Note, 2019.
- Terms of Reference for Consultancy Services for Environmental and Social Impact Assessment and Their Associated Plans For The Development Of A Wastewater Treatment Plant & Waste To Energy Plant Through A Public Private Partnership For The Municipality Of Otjiwarongo.
- Transaction Advisory Services for the Development of a Wastewater Treatment Plant & Waste to Energy Plant through a Public Private Partnership (PPP) for Otjiwarongo municipality.

The scope of work shall be done the review of all outputs from the Transactional Advisor as well as those of the Environmental and Social Impact Assessment Consultant. The Project Implementation Team is to be embedded with the Municipality team and MOF PPP Unit. Outputs stipulated in the consultant's respective Terms of Reference (ToR) mentioned under point 6 and 7 above are those that are to be reviewed alongside the rest of the Project Implementation Team.

3. Job Purpose

The Project Accountant (PA) will carry out functions in accordance with the Financial Management System and disbursement procedures specified in the Grant Agreement and those outlined in the African Development Bank Guidelines (hereafter referred to as the Guidelines). The PA will be reporting to the Project Manager in all financial related matters, ensure preparation of annual Project Implementation Team administrative budgets; ensure regular reporting to the Project Manager and Ministry of Finance and State Enterprises (MOFSE) and Otjiwarongo Municipality (OM) of budget realization; ensure monitoring of expenditures under all project internal orders and cost centres; ensure preparation of all financial management reports to the MOFSE, OM and the African Water Facility (AWF) and the Middle Income Country Technical assistance Fund (MICTAF), contribute to the auditing processes, maintain records of all underlying data used in financial management reporting and budget preparation, maintain & update the Commitments and Disbursement datasets.

4. Key responsibilities

- a) Prepare the financial management aspects of the Project Implementation Manual or its updating in line with the project appraisal report and loan agreement.
- b) Ensure that the financial procedures manual is applied in all financial transactions and to see to its update on a regular basis. This manual will

indicate inter alia, approval procedures and signing off thresholds for the release of funds.

- c) Maintaining books of accounts for the project consistency with international accounting standards, project description and cost tables.
- d) Ensuring that all accounting records and bank accounts are up to date using accounting software acceptable to the African Development Bank.
- e) Preparing monthly Bank Reconciliation for all bank accounts.
- f) Preparing withdrawal applications: direct payments, replenishments of special accounts.
- g) Ensuring compliance with operating procedures of Government and the African Development Bank (AWF/MICTAF) e.g., Procurement, Disbursements, Special Accounts, SOE, Special Commitments, etc.
- h) Preparing and submitting the required quarterly and annual financial reports to the African Development Bank and project management.
- i) Liaising with the external and internal auditors to ensure the conduct of annual audits on a timely basis and following up any audit queries/management letters; etc.
- j) Any other duties assigned by the Project Manager

5. Qualifications

- The Project Accountant will be completely recruited by the Otjiwarongo Municipality and should have at least a bachelor's degree in accountancy or full ACCA/CIMA/CA-Namibia.
- At least seven (7) years of demonstrated experience in financial management including budgeting and reporting.
- Participation in similar role in at least one (1) multi-lateral or donor funded projects in the last 5 years including the African Development Bank.
- Must be fully registered by a recognised professional body
- Excellent computer skills in Office tools; knowledge of Project Management and Planning software is a plus.
- Working experience in SADC countries, working experience in Namibia is an added advantage
- Excellent writing, presentation, and interpersonal skills; and excellent analytical skills and ability to effectively communicate with various stakeholders and work under pressure.

6. Implementation Arrangements

Otjiwarongo Municipality is the Executing Agency of the AWF and MICTAF grants and will be responsible for the Financial Management (FM) functions of the project. The project FM will be managed within the existing structures of the Municipality's Finance Division. The Strategic Executive for Finance (SE) and Economic Development will have the overall responsibility for the FM reporting

and auditing. Therefore, the PA through the Project Manager will report to the SE for Finance and Economic Development.

The PA will be part of a Project Implementation Team in charge of overall coordination will be based in OM and cover overall project activities. The PIT will comprise a Project Manager, Procurement Specialist, Project Accountant, Environmental and Social Expert and Independent Reviewer/PPP Expert as per AWF and MICTAF grant agreements.

The core functions of the PIT will be coordination and facilitation, fiduciary (procurement and financial management), environmental and social development including land acquisition related activities' supervision, monitoring and evaluation (M&E) and impact evaluation (IE), annual work programming and budgeting, and reporting. The PIT will provide technical support to the MOFSE and OM and will assist developing the required capacities for procurement, financial management, monitoring and evaluation, environmental and social safeguards implementation, and investment and activity implementation.

Technical Assistance to the program will be provided by (two experienced firms for Transaction Advisory Services and preparation of the environmental Social Impact Assessment, Resettlement Action Plan and Environmental Social Management Plans.

7. Reporting

The Project Accountant will be a full-time member of the Project Implementation Team (PIT) and will report to the Project Manager in the PIT as his general supervisor.

8. Duration

This is a position requiring 6 months input spread over for a 30-month duration, subject to satisfactory performance and budget availability.

9. Duty Station

The position will be based in OM and will require frequent travel. The employee is expected to display a high degree of robustness and adaptability to their surroundings.

10. Deliverables

The PA is expected achieve the following key deliverables at the minimal (list not exhaustive):

Deliverables/Duration	Description
Development/ Update of Implementation Manual Monthly	Prepare the financial management aspect of the Project Implementation Manual or its updating in line with the project appraisal report and loan agreement;
Monthly Maintenance of Books of Accounts	Maintaining books of accounts for the project consistency with international account standards, project description and cost tables;
Monthly Bank Reconciliation	Preparing monthly Bank Reconciliation Statements for all Project Bank Account.
Monthly Expenditure Justification	Preparation of Expenditure Justification forms (Forms A1 and A3) for Submission to the African Development Bank
Quarterly preparation of Interim Financial reports	Prepare quarterly unaudited financial reports. To be submitted to the Bank within 45 days of the end of the quarter.
Day to day Special Account Management	Preparing withdrawal applications: direct payments, replenishments of special accounts
Compliance Monitoring Monthly	Ensuring compliance with operating procedures of Government and the African Development Bank, e.g. Procurement, Disbursements, Special Accounts, SOE, Special Commitments, etc.
Coordination of Audits Annual	Liaising with the external and internal auditors to ensure the conduct of annual audits on a timely basis and following up any audit queries/management letters; etc. Audit Report comprising Audited Financial Statements and final Management Letter to be submitted to the Bank within 6 months of the end of the reporting period.
Financial Reports and statements as at 31st March of every year.	Preparation of Financial Reports and Statements in readiness for Annual Audits