



**GOVERNMENT OF ASSAM**

**ASSAM HEALTH INFRASTRUCTURE DEVELOPMENT & MANAGEMENT SOCIETY (AHIDMS)  
4<sup>TH</sup> FLOOR, NAYANTARA SUPERMARKET, SIXMILE, GUWAHATI-22**

**TERMS OF REFERENCE (ToR)  
FOR STATE FINANCE SPECIALIST (SFS)**

**A. BACKGROUND AND OBJECTIVES OF THE PROJECT**

(a) The Assam Health Infrastructure Development & Management Society (AHIDMS) has been created under the Medical Education & Research Department, Government of Assam (GoA), headed by Hon'ble Health Minister as Chairman and Senior Most Secretary, Medical Education & Research Department, GoA as the Member Secretary of the Governing Body. The Project Management Unit (PMU) is headed by a Project Director (PD). The key mandate of the Society is to function as an apex autonomous body of the GoA for monitoring, coordination and/or implementation of JICA, World Bank and any other Externally Aided Project (EAP).

(b) AHIDM Society has taken initiative to implement "Assam State Secondary healthcare Initiative for Service delivery Transformation (ASSIST)" Project with financial and technical support from the World Bank. The project aims to strengthen management capacity, access and quality of health care in secondary healthcare hospitals in Assam. The project will target investments towards health care facilities and locations across the state over the six-year project duration where the demand for health services is high and required capacities are in place to maximize the impact of the project. The project aims to address critical gaps in Assam's secondary healthcare system to enhance its performance to optimum levels by implementing interventions under following two components:

Component 1: Improving Governance and management capacity of health systems at the state and district level (Results based financing)

Component 2: Improving quality and coverage of secondary health care services and investment in supply and demand side intervention (quality and access).

The project has established internal performance contracts to boost the efficiency of teams in the directorate and at the district management level. Besides, the project will be investing in select District and sub district hospitals to expand the portfolio and improve the quality of service.

With this background, the project intends to hire a **State Finance Specialist (SFS)** as a contractual consultant member of the Project Management Unit (PMU), to support the financial management activities under the project. The ToR shall be as given below:

**B. OBJECTIVE(S) OF THE ASSIGNMENT:**

The objective of the assignment is to provide technical and operation support for all the financial activities planned under the project.

**C. SCOPE OF WORK:**

The **State Finance Specialist (SFS)** will support the Project Management Unit (PMU) in overall management of the project's financial activities and will be responsible for ensuring that the project funds are used prudently, for the purposes intended. The SFS will be responsible for implementation of adequate internal control framework for the project. The SFS will perform his/her duties as per the directions of Project Director (PD) and work closely with State departments as required.

**D. JOB RESPONSIBILITIES:**

The job responsibilities of the SFS shall include the following:

**a) Facilitate in establishing and maintaining adequate FM arrangements for the project**

- Assist in establishing a system of financial management for planning, accounting, and monitoring during project implementation with effective MIS, in close liaison with Department of Finance, MERD, and other such relevant project stakeholders, in consultation with the World Bank.
- Prepare and implement a fiduciary (finance management) manual for the project; and suggest improvements in the same from time to time, to keep the FM Manual relevant.

**b) Budgeting**

- Work closely with the program teams in preparation of the project Annual Work Plan and Budgets
- SFS will work closely with the State Health and Finance departments to ensure that adequate budget provisions are requested.
- Assist in forecasting funding requirement, annual budgets, as per the norms for funding as well as prioritizing expenditure and work for efficient utilization of funds with appropriate reporting mechanism.

**c) Fund Flow Arrangement**

- Responsible for withdrawal of funds from State Treasury for project implementation in co-ordination with the State Health and Finance departments.
- Maintain adequate banking arrangements through the project life. Banking arrangements will include parent-child bank accounts for the internal performance agreements (IPA) with the state departments/ district administration/ health facilities.

**d) Accounting**

- Assist in designing, developing, and installing a can off-the-shelf accounting software for the project at AHIDMS.
- Maintenance of Cash Book, Bills and Vouchers, Ledgers, General Ledgers etc. (books of account) of the Project and Society.
- Ensure proper maintenance of supporting documents, registers and records in accordance with generally accepted accounting principles.
- Responsible for setting up adequate systems for IPA funds. Ensure timely collection of financial information related to utilisation of IPA with the state departments/ district administration/ health facilities and the requisite compilation and monitoring at State level.

- Finalize the annual accounts of the project and ensure that the same are free from material misstatement etc.

***e) Internal Controls***

- Prepare monthly expenditure statements along with Bank reconciliation of accounts for internal project reviews.
- Facilitate internal audit for the project, including site visits to health facilities planned under the project. SFS will help in determination of internal audit plans, including coverage of high-risk transactions and ensure compliance of internal audit observations.
- Undertake site visits to IPA beneficiaries and project sites to ensure adequate fiduciary arrangements are in place.

***f) Statutory Compliance***

- Prepare and file requisite statutory returns and ensure compliance for the Society (including but not limited to TDS, GST, ITR, IT exemption, filings with Registrar of Societies).

***g) Statutory Audits***

- Facilitate external audits of the society, including assistance in selection & contracting of the audit firms.
- Ensure timely compliance of the audit observations and assist in ensuring that appropriate and timely follow up and remedial actions are taken.

***h) Reporting***

- Prepare financial reports for project stakeholders, including Government and World Bank (quarterly Interim Unaudited Financial Reports (IUFR) as per financing agreement for reimbursement or project expenditures).
- Prepare Annual Financial Statements (AFS) such as Balance Sheet, Income & Expenditure Statement and other statements and reports that are required as per various statutory requirements
- Assisting in submission of IUFRs and Audit Reports to the World Bank and any other reporting obligations to stakeholders.
- Provide timely FM inputs for preparation of annual and mid-term progress reports, and other such reports.

***i) Other Matters***

- Support the Project Procurement Specialist on any requisite financial information for timely procurements
- Coordinate on FM matters with relevant state departments to facilitate project implementation.
- Assist in maintenance of assets procured under the project and conduct of annual verification of assets and stock and reconciliation with books of accounts.
- Conduct training and capacity building of the project staff and IPA beneficiaries on FM matters
- Liaison with the key stakeholders, including World Bank for key finance related issues
- Any other work as directed by the Project Director/ Executive Committee/ Governing body of AHIDMS from time to time.

**E. DELIVERABLES**

Finance management manual, quarterly IUFRRs, AFS, annual budgets and expenditure forecasts, expenditure progress reports, and other such reports solicited by the Project Director and any other deliverables arising out of the above mentioned tasks.

**F. KEY QUALIFICATION AND EXPERIENCE:**

(a) The following would be the preferred order of educational qualification and experience. In case sufficient candidates from category 'i' below are not found suitable for the position, candidates from category 'ii' will be considered:

i. A Chartered Accountant (CA)/with at least **5 (Five) years of post-qualification experience in the field of finance and accounts.**

OR

ii. M.Com/MBA (Finance) from regular course from a reputed institution with **at least 10 (Ten) years of post-qualification experience in the field of finance and accounts.**

(b) **Desirable Experience:**

- a. Experience as a head of or independent charge of finance and accounts wing of any Govt. /PSU organization;
- b. Experience of having worked in Externally Aided Projects (EAPs)/Government projects/ Government Institutes or undertakings will be an advantage
- c. Experience of working in the North East and in the Health Sector will be preferred.

(c) **Skills and Competencies:**

- Knowledge of Government Financial Rules and Regulations;
- Experience of working in multi stakeholder environment and multitasking;
- Good analytical and planning skill; the candidates must be self-motivated and should possess ability to work independently as well as in teams.
- Excellent communication and presentation skills, analytical and interpersonal abilities along with advocacy and negotiations skills
- Excellent oral and written communication skills in English language is essential. Proficiency in local language will be an advantage.
- Demonstrated ability to work in a multi-disciplinary team environment.
- Demonstrated experience in operationalizing health program at field level / working in strengthening of district level health systems would be an advantage.
- Willingness to travel to districts to provide technical assistance & ability to work on different assignments simultaneously to meet the timelines for assignments.
- Non discriminating, transparent, participative
- Advocacy, Negotiations, and communication skills
- Experience in World Bank Project will be an added advantage.
- Computer proficiency and familiarity with MS Word, Excel, PowerPoint.

- (d) **Age limit:** Upto 50 years as on date of advertisement.

**G. SALARY AND CONTRACT TERMS:**

- (a) Consolidated Pay of **Rs. 90,000/- (Rupees Ninety Thousand) to Rs.1,20,000/- (Rupees One Lakh Twenty Thousand)** per month. A higher start may be considered in case of exceptionally talented candidates, as decided by PD. However, in case the selected candidate's current remuneration with 30% enhancement comes below Rs. 90,000/- per month, the lower remuneration will be offered.
- (b) **Reporting and Performance Review:** Engagement of the **State Finance Specialist (SFS)** will be on a full-time basis. The SFS will report to the Project Director (PD) or the other senior staff designated by the Project Director. The performance of the SFS will be reviewed periodically by the PD.
- (c) **Contract Term:** The assignment is purely on contractual basis. The tenure of contract is intended for entire duration of the project and co-terminus with the project period. However, the tenure is initially for eleven (11) months and will be extended upon his/her satisfactory performance.
- (d) **Travel:** The **SFS** may be required to travel frequently within the State. TA / DA for such approved travel shall be paid/ reimbursed as admissible as per the HR Policy of the AHIDMS.
- (e) **Leave:** The provisions of leave shall be as per the leave Policy of the AHIDMS
- (f) **Facilities to be provided:** The **SFS** will be provided with access to all the available documents, correspondence, and any other information associated with the project and as deemed necessary. No clerical assistance or other facilities will be provided.

*Note: This is a draft indicative ToR; The PD, AHIDM Society reserves the right to cancel the recruitment process or modify the required qualification/ experience/ number of the positions at any stage.*