

BACKGROUND

1. The Government of Uttarakhand through the Watershed Management Directorate (WMD) has proposed a credit from IDA for implementation of Uttarakhand Decentralized Watershed Development Project (UDWDP Phase-II). The Project Development Objectives would be *to increase the efficiency of natural resource use and productivity of rain-fed agriculture by participating communities in selected micro-watersheds of the State of Uttarakhand.*

2. The project objective would be achieved by (a) supporting sustainable natural resource management through treating watersheds comprehensively at micro-watershed level; (b) increasing productivity on arable lands through providing extension services; (c) increasing rural incomes through enhancing agribusiness development for target farmers and alternative livelihoods for vulnerable households; and (d) as needed, providing response to an eligible crisis or emergency in the target micro-watersheds.

3. Project Beneficiaries

The project is expected to benefit about 66,300 households in the hills, ranging from 700 m to 2,500 m above sea level. In supporting comprehensive watershed treatment at micro-watershed level, the proposed UDWDP II, locally known as Gramya II would target 524 GPs, which are contiguous to the Gramya I supported GPs. This would enhance natural resource base and improve sustainability. The target GPs would be selected according to the Government of India's Common Guidelines for Watershed Development Projects. In addition, the project would also support the farmer federations formed by Gramya I to ensure their sustainability.

4. Project Components

The Project would have the following five components: (a) Participatory Watershed Treatment and Rain-fed Agriculture Development, (b) Enhancing livelihood opportunity & Consolidation with Market linkages, (c) Institutional Strengthening, (d) Project Management, Communication and Monitoring, (e) contingent emergency response. These five components are designed based on the lessons learned from the Gramya I implementation. The proposed Gramya II, in particular, will focus on (a) rainfed area development by using watershed treatment tools and (b) environmental sustainability in reducing predicted climate change impacts and vulnerability and improving adaptation. The Gramya II will support interventions

at village and cluster levels, including land use planning, catchment treatment, agriculture development, forestry, and water source sustainability, which are in line with the prescriptions of the National Action Plan on Climate Change (NAPCC) issued by the Government of India in 2008. In addition, the project would strengthen community-driven social mobilization and agriculture extension activities to develop new agribusiness supply chain as livelihood interventions.

5. Project Duration: The project duration is for seven years from 2014 to 2021.

6. NEED FOR CONSULTANCY SUPPORT

It is a community-owned and demand driven project. The project is managed, planned and implemented by the community and the GPs. Its success depends on the levels of interest and participation and commitment of all stakeholders. Project expenditure will incur at different levels viz State level offices, Regional offices, District level offices and at GPs. Each office will have to follow financial and accounting procedure agreed between State and the World Bank.

Audit Manager will ensure that the finance management and accounting systems in the project are meeting standards of compliance as per the F&A rules, World Bank Procurement Guidelines and Statutory Compliances, through regular audits. He will also ensure that financial resources mobilized from all sources are managed optimally in accordance with Finance & Administrative Rules and accounted for efficiently, transparently and within the prudential norms to achieve project targets as stated in Project Design Report.

SCOPE OF WORK

AUDIT OF WMD, REGIONAL PDs ,DPDs ON RANDOM BASIS :

- Check allocation & utilization reports on external funds – grants, equity & borrowed funds
- Check reimbursement claims submitted to CAAA & World Bank as per GoI procedures
- Follow up on the outstanding issues and gather supporting documentation
- Level of compliance of signatory powers as determined by the Project following F & A rules on the following:
 - Type of documents to be signed
 - Regular transaction support for the project fund transfers through the state treasuries.
 - Signing of bank cheques as per financial limits; and
 - Types of payments
- Check quality of books of accounts including supporting vouchers and receipts, and monthly consolidation

- Conduct comprehensive audit of procurement processes, control elements and level of efficiency demonstrated by the Procurement Committees

AUDIT OF GP LEVEL COMMITTEES- WWMC,RVCs, FIGs, UGs and FFs ON RANDOM BASIS:

- Periodic audit on random basis of the WWMC and RVCs Accounts of the project Gram Panchayats.
- Periodic audit of groups i.e., FIGs, UGs and FFs using a tool that would include the following broad parameters:
 - level of adherence to byelaws by members
 - efficient and democratic use of group funds, project grants and other sources of funds
 - group is engaged in sustaining their livelihoods; and
 - check accounting records and transactions.
- Make necessary preparations for commissioning formal and structure audit periodically of all FFs to capture critical elements such as quality of governance
 - controls and transparency in financial and non financial records
 - satisfaction of clients/members on the services provided by the FFs
 - ability of staff in managing the services of the FFs
 - ability to comply with liabilities in the form of financial and non financial credit, statutory
 - compliances, assets management, and achieved level of financial sustainability

Preparation of Reports & other tasks

- Manage external Audit (AG Audit), Internal Audit, GP level Audit and post procurement review by the World Bank team. Study compliance report and recommended disciplinary actions to be taken. Also prepare consolidated compliance reports against Certificate Audits of CAG, Uttarakhand and PPR conducted by the World Bank.
- Present issues and their compliance before the State level Audit Committee.
- Audit Reports to be submitted to management on Quarterly-basis
- Analyze the materiality of deviation on the basis of its financial impact and risk involved
- Determine the areas where the internal control procedures are weak and suggest corrective measures
- Recommend the changes for strengthening the internal controls including timing in which the compliance to be completed
- Any other tasks as assigned by the PD

QUALIFICATION & EXPERIENCE:

Formal Academic

- Chartered Accountant from ICAI

Relevant Training

- Proficient in MS Office particularly computer based spread sheet (i.e. MS Excel)

Work Experience

- Minimum of 10 years work experience in Audit & Accounting preferably 3 years experience in Externally Aided Projects
- Good knowledge of International & Indian Accounting standards and chart of accounts

Additional Skills:

- Proficient in the preparation of budget reviews & financial statements
- Knowledge of statutory audit requirements for financial compliances
- Proactive, work with minimum supervision and team builder

Preferred Skills:

- Exposure to micro & small scale financing and enterprise accounting formats
- Ability to work with multiple stakeholders especially in a structured output and outcome based partnership
- Ability to interpret financial statements

7. Selection Process

The candidates will be shortlisted on the basis of educational qualification and experience. The shortlisted candidates will then be interviewed by the selection committee.

8. Review committee

A review committee constituted by members selected by WMD would monitor and review the performance, quality and impact of the activities undertaken by the Consultant. The members of the review committee are as under:

- a. Project Director UDWDP-II, WMD – Chairperson
- b. Joint Director (A.H), WMD, - Member
- c. Deputy Director Planning, WMD- Member Secretary
- d. Deputy Director M&E, WMD – Member

- e. Deputy Director Admin & Training – Member
- f. Chief Finance Officer, WMD- Member

9. Work Station

The consultants would be based in the Watershed Management Directorate, Dehradun, Project Director Garhwal- Muni ki reti and Project Director- Kumaon- Haldwani and would make field visits to all project area as needed.

10. Duration of assignment

The assignment would be for a period of eleven months and can be extended based on satisfactory report by review committee.

11. Terms of Payment

Monthly based on the satisfactory report from concerned authority.

12. Ownership

Watershed Management Directorate of Uttarakhand will have ownership of the data. The consultants will have no right of claim to the products developed and shall not replicate them without prior consent of WMD.

13. Arbitration

In the event of any dispute between the contracted agency and Watershed Management Directorate, the Govt. of Uttarakhand will be the arbitrator.
