

TERMS OF REFERENCE AND SCOPE OF SERVICES

KIRIBATI AVIATION INVESTMENT PROJECT (KAIP) PROJECT ACCOUNTANT (D32)

1. BACKGROUND

1.1 The Government of the Republic of Kiribati is currently implementing the Kiribati Aviation Investment Project (KAIP) as part of the regional Pacific Aviation Infrastructure Program (PAIP) supported by The World Bank. PAIP is a regional aviation investment program with the development objective to provide safe and secure air transport operations and environmentally sustainable and efficient airports. PAIP commenced in 2012 (Phase 1) with the involvement of three (3) Pacific Island countries: Kiribati, Tonga and Tuvalu. Samoa joined in 2014 while Vanuatu joined in 2015. The implementation of the overall Program is led by Tonga Airports Limited, via the TFSU "Technical and Fiduciary Services Unit", with each country's Project being led by an in-country Project Support Team (PST).

1.2 Investments under PAIP fall under four main components:

Component A: International Airport Infrastructure Improvements: This component will invest in the aviation infrastructure at Kiribati's international airports, including (i) replacement of the terminal at Cassidy Airport and improvements to the terminal at Bonriki Airport; (ii) construction of fire tender vehicle shelter and maintenance equipment building at Cassidy Airport; (iii) resealing the road from Cassidy Airport to London to maintain access; (iv) installation of new navigation aids, automatic weather monitoring, safety and security equipment at the Cassidy and Bonriki airports; (v) upgrading of the Cassidy airport runway lights; (vi) provision of air traffic control equipment; (vii) provision of fire safety equipment; (viii) enhancing the power supply for Cassidy Airport and the surrounding village; (ix) conducting a survey of obstacles infringing on the Cassidy Airport; (x) provision of the Pacific Aviation Safety Network at Cassidy and Bonriki airports; (xi) construction of a security fence for the Bonriki airport; (xii) completion of the seawall being constructed at the Bonriki airport; (xiii) provision of design and supervision consulting services required for implementation of the infrastructure investments.

Component B: Sector Reform and Training: This component will finance technical assistance to the MCTTD and other Line Ministries for: (i) strengthening capabilities with aviation sector management, policy, safety and security oversight; (ii) development and implementation of civil aviation technical regulations and manuals; (iii) international air transport sector review and policy development with measures for airport safety and security strengthening (through the preparation of proposed amendments to the penal code and implementation of a public awareness campaign), projections for air traffic demand, identification of sources of revenue, public service obligations and gap financing, policy roadmap for reorganization, strengthening and streamlining civil aviation oversight, and long-term airport master plans for Bonriki and Cassidy airports; (iv) training on aviation policy, management and operations; (v) carrying out of a baseline audit of the safety and security at Cassidy and Bonriki Airports and review progress in the

implementation of the ICAO Corrective Action Plan by the Recipient; and, (vi) carrying out of safety and security oversight audits.

Component C: Strengthening airport operations and management capacity:

The component will finance: (i) technical assistance for the: (a) establishment of an independent public entity for the management of Kiribati's airports; and, (b) its operation, and (ii) the management contract for the operations of the Bonriki and Cassidy airports.

Component D: Project Support: This component will finance the provision of technical, advisory and administrative support to MCTTD, other Line Ministries and the TFSU and provision of office space and equipment, services of financial auditors and annual subscriptions for the operation of the Pacific Aviation Safety Network during Project implementation

- 1.2 The TFSU (based in Tonga) oversees the Procurement of all investment activities for the regional PAIP program; and supports each country to implement their project at a national level
- 1.3 A National Steering Committee (NSC) will be established to oversee the project direction and coordination, with one nominated representative part of the Program Steering Committee that will oversee the regional Programs' implementation
- 1.4 A centralized Kiribati Fiduciary Services Unit (KFSU) has been established to oversee World Bank projects in Kiribati, including some aspects of KAIP with regards to financial management. The KFSU is based in the Ministry of Finance and Economic Development (MFED). Clear communication and responsibility lines between KFSU, KAIP and TFSU are currently being developed to ensure good coordination and collaboration in project implementation.
- 1.5 The implementing agency for KAIP is the Ministry of Information, Communications, Transport and Tourism Development (MICTTD). A small Project Support Team consisting of a Project Manager, Senior Project Officer and Administrative Assistant has been established within the MICTTD with the specific responsibility for KAIP implementation, in collaboration with the TFSU. The KFSU has had involvement in financial management aspects however due to resourcing constraints a dedicated Project Accountant for KAIP is required.
- 1.6 A **Project Accountant** is sought to provide financial management support to KAIP and KRRP as well as other tasks assigned by the KAIP Project Manager, or KFSU Manager. The KAIP Project Accountant will be based at the KFSU office however will be expected to spend 2-3 days per week at the KAIP PST Office to support functional project financial management and support to the KAIP team.

2. OBJECTIVE

The KFSU Accountant is responsible for the day-to-day financial transactions, accounting and financial reporting for the KAIP and KRRP projects serviced by the KFSU while other projects will need to be supported on a case by case basis, as directed by the KFSU Financial Management Officer/KFSU Manager. This role will provide support to the KFSU Financial Management Officer in all aspects of the financial operations for the Projects. The Accountant will be expected to spend 2-3 days per week at the MICTTD, Implementing Agency (IA) office to provide financial

support functions to the KAIP Team. The duties detailed below are to be carried out in accordance with the Kiribati Projects Financial Management Manual (FMM). The aim for this role is to provide timely and up-dated KAIP and KRRP reports in compliance with WB reporting requirements. KAIP's reports will be initially reviewed by KAIP and TFSU prior to submission to WB and other key stakeholders while KRRP reports will be submitted directly to WB for review.

3. SCOPE OF SERVICES

The detailed scope of services to be provided is in accordance with the following activities but are not limited to:-

- a. Daily processing of payments under KAIP and KRRP – Grant Account, Designated Account (DA) in USD, Local Currency (LC) Account in AUD and including replenishments of the DA and LC Accounts
- b. Cash management of KAIP and KRRP including:
 - Replenishment of DA
 - Budget Updates and Cash-flow Forecast
 - Payment Schedule Updates
 - Update and regular follow-up of Account Receivables and Payables
- c. Daily data entry of all transactions into the KAIP's and KRRP's accounting system (maintained under the QuickBooks software);
- d. To ensure that the proceeds of the grants, credits and loans are accounted for properly in accordance with the terms and conditions of the Financing Agreement and only for the purposes for which the financing is provided;
- e. To ensure that goods, works and services financed under the grants, credits and loans are recorded accurately and accounted for in accordance with the terms and conditions of the Financing Agreement;
- f. To ensure that all necessary supporting documents, records and accounts are accounted for in respect of all expenditures including the Designated Account (DA) payments and expenditures made;
- g. To ensure that timely processing of payments and other transactions is carried out in line with payment terms stipulated under various specific contracts under KAIP and KRRP;
- h. Organisation and Maintenance of the financial records management for KAIP and KRRP– maintaining files for all financial documents and correspondence and for all transactions and reports, ensuring all vouchers for the financial transactions are filed orderly and have all required supporting documents attached in order to support internal and external reviews and audit to be carried out as required from time to time;
- i. Preparation of regular financial reports for KAIP and KRRP and KFSU project including monthly reports, quarterly and other periodic reports for review(by TFSU for KAIP only) prior to submission to WB and other donors;
- j. Preparation of annual financial statements for audit including external audits and review missions undertaken by Financial organisations and other donors for assigned projects.

- k. To work collaboratively with KAIP and KRRP team to ensure that all required reports are completed and submitted on time in line with WB reporting requirements;
- l. To support KAIP's and KRRP's weekly coordination meetings through participation and provision of weekly updates on payments to Contractors and status of pending payments, pending financial issues etc.;
- m. To liaise with PAIP/TFSU Finance Manager (for KAIP only) on regular basis to ensure that all required reports are submitted for review on time, Designated Accounts (DAs) are active, LOCs are up to date, audit is carried out accordingly, financial issues discussed and addressed, cash flow and payment forecast are up to date including progress on key performance indicators (KPIs);
- n. Monitoring of financial status of each project under KAIP and KRRP and highlighting issues that need to be addressed for discussion with KAIP, KRRP, KFSU and TFSU (for KAIP only);
- o. Other associated tasks as may be required from time to time by KAIP Project Manager, KFSU Manager and TFSU Finance Manager.

4. EXPERTISE REQUIREMENTS

Essential requirements

The Consultant shall have the following experience and qualifications:

- Tertiary qualifications from a recognized institution in finance, economics or related subject;
- Demonstrated experience of at least five (5) years professional experience in accounting;
- Fluency in both English and Kiribati languages;
- Some relevant experience in the use of accounting software

Desirable requirements

- A minimum of three (3) years of work experience in projects funded by International Financial Organizations or other Donors
- Experience with accounting software
- Computer skills especially in Word and Excel;
- Good communication skills

There will be a probationary period of six months. Unless termination is justified by force majeure circumstances the selected candidate is expected to sign a contract with the obligation of making her/himself available for a minimum of 14 months. The selected applicant may be interviewed.

5. INSTITUTIONAL ARRANGEMENTS

The Project Accountant shall be based at KFSU and will be reporting to the KFSU Manager. He/she will be expected to specifically focus on KAIP and KRRP and will be required to spend at least 50% of his/her time in the KAIP office with the KAIP project support team. Actual days and time inputs in KAIP offices shall be agreed with the KAIP PST Project Manager. The cost of the Project Accountant will be shared between KAIP (70%) and KRRP (30%).

6. LEVEL OF INPUT AND SCHEDULE

It is anticipated that the Project Accountant will commence as soon as possible for an approximate 16 months contract from commencement to the current project closing date of 31 December 2018. An extension may be considered subject to project extension, performance of the consultant and agreement with the Client and World Bank.

It is anticipated that a Time Based Contract will be signed in which both parties will agree on a unit daily or monthly fee rate.