



ARIAS SOCIETY

Assam Rural Infrastructure and Agricultural Services Society

(An Autonomous Body under Govt. of Assam)

Project Management Unit (PMU) of the Asian Development Bank financed

Assam Sustainable Wetland and Integrated Fisheries Transformation (SWIFT) Project

Agriculture complex, Khanapara, G.S. Road, Guwahati-781022; Tel: +91361-2332004; website: www.arias.in

Draft Indicative Terms of Reference (ToR) Accountant

(A) BACKGROUND OF THE PROJECT:

1. The Sustainable Wetlands and Integrated Fisheries Transformation (SWIFT) project seeks to promote the sustainable management of Assam's wetland (beel) ecosystems and fisheries development by actively engaging local communities in the management process and enhancing their economic and livelihood conditions. SWIFT's integrated approach combines institutional strengthening for ecosystem conservation with the development of the beel fisheries value chain. This dual focus benefits both the environment and the local community, ensuring long-term sustainability and economic growth.
2. Specifically, the project is aligned with the following impact: income of small-scale food producers of Assam enhanced (Assam Vision 2030, Fisheries Sector); and the project will have the following outcome: beel fishery productivity and community-based sustainable wetland management enhanced in the state of Assam. Three outputs are envisaged.
3. **Output 1: Institutional capacity and regulatory framework for sustainable beel ecosystem and fisheries management strengthened.** The output aims to reform the current government system on beel management, particularly the leasing system. It will support the following activities: (i) updating relevant beel management and fishery acts, regulations, and rules for community-based management, and preparing public awareness-raising materials; (ii) preparing rules or guidelines for community-based beel management system, considering various hydrology of wetlands, channels, agroecological situations, and providing necessary training on the subject; (iii) preparing a sustainable operational model as a project exit plan; (iv) capacity building and training of the Department of Fisheries (DoF) staff and other allied public institutions, including the state's wetland authority, in latest fisheries stocking and conservation techniques, community-based beel management best practices, and use of digital technologies; (v) supporting research and development in beel management and fisheries, including carbon sequestration benefits from beel management, climate change impacts and adaptation measures, seed production and breeding, and ex-situ conservation of endangered species; (vi) strengthening beel community-based institutions – specifically Beel Development Committees (BDCs); and (vii) operating beel management monitoring system through the development of project information system and beel fisheries knowledge platform, complementing the state wetland authority's wetland notification process.
4. **Output 2: Community-based fisheries business developed and beel community income diversified.** The project will ensure the sustainability of beel community-based institutions by enhancing their financial viability and strengthening women's and marginalized groups' participation in economic activities. The project will: (i) support the development or strengthening of the Beel Development Committees (BDCs), some of whom are or will operate as fisheries cooperatives; (ii) conduct capacity building for these BDCs through training in organizational and financial management, as well as branding, marketing and processing along the value chain; (ii) provide public sector support for the development of community-based fisheries value chain infrastructure, including fish landing sites and local aggregation points/centers; (iii) promote private sector led fisheries commercialization by creating matching grant facilities for hatchery, feed mill, primary processing and other value addition initiative

and (iv) support other income generation activities for self-help groups through strengthening or revitalizing self-help groups based on their needs assessment.

5. **Output 3:** Beel conservation and restoration planned and managed. The project addresses habitat loss caused by the loss of connectivity with the adjacent river and decreasing water depth, and macrophyte growth that hinders fisheries productivity in beel's. The beel restoration approaches will focus on: (i) beel demarcation; (ii) beel rejuvenation, such as de-weeding and desilting; and (iii) beel's water inflow and outflow control improvement, including desilting, constructing embankments, installing silt traps, building water retaining structures and peripheral bunds, and installing bio-filters.
6. **Implementation arrangements:** A dedicated SWIFT Project Management Unit (PMU) has been established within ARIAS Society, headed by the State Project Director (SPD), ARIASS, and is responsible for overall project execution and ensuring the achievement of project objectives. Further, the Project Implementation Unit (PIU) (currently housed in the ARIAS Society) is also established under the leadership of the Director of Fisheries (DoF), Guwahati. Moreover there are, five (5) Cluster Project Implementation Unit (CPIUs) spread across the five Zonal Offices of the Fisheries Department, each headed by the Deputy Director of Fisheries (DDF). The CPIU managed by DDF shall be reporting to the PIU headed by the Director of Fisheries.
7. **Context of engagement:** The ARIAS Society, through the PMU, PIU, PIUs, and Beel Development Committees (BDCs) will maintain, or cause to be maintained, separate books and records for all expenditures incurred on the project from all funding sources following the cash-based accounting system in line with the government's financial regulations. The ARIAS Society, through the PMU, PIU and CPIUs, is mandated to prepare project financial statements following the cash-based accounting principles in accordance with applicable financial rules. Towards this, the CPIUs are required to maintain project accounts and complete loan financial records, prepare and submit CPIU's financial statements to PIU/PMU, maintain separate books and records by funding source for the expenditures incurred at CPIU following the cash-based accounting principles in accordance with applicable financial rules, accounting standards and guidelines of GoA. To ensure compliance, the project intends to recruit **2 (two) Accountants**, one Accountant for CPIU-1, CPIU-3 & CPIU-4, and the other Accountant for CPIU-2 & CPIU-5. This ToR has been developed accordingly.

(B) OBJECTIVE OF THE ASSIGNMENT:

8. The overall objective of the assignment is to ensure sound financial management, accounting, budgeting, fund utilization, financial reporting, and internal financial control at the Cluster Project Implementation Unit (CPIU) in accordance with the Financial Management Manual of the SWIFT Project, the financial rules and procedures of the Government of Assam and ARIAS Society, and the applicable requirements of the Asian Development Bank (ADB). The Accountant shall support the CPIU in maintaining financial discipline, ensuring transparency and accountability, facilitating timely fund flow and payments, and providing accurate financial information for effective project implementation and decision-making
9. The **Accountant-CPIU** to be engaged at the CPIU (as mentioned above) shall be responsible for maintaining complete and separate books of accounts and financial records, segregated by funding source, for all project expenditures in accordance with the cash-based accounting system. The **Accountant-CPIU** shall ensure compliance with the applicable financial rules, accounting standards, and guidelines of the Government of Assam, ARIAS Society, and the Project Financial Management Manual, and shall prepare accurate and timely financial statements, accounts, and periodic financial reports for submission to the PIU/PMU.
10. The **Accountant-CPIU** shall scrutinize and process payment proposals relating to suppliers, contractors, vendors, consultants, consulting firms, non-government organizations (NGOs), Beel Development Committees (BDCs), public infrastructure works, matching grants for income-generating activities, and one-time start-up capital assistance for other livelihood activities. The Accountant shall also examine and verify utilization certificates/reports and supporting documents submitted by beneficiaries through the BDCs for grants and financial assistance

released under the Project, ensuring compliance with approved financial norms, eligibility criteria, and reporting requirements on a periodic basis.

(C) TASKS AND RESPONSIBILITIES:

11. Ensure that separate accounts for the project are duly maintained, and that receipts and expenditures are duly segregated by financing source (e.g. ADB and Government funding).
12. Coordinate with the PIU/PMU Accountants and collect all financial information of the cluster as per the prescribed format shared with them.
13. Conduct quarterly reconciliation of the CPIU expenditure/ disbursement records and ensure correctness and completeness of the project records and financial reports/statements. Follow-up on any discrepancies to ensure these are resolved in a prompt manner.
14. Conduct monthly reconciliations of the various advance accounts, analyze and follow-up on all reconciliation items.
15. Preparation of withdrawal applications concerning the CPIU and filing of all supporting documentation in accordance with the relevant procedures outlined in the ADB loan disbursement handbook.
16. Preparation of financial information and analysis of the respective CPIU to be included in the quarterly progress reports in an agreed format to be submitted to ADB.
17. Preparation of the consolidated project financial statements of the respective CPIU annually covering the activities financed under all the funding sources (e.g., ADB and Government funding) in a format agreed with ADB.
18. Ensure that the project financial statements are audited and that the audit report, the audited project financial statements and the management letter(s) are submitted to ADB in a timely manner.
19. Follow-up of internal and external audit recommendations to further improve the internal controls of the project.
20. Ensure that all financial records are orderly filed and stored in a physically safe location and an electronic back up is conducted regularly.
21. Maintain separate books and records by funding source for all expenditures incurred under the SWIFT project following the cash-based accounting principles in accordance with applicable financial rules, accounting standards and guidelines of GoA and prepare financial reports to the PIU/PMU for submission to the PIU/PMU.
22. Scrutiny payment proposals to suppliers/contractors, vendors, consultants, firms/non-government organizations, BDCs/development of public infrastructure/matching grant for income generating activities and one time contribution as start-up capital for other income generating activities. Scrutiny utilization report submitted by the Beneficiaries for the funds/Grants support released through BDCs on periodic basis.
23. Undertake any other tasks as assigned by the DDF/DPD/DoF/Sr. FM Specialist, PMU/ SPD.

(D) ESSENTIAL QUALIFICATIONS, EXPERIENCE & DESIRED SKILL:

24. Graduate/ Postgraduate in Commerce from any Govt. recognized University with in-depth knowledge of accounting/financial management procedures applicable for ADB/World Bank/ externally funded projects and having hands on experience of operating Tally accounting software.
25. Minimum, **7 (seven) years** of working experience in project/program financial accounting, for ADB/World Bank/ externally funded financed projects and with hands on experience of operating Tally accounting software.

(E) DURATION OF CONTRACT, NOTICE PERIOD ETC:

26. The initial contract period of the **Accountant-CPIU** will be for eleven (11) months and the contract shall become effective from the date of signing of the agreement by the **Accountant-**

CPIU and the SPD, followed by the date of joining by the **Accountant-CPIU** and shall automatically terminate after eleven (11) months, if not terminated or cancelled or closed earlier by SPD based on the provisions of the contract agreement. The continuity of the **Accountant-CPIU** beyond eleven (11) months will depend upon **Accountant-CPIU** performance, requirement of the position, and availability of project funds, and as decided by the SPD, ARIAS Society based on the feedback from the Director of Fisheries, Head of PIU and the decision shall be final and binding in this regard.

Note: Further, as per the Executive Order No. FEC (II).670250/5 Dated 26-02-2026 of the Finance Department, Govt. of Assam, any renewal or extension of contract for contractual personnel shall be effected only after a clear break of at least two (2) working days between the expiry of the existing contract and commencement of the renewed/extended contract and availing prior concurrence of Finance dept as per DFPR, 2022

27. Pursuant to the provision in the contract agreement, the contract agreement with the **Accountant-CPIU** may be terminated by either side at any point of time during the contractual period by serving a 30 (thirty) days' notice without assigning any reason and without thereby incurring any liability to the Director of Fisheries/ Govt. of Assam/ ARIAS Society. The assignment is purely contractual in nature and shall not, under any circumstance, be extended beyond the closing date of SWIFT project. The Govt. of Assam/ ARIAS Society shall not undertake any responsibility for subsequent deployment of the incumbent.
28. The **Accountant-CPIU** shall not assign or sub-contract, in whole or in part, his/her obligations to perform under this ToR, except with the reporting officer's prior written consent. The **Accountant-CPIU** will have to serve the assigned office/CPIU on full time basis under overall command of Zonal Project Coordinator-CPIU / Deputy Director Fishery.
29. The assignment is purely contractual in nature and the SPD-ARIAS Society reserves the right to terminate or cancel the assignment and/or shorten its duration or extend the duration, irrespective of whether the assigned tasks of **Accountant-CPIU** as per the ToR has been completed or not, based on the requirements or availability of the project funds or performance and/or conduct of the **Accountant-CPIU** or for convenience as determined by the SPD ARIAS Society, without thereby causing any liability to the **Accountant-CPIU** or to the Government of Assam or the Government of India or the ADB. Whatever be the reason for termination, the **Accountant** shall comply with the termination order forthwith without any reservation.

(F) **REMUNERATION AND PAYMENT TERMS:**

30. Depending on the qualifications, experience, competency, and remuneration of the last assignment of the candidate, the consolidated fixed remuneration of the successful candidates selected for the position of **Accountant-CPIU** will be determined and mutually agreed with the selected candidate, which shall be within the range of **Rs.60,000/= to Rs.75,000/= per month**. Taxes as applicable shall be dealt with as per applicable laws.
31. In cases the successful/selected candidate's last drawn monthly remuneration is lesser than the advertised range of the consolidated fixed monthly remuneration, the offered remuneration shall be minimum of the range of remuneration mentioned in the table above, unless otherwise approved by the competent authority based on exceptional merit and project requirements.
32. In cases the successful/selected candidate's last drawn monthly remuneration is higher than the advertised range of the consolidated fixed monthly remuneration, the offered remuneration shall be maximum of the range of remuneration mentioned in the table above, unless otherwise approved by the competent authority based on exceptional merit and project requirements.
33. In case the successful/selected candidate happens to be a retired Government Servant, relevant rules of the Government shall be applicable and the monthly fixed remuneration of the incumbent shall be fixed based on the principle of "Last Pay – Minus – Pension" of the Government of Assam.

34. Travelling, Boarding, Lodging and Food expenses for approved official tours outside the assigned CPIU HQ will be reimbursed as per the HR Policy of ARIAS Society and as provided in the contract agreement.

(G) TRAVEL REQUIREMENT:

35. The **Accountant-CPIU** will be required to undertake field-visits within the jurisdiction of the CPIUs allotted to him and tours to the project sites with the approval of concerned Zonal Deputy Director of Fisheries, CPIU.

(H) REPORTING AND PERFORMANCE REVIEW:

36. The **Accountant-CPIU** will report to the Deputy Director of Fisheries, head of respective CPIU i.e. Zonal Project Coordinator. The **Accountant-CPIU** shall also report to the Deputy Project Director, PIU and also report to the Sr. Financial Management Specialist of the PMU and also the Financial Management Specialist of the PIU for financing management/accounting matters, under the overall command of the Director of Fisheries. The quality of service and performance of the **Accountant-CPIU** will be reviewed by the Deputy Director of Fisheries, head of respective CPIU i.e. Zonal Project Coordinator on a quarterly basis and the annual performance review will be undertaken by the PMU based on the feedback provided by the PIU and CPIU.

(I) FACILITIES TO BE PROVIDED:

37. The **Accountant-CPIU** will be given access to all documents, reports, correspondence, contacts available and any other information as deemed necessary for smooth accomplishments of tasks assigned by the Deputy Director of Fisheries, head of respective CPIU i.e. Zonal Project Coordinator.
38. The **Accountant-CPIU** will be provided with one office table in the CPIU along with computer, printer, computer/office consumables, and internet access.
39. The PIU will pay the consolidated fixed monthly remuneration as per the contract agreement. No other payment whatsoever (except reimbursement of travelling expenses) shall be paid.
40. Will not be provided with any clerical assistance.

Note: This is a draft ToR and the SPD, ARIAS Society reserves the right to change, update or modify this ToR at any stage till recruitment process is completed.