

MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT

UGANDA STRENGTHENING PUBLIC INVESTMENT AND ASSET MANAGEMENT FOR GROWTH AND RESILIENCE OPERATION (PIM) PLUS)

TERMS OF REFERENCE AND SCOPE OF WORK

TITLE : ACCOUNTANT

Vacancies : 02

Reports to : Programme Finance Specialist/PFM Reforms Coordination Unit

Duration: One (1) year renewable based on need and satisfactory performance

Background

The Government of Uganda has intensified efforts to improve the quality, efficiency, and impact of public investments, recognizing that weaknesses in project execution rather than project identification alone remain a major constraint to achieving development outcomes. In line with this, Government is in the process of implementing the Public Investment and Asset Management for Growth and Resilience Operation (PIM Plus) for the period October 2025 to September 2031, a targeted intervention designed to strengthen implementation support, monitoring, and delivery of priority projects within the Public Investment Plan (PIP).

PIM Plus complements the existing Public Investment Management framework by extending Government oversight beyond project appraisal and entry into the PIP, to focus on execution, problem-solving, and results delivery, in line with NDP IV and the broader public sector performance agenda. It is coordinated through Ministry of Finance, Planning and Economic Development and the National Planning Authority (NPA); implemented by selected ministries, Departments and Agencies (MDAs); and financed by the Government of Uganda, and the World Bank. The Operation Technical Committee (OTC), Operation Steering Committee (OSC), and the Public Expenditure Management Committee (PEMCOM) are in place to provide oversight over the Operation.

Implementation of PIM Plus is coordinated through the PFM Reforms Coordination Unit (RCU), which provides cross-cutting reform coordination, programme oversight, monitoring, and reporting. The Project Analysis and Public Investment Management Department (PAP) is the technical secretariat of the Programme.

Job Purpose

The PIM-PLUS Accountants will support implementation of the Operation by providing financial management oversight and technical support to ensure that resources are managed transparently, accountably, and in a timely manner, thereby contributing to the achievement of the Operation's development objectives.

The primary objective of this assignment is to provide day-to-day financial management support to the PIM PLUS Secretariat/RCU to ensure accurate recording and reporting of financial transactions, compliance with Government financial regulations and World Bank fiduciary requirements, timely preparation of financial reports, and effective support to internal and external audit processes.

Key Result Areas

1. Quarterly Interim Unaudited Financial Reports (IUFRs)
2. Prepare Semi-Annual and Annual Financial Statements
3. Semi-annual Interim Financial Reports (IFRs) and annual project financial statements in accordance with Government accounting standards
4. Consolidated Programme Financial Reports from implementing MDAs.
5. Budget Monitoring and Variance Analysis Reports
6. Annual Work Plans and Budgets
7. Functional audit recommendation tracking matrix maintained, with quarterly progress reports submitted to the World Bank and the Oversight Steering Committee (OSC).
8. Full integration of Operation expenditures within the national Medium-Term Expenditure Framework (MTEF) and annual budget process to avoid requests for supplementary funding.
9. Processed Payment Vouchers and Financial Transactions
10. Accurate and Up-to-Date Accounting Records
11. Audit Support Documentation and Audit Recommendation Tracking
12. Disbursement Requests and Withdrawal Applications
13. Commitment and Expenditure Tracking Reports
14. Detailed tracking reports on financial commitments, expenditures, and balances by budget line, activity, and funding source.
15. Bi-annual progress reports by the 15th day of the month after the end of six months.
16. Annual performance reports by the 15th day of the month after the end of the financial year.
17. An end of assignment report within two weeks after completion of the activities in the work-plan, or completion of the contract, whichever comes first.

Specific Duties and Responsibilities:

1. Process day-to-day financial transactions and maintain accurate and up-to-date accounting records.

2. Support payment processes to ensure timely disbursement, accuracy of amounts, and payment to eligible beneficiaries, with proper documentation and voucher processing.
3. Ensure that the chart of accounts is harmonized with the Operation's budget classifications to facilitate effective reporting and monitoring.
4. Undertake timely reconciliations to ensure that total disbursements do not exceed actual eligible expenditures.
5. Verify that budgeted allocations to designated expenditure codes are sufficient to achieve expected program results.
6. Ensure that all program expenditures are planned and budgeted within the framework of the national Medium-Term Expenditure Framework (MTEF) and annual budgets.
7. Ensure that cash flow information in annual and quarterly work plans is comprehensively captured in financial reports and reflected in the Program Budgeting System (PBS).
8. Prepare annual financial statements in accordance with the national legal and regulatory framework, including the Public Finance Management Act (Cap 171), Treasury Instructions, and guidance issued by the Accountant General, within two months after the end of the financial year.
9. Support Internal Audit Units within the Ministry of Finance, Planning and Economic Development and participating MDAs to conduct reviews of program activities and expenditures at least twice annually.
10. Facilitate external audits by supporting auditors and ensuring that audited financial statements are submitted to MoFPED, through the RCU, for onward transmission to the World Bank.
11. Prepare management responses addressing all audit findings and recommendations.
12. Support the RCU to maintain a tracking system for monitoring implementation of audit recommendations, with quarterly updates provided to the OSC and the World Bank.
13. Ensure financial records are made available to Government Accountability Agencies, including the Inspectorate of Government, the Office of the Auditor General, and the Internal Audit Department, as required through the Commissioner PAP or the RCU.
14. Ensure that cleared audited financial statements for the Operation are publicly disclosed within one month of submission to the World Bank, in accordance with the World Bank's Access to Information Policy, through publication on the MoFPED website and other appropriate government platforms.
15. Prepare and submit semi-annual Interim Financial Reports (IFRs) to the World Bank within 45 days after the end of each reporting period.
16. Prepare annual project financial statements for submission to the Office of the Auditor General within 60 days after the end of the fiscal year and ensure audited financial statements are submitted to the World Bank within six months after the end of the fiscal year.
17. Prepare Disbursement Requests and Withdrawal Applications
18. Monitor Disbursement and Replenishment of Designated Accounts
19. Coordinate with Accountant General's Office and Treasury on fund transfers, designated account management, currency conversions, and financial reporting requirements.
20. Ensure compliance with Government cash management and fund flow procedures.

21. Support financial management of Disbursement-Linked Indicator (DLI) and Disbursement-Linked Result (DLR) activities, tracking expenditures related to DRI achievement, compiling financial evidence for verification, and ensuring proper allocation and reporting of DRI-related expenditures.
22. Perform any other related duties as assigned by the Commissioner Budget and Senior Programme Officers.

Education Qualifications

The ideal candidate should have:

1. An Honours Bachelor's Degree in Accounting, Finance, Business Administration, Commerce, or a related field from a recognised University/Institution.
2. Full qualification of accountancy professional certification e.g. ACCA, CPA or equivalent is a requirement.

Work Experience

1. At least six (6) years of relevant experience, of which at least four (4) years should be in financial management, accounting, or audit preferably within Government or donor-funded programmes.
2. Demonstrated experience with budgeting, financial reporting, and compliance with GoU and Development Partner requirements.
3. Familiarity with IFMS and public sector accounting standards is a must.
4. Practical experience with Government of Uganda's Public Financial Management (PFM) framework, including PFM Act, Treasury Instructions, and Accountant General's guidelines, is highly desirable.
5. Familiarity with fiduciary requirements, financial reporting, and disbursement procedures, is an added advantage.
6. Understanding of Uganda's PFM framework.

Key Skills and Competencies

1. Accounting and financial management expertise
2. Strong understanding of accounting principles, financial management practices, budgeting, financial reporting, and internal controls.
3. IFMIS proficiency
4. Practical proficiency in using IFMIS for recording financial transactions, processing payments, generating financial reports, and performing reconciliations.
5. Financial reporting skills
6. Ability to prepare accurate and timely financial reports in accordance with Government accounting standards (IPSAS) and World Bank requirements.
7. Attention to detail and accuracy

8. High level of accuracy and attention to detail in processing financial transactions, maintaining accounting records, and preparing financial reports.