Terms of Reference (ToR)

for

ERP Finance and Accounting Implementation Specialist

1.0 Background

Palli Karma-Sahayak Foundation (PKSF), an apex development organization founded by the Government of Bangladesh, is mandated for poverty alleviation through sustainable employment generation by providing appropriate financing, skill training, and other necessary services. As a second-tier organization, PKSF implements various programs and projects through more than 200 of its Partner Organizations (POs) across the country.

As part of its ongoing digital transformation initiatives, PKSF is implementing and enhancing its Decision Support System (DSS) and related digital platforms to integrate institutional processes, financial management, project accounting, monitoring, reporting, and executive decision-making.

The Subject Matter Expert – ERP Finance and Accounting Implementation Specialist will provide domain expertise throughout the software development and implementation lifecycle. The incumbent will work closely with PKSF officials, Business Analysts, software development teams, and project management units (PMU) to validate business requirements, clarify complex financial workflows, ensure regulatory compliance, support UAT, and guarantee that DSS modules accurately reflect PKSF's real-world financial and accounting operations.

2.0 Position Title & Administrative Overview

Position Title: ERP Finance and Accounting Implementation Specialist

Functional Title: Subject Matter Expert (SME) – Finance, Accounting & Financial Systems, DSS

Duty Station: PKSF Bhaban, Dhaka (with field visits as required to validate branch/PO accounting workflows)

Engagement Type: Contractual fulltime Subject Matter Expert Engagement

Employment Duration: The appointment will be made initially for 2 years, subject to annual renewal based on performance and demonstrated dynamism.

Reporting Line: The incumbent will report directly to the Deputy Managing Director-1 or designated Project Director, while working in close daily coordination with ITDSD and Finance & Accounts leadership.

Age Limit: Maximum 60 years on the last date of application

Professional Experience: Minimum of **ten (10) years** of relevant professional experience in finance and accounting operations, preferably within development organizations, financial institutions, NGOs, or donor-funded projects.

Consolidated Monthly Salary: BDT 2,00,000/- (inclusive of all taxes as per Government rules) plus admissible benefits (annual increments, festival allowances, Bangla Noboborsho allowance, mobile allowance, group insurance) as per PKSF policies.

3.0 Role in the DSS Software Development Lifecycle

The ERP Finance and Accounting Implementation Specialist shall provide Finance & Accounts domain validation at each relevant stage of the DSS development lifecycle:

SDLC Stage	SME Responsibility
Requirement	Actively define and break down financial requirements into an atomic structure to establish concrete, implementable business needs
URS	Draft, construct, and finalize financial requirements and business rules directly within the User Requirement Specifications
SRS	Formulate the exact financial logic, formulas, and double-entry mapping to ensure functional specifications perfectly translate to accounting realities
User Story	Write and establish strict business acceptance criteria and define edge-case financial data scenarios.
Design	Redesign the Chart of Accounts (COA), restructure financial statements, and provide the complete accounting architecture for the technical team's Software Design Document.
Development	Construct double-entry accounting rules, business logic, and posting workflows directly alongside developers to ensure real-time accuracy
Testing	Formulate comprehensive financial test data sets (ledgers, master data) and execute hands-on verification of trial balances and automated calculations
QA	Analyze financial discrepancies found during testing, identify the root accounting logic error, and provide the exact corrective accounting formula
UAT	Lead the UAT from the business side, executing full transaction lifecycles to ensure generated financial statements and reports are 100% accurate
Release	Sign off on the final financial configuration, ensuring all accounting rules, tax matrices, and user controls are correctly activated

SDLC Stage	SME Responsibility
Production	Personally verify the migration of opening balances, reconcile historical data, and audit initial live system outputs for accuracy.

4.0 Key Responsibilities and Tasks

The ERP Finance and Accounting Implementation Specialist will work closely with the Information Technology and Digital Solutions Department (ITDSD), Finance & Accounts officials, and performing the following tasks:

A. Financial Restructuring & Solution Design

1. **Account & Statement Redesign:** Actively restructure and redesign the Chart of Accounts (COA), financial statements, and accounting processes to ensure development and seamless ERP integration.
2. **Multidimensional Accounting Design:** Formulate and implement a multidimensional accounting framework within the ERP to streamline the Chart of Accounts, utilizing analytical dimensions (e.g., by fund, project, Partner Organization, and donor) to enable dynamic, multi-layered financial reporting and analysis.
3. **Solution Formulation:** Design and deliver concrete technical solutions for complex financial workflows, multi-currency/project accounting routines, and tax/VAT withholding rules rather than merely providing high-level guidance.
4. **System Documentation:** Take a direct, hands-on role in drafting, reviewing, and finalizing User Requirement Specifications (URS), Software Requirement Specifications (SRS), and Software Design Documents (SDD).
5. **Financial Logic Construction:** Build and validate the accuracy of system calculations, double-entry accounting treatments, and loan disbursement/recovery logic.

B. PKSF, Partner Organization, and Microfinance Accounting Processes

1. **Financial Logic Construction:** Actively map and define the exact double-entry accounting treatments and calculation formulas for PKSF financing to Partner Organizations (POs), including fund/investment disbursements, principal recovery, and service charge/profit recognition.
2. **Portfolio & Arrears Management:** Formulate the concrete financial rules and system triggers for handling overdue amounts, loan rescheduling/restructuring, provisioning calculations, write-offs, and subsequent recoveries.
3. **Project & Fund Accounting:** Restructure and execute the specific accounting workflows required for program/project-wise accounting, donor-funded project expenditures, fund utilization tracking, and complex inter-program/inter-fund transfers.
4. **Reconciliation & Monitoring:** Break down overarching financial monitoring requirements into atomic, actionable operational steps, directly executing PO-wise reconciliation processes and establishing strict data accuracy controls.

C. Business Process Re-engineering & Control Execution

1. Process Automation: Directly execute the simplification, standardization, and automation of existing manual/semi-automated accounting workflows.
2. Audit & Reconciliation Implementations: Configure automated reconciliation rules, internal control enhancements, end-to-end auditability mechanisms, and error-handling routines within the system.
3. Data Structuring: Construct and validate financial data structures, transaction logs, master data, and executive finance dashboards for strict accuracy.

D. Testing, Quality Assurance & UAT

1. UAT Execution: Actively take part in and lead User Acceptance Testing (UAT), executing test scenarios against actual accounting rules.
2. Test Engineering: Design edge-case financial data and define strict UAT acceptance criteria.
3. Defect Resolution: Identify financial logic defects during functional testing and implement immediate corrective solutions.

E. Capacity Building & Stakeholder Coordination

1. User Training & SOPs: Support the preparation of financial user manuals, SOPs, and training materials; conduct practical training for PKSF finance personnel.
2. Interdisciplinary Coordination: Serve as a bridge between finance officials, business analysts, software developers, and QA engineers to ensure technical outputs align with accounting standards and organizational policies.

F. Data Migration and Opening Balance Validation

1. Validate legacy system data mapping, transformation, migration, and reconciliation, with particular attention to the items (not limited to) below:

   i. GL balances
   ii. Bank balances
   iii. PO balances
   iv. Loan/investment balances
   v. Receivables
   vi. Payables
   vii. Project balances
   viii. Fund balances
   ix. Historical financial data

2. Validate that approved opening balances and migrated financial data reconcile with authoritative source records before production cutover.
3. Validate migrated transactions, GL/subledger reconciliation, PO balances, and exception resolution.

5.0 Academic and Other Qualifications

1. **Academic Degree:** Master's or Bachelor's degree in Accounting, Finance, Business Administration, Management, or a relevant discipline from a reputed university.
2. **Professional Certification (Preferred):** Professional qualifications such as **CA (Chartered Accountant), ACCA, CMA,** or equivalent will be given preference.
3. **Academic Record:** Applicants must have at least **three First Divisions/Classes** or equivalent CGPA in their academic record. The stated academic requirement may be relaxed for applicants demonstrating exceptional professional expertise and a proven track record.
   i. *Note:* Any Third Division/Class in any examination is **not acceptable**.
   ii. First Class will be determined based on regular degrees (considering the first Four degrees only).

6.0 Experience & Required Competencies

Mandatory Requirements:

1. **Professional Experience:** Minimum of **ten (10) years** of relevant professional experience in finance and accounting operations, preferably within development organizations, financial institutions, NGOs, or donor-funded projects.
2. **System Implementation Experience:** Practical experience working with software development or digital transformation projects as a Finance & Accounts Subject Matter Expert, Functional Consultant, Business Analyst, or Business Power User.
3. **Accounting Standards:** Complete fluency in GAAP or IFRS framework rules to ensure the system naturally generates compliant financial statements.
4. **Transaction Architecture:** Mastery of how transactions flow across multiple ledgers, sub-ledgers, and chart of accounts.

Preferred Qualifications & Technical Competencies:

1. **Financial Systems & ERPs:** Practical experience with Financial Management Information Systems (FMIS), accounting platforms, enterprise software, or ERP implementations (e.g., SAP, Oracle, custom financial modules).
2. **Multidimensional Architecture Experience:** Proven hands-on track record in designing, mapping, and deploying multidimensional accounting structures within

modern ERP environments to support complex tracking of development funds, inter-program transfers, and project-based accounting

3. **Financial Reporting & Automation:** Experience in developing or validating automated financial statements, balance sheets, income statements, trial balances, and financial dashboards.

4. **Internal Controls & Compliance:** Deep understanding of statutory compliance, taxation laws of Bangladesh, audit standards, internal financial controls, and risk management frameworks.

5. **Institutional Familiarity:** Experience with PKSF, Partner Organizations (POs), microfinance financing mechanisms, or donor-funded project financial management will be highly advantageous.

6. **Internal Control Frameworks:** Knowledge of designing automated internal controls, segregation of duties (SoD), and audit trails to prevent fraud and errors.