

UN-REDD Viet Nam Phase II Programme

Terms of Reference

Assistant Accountant

Background

The UN-REDD Viet Nam Phase II Programme is a part of the United Nations Collaborative initiative on Reducing Emissions from Deforestation and forest Degradation (UN-REDD). Phase II of the Programme was launched in July 2013 after Phase I ran from 2009 to 2012 (Decision 1724/QD-BNN-HTQT dated 29th July 2013). The Programme will assist Viet Nam to implement the National REDD+ Action Programme (NRAP), and benefits from the convening power and expertise of the Food and Agriculture Organization of the United Nations (FAO), the United Nations Development Programme (UNDP) and the United Nations Environment Programme (UNEP). The Programme will be implemented till the end of 2015 with total ODA support (grant) of over USD \$30 million. Vietnam Administration of Forestry (VNFOREST) under the Ministry of Agriculture and Rural Development (MARD) is the Programme Owner.

The overall objective of Phase II is “to enhance Viet Nam’s ability to benefit from future results-based payments¹ for REDD+ and undertake transformational changes in the forestry sector”. This objective will be secured through the following six Outcomes:

- Outcome 1: Capacities for an operational National REDD+ Action Programme (NRAP) are in place
- Outcome 2: The six pilot provinces are enabled to plan and implement REDD+ actions
- Outcome 3: National Forest Monitoring System (NFMS) for Monitoring and Measurement, Reporting and Verification and National REDD+ Information System (NRIS) on Safeguards are operational
- Outcome 4: Stakeholders at different levels are able to receive positive incentives
- Outcome 5: Mechanisms to address the social and environmental safeguards under the Cancun Agreement are established
- Outcome 6: Regional cooperation enhances progress on REDD+ implementation in the Lower Mekong Sub-Region

To implement the Programme, a UN-REDD Programme Management Unit (PMU) is established (Decision 1867/QD-BNN-TCCB dated 13th August 2013), under the leadership of the National Programme Director (NPD), representing the Viet Nam Administration of Forestry (VNFOREST). The NPD will be assisted by a deputy NPD, and together with an overall National Programme Coordinator, will manage the daily operation of the Programme.

¹Note that the term “results-based payments” refers only to the basis for international transfer of funds to Viet Nam.

Objective:

One Assistant Accountant will be recruited to assist the Chief Accountant with the main responsibility for the Programme accounting.

Scope of work:

Assist the Chief Accountant in preparing budgets and expenditure reports in collaboration with the executing officers for each Outcome.

Specific responsibilities:

The Assistant Accountant will assist the Chief Accountant with the following tasks:

Planning and budgeting:

- Participate in preparation of programme work plans, prepare periodical financial plans as required for the Programme implementation on a timely basis;
- Prepare documentation to ensure flow of funds for programme implementation on a timely basis;
- Participate in quarterly work planning and progress reporting meetings with the Programme Coordinator; and
- Liaise with the Provincial PMUs for their budget and expenditure numbers.

Accounting/ Reporting:

- Set up accounting system, including reporting forms and filing system for the programme, in accordance with the joint programme document and UN procedures;
- Maintain petty cash transactions. This includes writing of receipts, preparation of payment request form, receipt and disbursement of cash and clearance of advances;
- Enter financial transactions into the computerized accounting system;
- Reconcile all balance sheet accounts and keep a file for all completed reconciliation;
- Be responsible for all related finance and accounting work and work with auditor to timely prepare audited Programme financial statements; and
- Prepare programme financial reports and submit to the National Programme Director for clearance.

Control:

- Check and ensure all expenditures of programme are in accordance with UN procedures. This includes ensuring that receipts are obtained for all payments;
- Check budget lines to ensure that all transactions are correctly booked to the correct budget lines;
- Ensure documentation relating to payments are duly approved by the National Programme Director;
- Ensure Petty Cash is reviewed and updated and records are kept up-to-date; and

- Continuously improve system & procedures to enhance internal controls and satisfy audit requirements.

Bank reconciliation:

- Bank accounts should be reconciled and reported on or before the 8th of each month; and
- Prepare monthly bank reconciliation statements, including computation of interests gained to be included into reports.

Expected Results/Deliverables

- Financial figures for reports and plans;
- FACE forms for quarterly transfers; and
- Other documents as needed.

Recruitment Qualifications:

Education:

- University degree in accounting, finance or related fields

Experience:

- At least two (02) years of experience of budgeting, planning and reporting on foreign funded programmes;
- Sufficient knowledge in administrative and accounting regulations and procedures of the Government; and knowledge of that of UNDP, UNEP and FAO would be an advantage;
- Good computer skills in common word processing (MS Word), spreadsheet (MS Excel), and accounting software; and

Language Requirements:

- Demonstrated sufficient English skills in both writing and speaking

Duration

One year, with two (02) months probation. The contract will be renewable for duration of the Programme.

Duty Station

Hanoi

Expected Places of Travel (if applicable)

Limited (in-country only)

Supervision

The Assistant Accountant will be supervised by the National Programme Coordinator.

Compensation:

The Assistant Accountant will be compensated according to Reference Category 3 in Programme Personnel Pro-forma Cost in the EU-UN Cost Norms.²

²The pro-forma cost is all-inclusive. Compulsory social insurance and health insurance will be deducted from the employee's salary according to Social Insurance Law and the Health Insurance Law of Vietnam.