UN-REDD Viet Nam Phase II Programme

Terms of Reference

Chief 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 until 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: Capabilities 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.
One Chief Accountant will be recruited to have the main responsibility for the Programme accounting. The Accountant will be assisted by an Accountant Assistant.

**Objective:**
The Chief Accountant will be responsible for maintaining the budget and provide give outputs of the expenditure reports.

**Scope of work:**
Prepare budgets and expenditure reports in collaboration with the executing officers for each Outcome. The Accountant is also expected to work closely with the Operations Personnel from the UN organizations, as well as the Accountants in the Provincial PMUs.

**Specific responsibilities are as follows:**

**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 government and 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;
- A valid Chief Accountant Certificate is preferable

**Experience:**

- At least five (05) years of experience in financial and accounting work; solid experience of budgeting, planning and reporting on foreign funded programmes; working experience in working with UN-funded programmes/programme is preferable;
- Good knowledge in administrative and accounting regulations and procedures of the GoV;
- Good computer skills in common word processing (MS Word), spreadsheet (MS Excel), and accounting software; and

**Language Requirements:**

- Demonstrated sufficient English in both writing and speaking

**Duration**

One year, with two (02) month 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 Chief Accountant will be supervised by the NPD and Programme Coordinator.

**Compensation:**

The Chief Accountant will be compensated according to Reference Category 2 in Programme Personnel Proforma 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.