

**Ministry of Agriculture, Forestry and Fisheries**  
**Agriculture Services Program for Innovation, Resilience**  
**and Extension (ASPIRE)**

**Accountant Assistant**  
**12 months renewable**

**A. Introduction**

1. The Royal Government of Cambodia (RGC) has received a bulk of the financing is provided by IFAD in the form of a loan (USD 26.1 million) and a grant (USD 15 million supported by ASAP). Government funding is estimated at USD 11.4 million of which USD 3 million represents taxes. The International Initiative for Impact Evaluation (3iE) supported a number of development partners and foundations will provide financing estimated at USD 932,400 for Randomized Control Trials to be implemented by IFPRI under Component 1. USAID will finance selected activities in Component 2.2 estimated to cost USD 329,423. The Programme which is title is the Agriculture Services Program for Innovation, Resilience and Extension (ASPIRE). Total program costs are around USD 82.2 million over a seven-year implementation period and include USD 4.1 million of physical and price contingencies. Foreign exchange accounts for about 10% of total program costs, with duties and taxes making up approximately USD 3 million. Funds allocated to the ASPIRE Secretariat are about USD 10.6 million of 13% of the total Program costs.
2. The ASPIRE will be overseen by a Steering Committee (SC) co-chaired at Secretary of State level by Ministry of Economy and Finance (MEF) and Ministry of Agriculture, Forestry and Fisheries (MAFF), and with representation from Cambodia Agricultural Research and Development Institute (CARDI), Supreme National Economic Council (SNEC), National Committee for Sub-National Democratic Development Secretariat (NCDDDS) and Ministry of Environment (MoE) as well as participating provinces together with limited number of representatives of development partners, civil society (farmer organisation) and the private sector which will be appointed for not less than one year. ASPIRE will be implemented in accordance with RGC's May 2012 Standard Operating Procedures (SOP), the Financial Management Manual (FMM) and the Procurement Manual (PM).
3. The outputs and activities of ASPIRE are organised in four components: Knowledge Based Policy, Capacity Development of Extension Services, Improved Extension Services and Climate Resilient Productive Infrastructure. These components are mutually inter-dependent: outputs in one component may be contingent on achievement of outputs in another, and the outcomes will be achieved through the combined effect of all components.
4. MAFF is the designated Executing Agency (EA) will take responsibility for overall program management, coordination and reporting while agencies and line departments of MAFF will undertake the majority of technical and work at national and sub-national levels. SNEC will undertake policy research and analysis (Sub-Component 1.2). NCDD-S will be the implementing agency for Component 4. Provincial Sub-Programs will be implemented by the Provincial Departments of Agriculture. District Administrations will be the recipients of the Climate Resilience Grants (from NCDDDS) and will either implement directly or through sub-grants to the Commune Councils. The Commune Councils will contract Commune Extension Workers and play an important role in coordination and monitoring of extension service delivery.
5. ASPIRE is designed as a national program and the policy and capacity development components will have a national scope. The Provincial Sub-Programs and Climate

Resilient Infrastructure activities will be piloted in five provinces initially, with an expansion to at least five and (contingent on mobilising additional funds) up to eight provinces from 2018. Taking these criteria into account, RGC has agreed to pilot ASPIRE in five provinces: Battambang, Kampong Chhnang, Kratie, Preah Vihear and Pursat. Subject to satisfactory progress in developing the program-based approach, ASPIRE will expand into Kampot, Kandal, Prey Veng, Svay Rieng, Takeo and Strung Treng with phasing out of the PADEE project in those Provinces in 2018, plus three additional provinces to be identified by Mid-Term Review and contingent upon mobilisation of additional funds. Additionally, ASPIRE Program is making expansion of coverage areas to other 9 Provinces such as Kampong Speu, Kampong Thom, Siem Reap, Banteay Meanchey, Pailin, Kampong Cham, Tbong Khmum, Rattanakiri and Monduliri in 2019.

6. The ASPIRE Financing Agreement was signed between RGC and IFAD on 05 March 2016 and the program will become fully operational by July 2016.

## **A. Objective of the Assignment**

7. The objective of the **Accountant** Assistant is to assist and support the ASPIRE Secretariat Support Team Manager to manage the Programme finances and to maintain complete and accurate accounting records in a timely, efficient and transparent manner in line with the Programme Implementation Manual (PIM) and the Standard Operating Procedures (SOP) of Ministry of Economy and Finance (MEF).

## **B. Scope of Work**

8. The Accountant Assistant will study and thoroughly understand the ASPIRE Program Implementation Manual, particularly the sections on financial management, and the Financial Management Manual (FMM) of the SOP.
9. The she/he will support the following financial management tasks:
  - a. Undertake field visit to 5-10 Provincial Department of Agriculture, Forestry and Fisheries offices to support on expenditures verification and fund uses.
  - b. Undertake work of financial management and accounting in accordance with provisions of the project PIM and the FMM;
  - c. Prepare and maintain accounts for project activities.
  - d. Consolidate and process, on regular basis, eligible project expenditures and withdrawal applications for submission to IFAD for reimbursement.
  - e. Process disbursement of programme funding from ASPIRE Secretariat to the programme accounts operated by ASPIRE implementing agencies.
10. The Accountant Assistant will assist in preparation of the ASPIRE Annual Work Plan and Budget by undertaking the following tasks:
  - a. Assist in preparing the AWPB for ASPIRE Secretariat operations;
  - b. Collect and review the budget proposals of the draft AWPB submitted by the national and sub-national ASPIRE implementing agencies;
  - c. Assist in preparing the consolidated budget for the AWPB.
11. The she/he will support the following financial reporting tasks:
  - a. Regular coordinate and support with 5-10 PDAFFs for financial report and SOE with consultation of National Finance Specialist
  - b. Collect and check financial reports submitted by the national and sub-national ASPIRE implementing agencies;

- c. Prepare the consolidated monthly, quarterly and annual financial reports.
- d. Monitor outstanding advances of funds and recommendation to involved partners at Provincial level
- e. Prepare the consolidation of of 5-10 PDAFFs SOE (Statement of Expenditures) which are collected from PDAFFs on the monthly basis.
- f. Establishes and maintains project accounts (accounting and financial management systems and records) in compliance with the procedures
- g. Generates and distributes the different financial reports and information necessary for effective and responsible financial management and decision-making.
- h. Process documentation and manage for bank transfer by source of funds to individual IAs/PDAFFs program and sub-program bank account
- i. Reviewing all finance reports received from all IAS and feedback as required(monthly/quarterly/annually)
- j. Maintain all approved finance reports submitted by IAS
- k. Assisting in preparing Annual Work Plan and Budgeting (AWPB)
- l. Assisting in preparing schedule for field trip/workshops/training/mission
- m. Preparing WA (Withdrawal Application) separately by sources of funds and processing accordingly and follow up
- n. Provide coaching to PDAFFs accountants or Finance officers on the fund uses with consultation with Finance Specialist
- o. Participating in prepare Chart of Accounts and update
- p. Regularly communication with all components/IAS as required to ensure that all advances are cleared.
- q. Assist in training of the national and sub-national levels for program financial activities
- r. Tracking financial reports submitted by IAS against deadlines
- s. Supervises the management and administration of all financial transactions under the project.
- t. Generates and distributes the different financial reports and information necessary for effective and responsible financial management and decision-making.
- u. Prepares financial statements and reports for audit and facilitates the conduct of audits of the project.
- v. Reviewing all quarterly requested proposal from IAS and submitted to Manager and Program Director for approval
- w. Manage contract registers for all involved parties and consultants

12. Audit:

- a. Assist to prepare the accounting documents for the Auditing at the end of each fiscal year;
- b. Ensure that all national and sub-national ASPIRE implementing agencies are aware of requirements for preparing documents for audit;

- c. Coordinate with the auditing firm.
13. General: The Accountant assistant will undertake relevant additional tasks related to financial management and administration of the ASPIRE programme as required by the Programme Director. These tasks will include travelling to the ASPIRE pilot provinces and may include conducting financial management training of other staff.

## **D. Reporting**

14. The Accountant assistant will work under the overall direction of the ASPIRE Program Director and the direct management of the ASPIRE Secretariat Support Team Manager.

## **E. Qualifications Required**

15. The Accountant shall have the following qualifications:
- a. Minimum Bachelor's degree in public financial management, accounting or a closely related field;
  - b. At least three (3) years previous experience managing project accounts using the Financial Management Manual of the Updated Standard Operating Procedure issued by RGC' Sub Decree No. 74, dated 22 May 2012.
  - c. Skilled in the use of accounting software, with previous experience with the Sage 50 Accounting System strongly preferred;
  - d. General computer literacy especially on Windows and MS Office;
  - e. Written and spoken proficiency in Khmer and a working knowledge of English.