LAO PEOPLE'S DEMOCRATIC REPUBLIC
PEACE INDEPENDENCE DEMOCRACY UNITY AND PROSPERITY

Ministry of Education and Sports
Department of Organization
Improving Frontline Worker Performance in Education and Health Project
P507442. IDA Credit No. IDA-79630

Ref. No 946 /DoO
Date 02 NOV 2026

REQUEST FOR EXPRESSION OF INTEREST
Time-Based National Consultant for Position of Accountant TA

The Government of Lao PDR (GoL) has secured an International Development Association (IDA) credit of US$35 million from the World Bank to implement the Improving Frontline Workers Performance in Education and Health Project (P507442). The project aims to strengthen human capital by enhancing the performance and management of frontline workers in education and health sectors. The project was approved on January 15. 2026 and is expected to close on April 15, 2031.

Maintain complete, accurate, and up-to-date project accounting records and prepare reliable ledger based information, account reconciliations, and supporting schedules for project financial reporting and audit purposes.

Key Responsibilities

The Accountant TA shall perform, but not be limited to, the following duties:

Transaction recording and ledger maintenance

- Record approved project financial transactions promptly and accurately in the designated accounting system and/or approved books, using the correct account codes, project components, expenditure categories, funding sources and reporting periods.
- Prepare journal entries, payment vouchers, cashbook entries and accounting schedules for review in accordance with established procedures.
- Maintain the general ledger, subsidiary ledgers, accounts payable/receivable where applicable, cashbooks, fixed-asset accounting records and transaction registers,and perform monthly and period-end accounting closing procedures, including reconciliation of relevant ledger accounts and follow-up of outstanding items

2. Transaction verification and payment accounting

- Check arithmetic accuracy, account coding, completeness of supporting documentation and consistency with approved authorization before recording or processing accounting entries.
- Prepare accounting documentation for payments, reimbursements and advances , including relevant accounting information and supporting documentation required for project disbursement processes and FundsChain, as applicable; ensure payment approval and execution remain with authorized officials and that duties are appropriately segregated.
- Record payments and receipts based on approved documents and maintain a clear audit trail linking each entry to its supporting file.

3. Bank reconciliation and cash records

- Prepare monthly bank reconciliations for all project bank accounts within the required timeframe; compare bank statements with cashbooks and accounting records.
- Investigate reconciling items, identify stale or unexplained transactions and promptly refer unresolved discrepancies to the Senior FM.
- Maintain cashbooks and supporting records for Designated Accounts, operating accounts and other project accounts as applicable.

4. Financial statements and reporting schedules

- Prepare ledger-based schedules, trial balances, expenditure listings and reconciliations required for IFRs, annual project financial statements and other financial reports.
- Reconcile accounting records to bank statements, disbursement records, advance registers and relevant budget-execution reports; explain differences and correct verified errors through authorized entries.
- Provide accurate accounting data to the Senior FM and Budget Assistant by agreed reporting cut-off dates.

5. Advances, assets and audit trail

- Maintain accounting records for advances and settlements and reconcile them to the advance register maintained by the FM Assistant.
- Maintain or update fixed-asset accounting records based on approved asset documentation and coordinate with the designated asset custodian for physical verification and disposal records.
- Prepare vouchers, ledgers, bank reconciliations and other source records for audit; respond to accounting queries and support approved corrective actions.

6. Records and controls

- Apply the approved chart of accounts, accounting policies, period-end cut-offs and record-retention requirements, and ensure the completeness and integrity of accounting data maintained in the project accounting system
- Protect financial records and confidential information, maintain backup/access controls as applicable and promptly report missing documents, unusual entries or suspected duplicate payments.
- Do not approve own transactions, alter approved budget allocations, or independently authorize payments or write-offs.

7. Coordination and Capacity Building

- Coordinate with PMU, PIU, provincial implementing units, and relevant government agencies on financial matters.
- Support training and orientation activities related to project financial procedures.
- Assist provincial and district staff in understanding project financial documentation requirements.
- Support World Bank implementation support missions and financial management reviews.

❖ **Other Tasks**

- Maintain updated accounting files and financial records.
- Assist in translating financial and accounting documents between Lao and English when required.
- Support updating financial management procedures and templates.

- Assist with asset verification and inventory management activities.
- Provide administrative support related to financial management activities.
- Perform other duties assigned by the Senior Financial Management Specialist, Project Manager, or Project Director.

❖ **Deliverables**

The accountant shall provide, at a minimum:

- Up-to-date general ledger, cashbooks, subsidiary ledgers and transaction registers.
- Payment vouchers, journal entries and supporting accounting schedules.
- Monthly bank reconciliation statements and documented follow-up of reconciling items.
- Trial balance and reconciled ledger schedules for each reporting period.
- Accounting inputs and reconciliations for IFRs and annual project financial statements.
- Advance and fixed-asset accounting records, plus organized audit files.

❖ **Reporting and coordination Arrangements**

The accountant reports to the Project Deputy Director for overall supervision and to the Senior FM Specialist for technical supervision and guidance. Administrative coordination is managed by the Project Manager and works closely with DPF, the Assistant FM and Budget Assistant and coordinates with authorized payment signatories, banks, the PMU, PIU, and implementing units to ensure accurate accounting records, complete supporting documentation, and timely financial reporting.

❖ **Timeframe:**

The accountant will be engaged on a full-time basis for the duration of the project (48 months). The initial contract period will be 12 months with possibility of extensions, subject to satisfactory performance. evaluation and availability of project funding. Probation period is two months.

❖ **Qualifications**

❖ **Education**

Diploma or bachelor's degree in Accounting, Finance, Business Administration, Economics or a related field; a bachelor's degree is preferred.

❖ **Experience**

- Minimum 3 years of progressively responsible experience in accounting, bookkeeping, financial management, or financial administration.
- Experience working with government agencies or development partner-funded projects is desirable.
- Experience in preparing financial reports, bank reconciliations, and payment processing.
- Experience with World Bank-financed projects or other donor-funded projects will be an advantage.

❖ **Skills and competencies:**

- Good knowledge of accounting principles and accounting software.
- Strong Microsoft Excel skills, including the use of spreadsheets for financial records, calculations, and reporting.

- Knowledge of government financial regulations and treasury procedures is desirable.
- Strong attention to detail and numerical accuracy, with the ability to maintain complete, accurate, and well-organized accounting records and perform reconciliations.
- Good analytical, problem-solving, and organizational skills to support financial management and reporting.
- High standards of professional integrity and the ability to handle financial information and records confidentially.
- Ability to work under pressure, prioritize tasks, and meet financial reporting and other assigned deadlines.
- Fluency in Lao is required; working knowledge of English is an advantage.

The attention of interested Consultant is drawn to paragraph 1.9 of the World Bank's Guidelines: Selection and Employment of Consultants under IBRD Loans and IDA Credits & Grants by World Bank Borrowers, July 2014 ("Consultant Guidelines"), setting forth the World Bank's policy on conflict of interest. The Consultant will be selected based on Individual Consultants selection method set out in the Consultant Guidelines.

Interested eligible candidates in this position may obtain further information and the detailed TOR from ***the Ministry of Education and Sports, Department of Organization*** at the address below during office hours 08:00 to 16:00 hours or by e-mail. Please submit CVs and a letter of interest ***by 3rd – 17th November 2026*** to the address below. Only short-listed individual candidates will be contacted for an interview.

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Authorized Signature

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