International Civil Aviation Organization
Job Description [Applicable solely to secondment]

POSITION INFORMATION

Post Title:	Cost Accountant	Duration of Secondment:	2 years
Grade Level:	P3	Deadline for applications:	
Duty Station:	Montreal	Date for entry on duty:	
Special Notice: The ICAO Assembly recently reaffirmed its commitment to enhancing gender equality and the advancement of women by supporting UN Sustainable Development Goal 5 **"Achieve gender equality and empower all women and girls."**			

THE ORGANIZATIONAL SETTING

The Finance Branch is responsible for managing the financial resources of the Organization, developing and applying budgetary, accounting and financial policies, procedures and controls. The Branch also plays a key role in the custody and distribution of financial resources, the monitoring of expenditures, and the strengthening of ongoing compliance with the International Public Sector Accounting Standards (IPSAS). The Accounting Services Section (ASV) and Financial Services Section (FSV) are the two sections under the Finance Branch.

The secondee will be a member of the Financial Sustainability – Cost Accounting and Efficiency and Effectiveness Pilot Programme project and will support multiple financial sustainability initiatives at ICAO. This role is essential to ICAO's successful operationalization of its Cost Recovery Policy, addressing the critical need for robust service costing as the foundation of effective cost recovery. The position will establish the foundational costings that enable ICAO to implement sustainable cost recovery mechanisms aligned with UN-wide standards and best practices

The secondee reports to the Finance Specialist and does not directly supervise any staff, and within delegated authority, the Cost Accountant will be responsible for carrying out the functions as described.

MAJOR DUTIES AND RESPONSIBILITIES

Function 1 (incl. Expected results)

Develops and maintains service costings and schedules of rates and fees to support the implementation of ICAO's Cost Recovery Framework, achieving results such as:

- Perform detailed costing analyses for services and activities subject to cost recovery using ICAO's approved costing methodology and cost model.
- Collect, validate and analyse financial and operational data, including resource requirements, service volumes and cost drivers, to support service costing exercises.
- Calculate and maintain standard costs, rates and fees for cost recovery services and prepare supporting documentation.
- Review cost allocations, cost drivers and costing assumptions to ensure accuracy, completeness and consistency of service costings.
- Conduct consultations with service providers and stakeholders to review, refine and validate service costings and charging approaches.
- Maintain schedules of rates and fees and supporting calculations to reflect changes in costs, service delivery models and operational requirements.
- Conduct detailed costing exercises for services, activities and organizational functions to establish and maintain baseline costs and support ongoing cost recovery and cost management initiatives.

Function 2 (incl. Expected results)

Analyzes business processes, data availability and system requirements required to operationalize cost recovery processes, achieving results such as:

- Assess the availability, quality and completeness of financial and operational data required to support cost recovery calculations, reporting and billing activities.
- Conduct gap analyses to identify missing, unreliable or unavailable data required for the implementation of cost recovery services.
- Analyze existing business processes, financial procedures and system capabilities to determine requirements for operationalizing cost recovery activities.
- Document business, functional and data requirements required to support cost recovery within the ERP environment and related systems.
- Liaise with ICT teams, system specialists and business stakeholders to identify data sources, validate requirements and support implementation activities.
- Review and refine requirements, procedures and data specifications based on stakeholder feedback, testing results and operational experience.

Function 3 (incl. Expected results)

Performs cost recovery budgeting, financial analysis and cost accounting activities to support management decision-making, achieving results such as:

- Develop cost recovery budgets, forecasts and financial analyses to support the triennial budget process and related planning activities.
- Calculate and maintain indirect cost recovery rates, allocation methodologies and cost recovery parameters.
- Analyze financial and operational data to assess cost recovery performance, identify variances and support corrective actions where required.
- Conduct detailed cost analyses of services, activities, business processes and organizational functions to support efficiency and effectiveness initiatives.
- Identify cost drivers, cost allocation opportunities and areas for process improvement through analysis of financial and operational data.
- Prepare working papers, financial schedules, reports and supporting analyses for management, Council documentation and other stakeholder requirements.
- Maintain documentation supporting budget assumptions, costing methodologies, rate calculations and analytical findings.

Function 4 (incl. Expected results)

Provides technical advice and develops guidance and training materials to support the consistent application of cost recovery and cost accounting practices, achieving results such as:

- Provide technical advice and support to service providers and other stakeholders on service costing, cost accounting and cost recovery methodologies.
- Develop and maintain costing templates, procedures, user guides and reference materials.
- Deliver training sessions and workshops on cost recovery processes, costing methodologies and related financial procedures.
- Respond to stakeholder enquiries and provide guidance on the interpretation and application of cost recovery policies and procedures.
- Identify opportunities to improve costing processes, tools and supporting documentation.

Function 5 (incl. Expected results)

Performs other related duties, as assigned.

IMPACT OF THE OUTCOME OF THE POSITION

The position contributes directly to ICAO's Continuous Organizational Improvement (COI) initiative by mitigating project resource constraints, providing specialist cost accounting knowledge and skills necessary to enhance ICAO's cost accounting capabilities, supporting the implementation of ICAO's Cost Recovery Policy and ongoing costing initiatives. This work will support the ongoing financial sustainability of ICAO through enhanced cost identification and measurement and reduced risk of cross subsidization between funding sources.

WORK RELATIONS AND CONTACTS

Title and level	Purpose
a) Inside the Organization • **Finance Specialist and Finance Unit and Section Heads** • **Other Finance colleagues** • **Bureaus/Offices**	• Work collaboratively as a member of the Cost Recovery and Financial Sustainability project team by seeking guidance from the supervisor and colleagues, and by clarifying and discussing assigned tasks. • Provide support and advice to bureaus and offices to prepare costings. • Support cost accounting, efficiency and effectiveness initiatives, and the preparation of financial policies and guidance. • Communicate and coordinate with other FIN colleagues, bureaus/offices to facilitate financial transactions, resolve issues, and ensure compliance with applicable policies and procedure
b) Outside the Organization	
• None expected	

QUALIFICATIONS AND EXPERIENCE

Education

Essential

- An advanced-level university degree (Master's degree or academic equivalent) in accounting, finance, business administration or related field, is required. A first-level university degree in combination with two (2) additional years of qualifying experience in accounting and finance may be accepted in lieu of the advanced university degree.
- A professional accounting designation (e.g. CA, CPA, CGA, CMA, or equivalent).

Desirable

- Courses or certifications in cost accounting

Professional experience

Essential

- A minimum of five (5) years of progressively responsible professional experience in financial management, accounting, budget, or related area.
- Experience in determining product costs and prices using cost accounting methodology.
- Experience in drafting procedures, and documenting process flows.
- Experience with process reviews, systems implementation activities, documentation and financial internal controls.
- Expert-level experience with Microsoft Excel

Desirable

- Experience with UN system financial regulations, rules and practices.

Languages

Essential
Fluent reading, writing and speaking abilities in English.
Desirable
A working knowledge of any other language of the organization (Arabic, Chinese, French, Russian, Spanish)

Competencies **(Professionalism is mandatory!! You may choose up to five (5) other competencies).**

Core Competencies:

Professionalism: Shows pride in work and in achievements; demonstrates professional competence and mastery of subject matter; is conscientious and efficient in meeting commitments, observing deadlines and achieving results; is motivated by professional rather than personal concerns; shows persistence when faced with difficult problems or challenges; remains calm in stressful situations. Takes responsibility for incorporating gender perspectives and ensuring the equal participation of women and men in all areas of work.

Communication: Speaks and writes clearly and effectively; listens to others, correctly interprets messages from others and responds appropriately; asks questions to clarify, and exhibits interest in having two-way communication; tailors language, tone, style, and format to match the audience; demonstrates openness in sharing information and keeping people informed.

Accountability: Takes ownership of all responsibilities and honours commitments; delivers outputs for which one has responsibility within prescribed time, cost and quality standards; operates in compliance with organizational regulations and rules; supports subordinates, provides oversight and takes responsibility for delegated assignments; takes personal responsibility for his/her own shortcomings and those of the work unit, where applicable.

Client Orientation: Considers all those to whom services are provided to be "clients " and seeks to see things from clients' point of view; establishes and maintains productive partnerships with clients by gaining their trust and respect; Identifies clients' needs and matches them to appropriate solutions; monitors ongoing developments inside and outside the clients' environment to keep informed and anticipate problems; keeps clients informed of progress or setbacks in projects; meets timeline for delivery of products or services to client.

Technological Awareness: Keeps abreast of available technology; understands applicability and limitations of technology to the work of the office; actively seeks to apply technology to appropriate tasks; shows willingness to learn new technology.

Mode of Secondment

The duration of the secondment is two (2) years, which can be extended for an additional year and thereafter, depending on need for the subject matter expert. The secondee is expected to work five days per week.

ICAO may avail itself of the services of personnel seconded by governments, other international agencies or educational, scientific, research or other institutions. Seconded personnel are engaged under a Trusted Funded or Gratis (detached expert) arrangement, in accordance with terms and conditions stipulated in a Memorandum of Understanding between ICAO and sponsor of the seconded person. During the period of assignment with ICAO the seconded individual will be considered an "Official" of ICAO.

Once engaged by ICAO the seconded individual will be under the sole authority of the Secretary General of ICAO and all relationship with the releasing Government/Agency will be held in abeyance during the period of employment with ICAO.

As detached expert: The individual is detached from the releasing government/Agency but is assigned to work for ICAO.

Trust Fund arrangement: Funds are deposited by the Government/Agency with ICAO for the purpose of engaging personnel normally subject to the stipulations of a Memorandum of Understanding.

Notice to Candidates

ICAO does NOT charge any fees or request money from candidates at any stage of the selection process, nor does it concern itself with bank account details of applicants. Requests of this nature allegedly made on behalf of ICAO are fraudulent and should be disregarded.