



GOVERNMENT OF SAMOA
RECRUITMENT OF PUBLIC
ACCOUNTS CAPACITY BUILDING
EXPERT



The Government of Samoa is seeking to recruit a Public Accounts Capacity Building Expert to provide intermittent short-term technical support (50 working days) to the Ministry of Finance under Phase 2 of the Public Finance Management Reform Programme with financial support from AusAID.

The purpose of the assignment is to provide technical assistance to the Accounts Division to deliver training and support to line Ministries.

Detailed Terms of Reference and information on the application procedure are available from the following web sites (ref: PFMR2/2011/04): www.mof.gov.ws under Services/Procurement. The deadline for submission is 10.00am local Samoan time on Monday 19th September 2011. Applications must be submitted to: Secretary Tender's Board, 4th Floor, Central Bank Building, Ministry of Finance, Private Bag, Apia, Samoa. For clarification or further information contact: Rosita Matalavea – email: rosita.mauai@mof.gov.ws Tel: +685 34392



GOVERNMENT OF THE INDEPENDENT STATE OF SAMOA

MINISTRY OF FINANCE

**RECRUITEMENT OF PUBLIC ACCOUNTS CAPACITY
BUILDING EXPERT FOR THE PUBLIC FINANCE
MANAGEMENT REFORM PROGRAMME PHASE 2**

REQUEST FOR QUOTATION

RFQ Reference: PFMR2/2011/04

AUGUST 2011

Letter of Invitation

1. Request for Quotations

The Ministry of Finance, hereinafter the Procuring Entity, intends to apply funds from AusAID Partnership for Improved Governance for the recruitment of a Public Accounts Capacity Building Expert to provide technical support for the implementation of the Public Finance Management Reform Plan Phase 2 in the Ministry of Finance.

2. Eligibility of Consultants.

The individual consultant must not have been convicted within the last year of, or currently under indictment for, a criminal offence involving corruption or other misconduct reflecting a lack of suitability to participate in procurement.

3. Terms of Reference

The Procuring Entity herewith invites quotations (COVER LETTER + CV + Cost Estimate) for the services described in Annex 1 of this RFQ.

4. Curriculum Vitae

You are hereby invited to submit your Curriculum Vitae (CV) and a covering letter highlighting relevant areas of expertise. Please find below in Annex 2 a sample form of a CV to be utilized when submitting your quotation.

5. Cost Estimate of Services

You should also provide a Financial Quotation. Please find below in Annex 3 a sample form “Cost Estimate of Services and Schedule of Rates”. **Please note that the following exchange rates will be used for the evaluation of financial offers: 1 AUD =2.43 Samoan Tala; 1 NZD = 1.91 Samoan Tala.**

6. Preparation and Submission of Quotations

Quotations must be delivered with one original and two copies. The cover letter and CV shall be placed in a sealed envelope clearly marked “Curriculum Vitae” followed by the RFQ Number and the name of the assignment, as indicated above in the present letter.

Similarly, the Financial Quotation shall be placed in a separate sealed envelope clearly marked “Financial Quotation” followed by the RFQ Number and the name of the assignment as indicated above in the present letter and with a warning “Do Not Open With the Curriculum Vitae.” The envelopes containing, respectively, the CV and the Financial Quotation shall be placed into an outer envelope and sealed. This outer envelope shall bear the submission address, RFQ number, name of the assignment, submission deadline and offer validity, and be clearly marked “Do Not Open, except during the proposal opening session.” The address for submission is as follows:

**Secretary Tender's Board
4th Floor, Central Bank Building,
Beach Road
Ministry of Finance,
Private bag
Apia, Samoa.**

Submission must be by hand delivery, mail or courier. Email or fax submissions will not be accepted.

The Procuring Entity shall not be responsible for misplacement, losing or premature opening if the outer envelope is not sealed and/or marked as stipulated. This circumstance may cause the rejection of the quotation. If the Financial Quotation is not submitted in a separate sealed envelope duly marked as indicated above, this will constitute grounds for rejecting the Proposal. **The CV shall not include any financial information which may totally or partially disclose the quoted price.** A CV containing such financial information shall be rejected.

7. Information on tax in Samoa

This Contract is subject to taxation in Samoa, namely VAGST and withholding tax. However, the Principal is responsible for forwarding the value of the tax charged by the Consultant on the Consultancy Fee direct to the Ministry of Revenue. This means that the value of the tax charged by the Consultant on the Consultancy Fee will not be included in payments made to the Consultant under the Contract. Withholding tax is not payable if the consultant is paying income tax in his country of residence. The Consultant must quote fee rates excluding any taxes payable in Samoa.

7. Evaluation Procedure

a) Evaluation of CVs

The Evaluation Committee shall evaluate the CVs on the basis of their compliance with the requirements of the TOR, experience and qualifications of the Consultant, suitability to the assignment, language, and knowledge of local conditions. Each acceptable CV will be given a technical score (**St**). A CV shall be rejected at this stage if it fails to achieve the minimum technical score of 70 points.

CVs will be evaluated in accordance to the following criteria:

Criteria	Maximum score
Qualifications	15
Relevant experience in delivery of technical support to strengthen Public Accounts and use of integrated financial management systems (preferably Technology One)	40
Experience in training and capacity building	30
Experience in Developing countries and/or Pacific islands	15
TOTAL	100

b) Evaluation of the Financial Quotation

The lowest quote will be noted 100 points. **Please note that the following exchange rates will be used for the evaluation of financial offers: 1 AUD =2.43 Samoan Tala; 1 NZD = 1.91 Samoan Tala.** The formula for determining the financial score Sf is the following:

$$Sf = 100 \times Pi/Pm, \text{ where}$$

Sf is the point given to the quotation
Pi is the lowest quote
Pm is the price of the evaluated quotation

c) Global evaluation of the Quotation

The CV is given a weight of 70% and the financial quotation 30%. The global score is determined as follows: $S = 70\% St + 30\% Sf$

Where: S is the global score
 St is the score of the technical proposal
 Sf is the score of the financial proposal

The quotation achieving the highest combined technical and financial score will be selected.

8. Date for Submission

You are requested to provide your quotation at the latest by **10am (local Samoan time) on Monday 19th September 2011.**

9. Validity of Quotation

The quotation shall remain valid for a period not less than 60 days after the deadline date specified for submission.

10. Please note that the cost of preparing a quotation and of negotiating a contract is not reimbursable as a direct cost of the assignment.

11. The following documents are attached to this Letter of Invitation:

- | | |
|---|---------|
| I. Terms of Reference | Annex 1 |
| II. Sample Format of Curriculum Vitae (CV) | Annex 2 |
| III. Sample Cost Estimate of Services and Schedule of Rates | Annex 3 |

12. If you require further information on the assignment and the local conditions, you may contact Rosita Matalavea at the following phone number and address: rosita.mauai@mof.gov.ws Tel: +685 34392, Assistant Chief Executive Officer, Accounts Division, Ministry of Finance, Level 3, CBS Building, Private Bag, Apia, Samoa.

13. The Client is not bound to accept any of the quotations submitted.

Yours sincerely,

Tupaimatuna Iulai Lavea
CHIEF EXECUTIVE OFFICER
MINISTRY OF FINANCE

Annex 1

TERMS OF REFERENCE

Phase 2 of the Public Finance Management Reform Plan

Public Accounts Capacity Building Expert

1. Background

The Ministry of Finance in Samoa is seeking to recruit a Public Accounts Capacity Building expert as part of its Public Finance Management (PFM) Reform Plan Phase 2. The initial phase of the PFM reform programme included full-time technical support to strengthen accounting and reporting during the period March 2009 to June 2011. The main achievements during the first phase included:

- a) Removal of the backlog of public accounts and developing systems to ensure that public accounts are prepared within 4 months from the end of the previous financial year
- b) Improved accuracy of data within the integrated financial management system, Finance One (with additional support from a Technology One expert)
- c) Improved reporting in the public accounts.
- d) Finance One data corrected to reflect the data as reported in the public accounts, i.e. suspense accounts cleared out and subsidiary disbursing account agreeing to subsidiary ledgers
- e) Monitoring and review processes in place to review and reconciled data on a regular basis
- f) Work paper files established with training held on preparing work papers for audit, cross referencing, lead schedules etc
- g) Bank reconciliations up to date and reconciled daily (main accounts)
- h) Tasks realigned with clearly defined tasks assigned to managers to assist with monitoring of staff progress
- i) Fund ledgers realigned for more accurate reporting in particular when adopting IPSAS cash basis, special funds separated from project fund
- j) Cash monitoring processes established
- k) Scoping of Finance Data carried out with key issues raised assigned to managers to include in their section work plans
- l) Manuals updated with supporting training guides drafted with a training program for line Ministries established

Significant input has been provided in regard to improve the accuracy and timeliness of the financial data. The scoping report reviewing the progress in improving the quality of data in Finance One outlined some key issues that are necessary to be addressed in order to move forward in regard to the adoption of IPSAS, improving data accuracy as reported in Finance One and preparation of the public accounts.

Whilst processes are in place to ensure the public accounts are submitted on a timely basis the accuracy of the data needs to be further improved. Stakeholders who input information into Finance One need to be further trained to ensure they support and provide the timely and accurate data needed for Accounts & Reporting Division to maintain the financial data quality.

Under the PFM Reform Plan Phase 2 the Government is committed to continue strengthening the quality of public accounts monitoring and reporting. The key commitments in the phase 2 PFM Reform Plan are as follows:

- Strengthen the capacity for **cash flow forecasting and monitoring** centrally within the Accounts Division and at the Ministry level.
- Continue **to strengthen the quality of data in the Finance One accounting system** and the use of the system. Establish a training centre and training programme for Finance 1 users.
- Introduce a **Government policy for the timeframe for payments to suppliers to be settled and a tracking system for monitoring arrears.**
- Introduce **mechanisms for the regular reconciliation of payroll and the human resource system and reduce the timeframe for entering changes/terminations of personnel on the payroll.**
- **Review the Chart of Accounts and agree areas where improvements or changes are required.** This should include consideration to facilitate GFS reporting and application of IPSAS standards.
- **Include reporting on development partner GDP accounts in Government expenditure reports** and strengthen coordination between the Accounts division and Aid Coordination on the Finance 1 project module to ensure timely entry and accuracy of data.
- Introduce revenue collection policy to **strengthen the monitoring of revenue collection, reduce delays in recording revenue receipts and follow up of debtors.**

2. PURPOSE

The purpose of the assignment is to provide technical assistance to the Accounts Division to strengthen the quality financial reporting including the delivery of training for line-Ministries and improving the quality of data in Finance One.

3. DETAILED TASKS

- a) Assist with the development and delivery of training support to line Ministries with the objective of improving the quality of the accounting, cashflow management and financial reporting in Finance One.
- b) Assist the Accounts & Reporting Section to implement changes considering recommendations outlined in a the Finance One Scoping study including:
 - Establishing the purpose of all bank accounts, i.e. project, recurrent
 - Reviewing bank accounts to ensure all are reported in Finance One
 - Establishing a procedure and supporting standard forms for opening and closing bank accounts
 - Move toward reporting *all* Government operations in the body of the public accounts
 - Correcting public account schedules to ensure compliance with the Public Finance Management Act 2001

- Correct the valuing of investment in State Owned Enterprises (“SOE”)
 - Disclosure of information in relation to loan disbursements
 - Implementing month end cut off for payments
 - Establish unclaimed money policy particularly in regard to stale cheques¹
- c) Advise on the best approach to investigating the current extent of payment arrears. Assist with the development of a Government policy for delayed payment to suppliers and the development of a tracking system in Finance One to monitor arrears.
- d) Provide advice and assist with improvements to integrate accurate reporting of project expenditure in Finance One and improved coordination with the Aid Division. This should include support and assistance for transferring responsibility for entering project payments into Finance One at the Ministry level.

4. METHODOLOGY

The expert will work under the overall guidance of the DCEO, Operations with day-to-day supervision by the ACEO Accounts. The consultant will use the first visit to Samoa to review the progress achieved to date in strengthening the accounting functions under the Phase 1 PFM reform programme and identify the approach and priorities for the 2nd phase. The expert will develop a workplan for achievement of the key support components in the ToR during this first mission in close consultation with the ACEO. This will include a training programme for line-Ministries and a Roadmap for dealing with the outstanding issues in the Finance One Scoping Report. The consultant will be expected to provide on the job support to accounts Division staff and will provide a list of actions to be undertaken by the Accounts Division to be followed up during subsequent visits. The consultant will assist with improving training modules to strengthen the accounting function in line-Ministries and will assist with the pilot introduction of training courses. The consultant will be required to collaborate with other experts working on PFM issues, in particular the expert supporting the introduction of IPSAS cash-based reporting and the revision of the Chart of Accounts

¹ In accordance with the Treasury Instructions

5. LOCATION AND TIMEFRAME

The consultant will be based in Apia, Samoa, and will provide 50 working days input in the period to 30 June 2012. The technical support will be provided through a series of three intermittent visits to Samoa, each for approximately 3 weeks each. The timing of these visits will be agreed in advance with the ACEO Accounts. The technical support may be extended for a further 50 days depending on the progress and performance of the consultant.

6. EXPERTS PROFILE

A Public Accounts capacity building expert is required with experience in delivery of training and capacity building support and use of integrated financial management systems. The consultant should have experience in problem solving, training and capacity building preferably in a developing country context. The expert must have a relevant degree with 10 years of work experience. Experience in Samoa and other Pacific island nations would be preferred.

7. REPORTS AND OUTPUTS

The consultant will be required to produce the following outputs:

- An Inception Report after the first visit including a review of the progress achieved during the first mission and a detailed workplan for the full period of the TA support. The report will also include a draft workplan for the follow up of issues identified in the Finance One Scoping Report
- Progress Reports must be provided at the end of each mission. These reports will detail any actions to be undertaken in advance of the subsequent TA visit.
- A Final Report is required at the end of the assignment with a report on all the work undertaken, any constraints or problems and recommendations for future actions and technical support required.

8. ADMINISTRATIVE INFORMATION

The expert will work under the overall supervision of the Deputy CEO Operations with day-to-day supervision from the ACEO Accounts Division. The expert will also be required to work with the Budget and Aid Management Divisions on project related issues and with the Systems Support Division for the design and delivery of training for line-Ministries.

Reports will be submitted to the Deputy CEO and the ACEO with copies to the members of the PFM Reform Task Force.

The consultant will be provided with the necessary office space and facilities as required. The expert is required to provide his own laptop computer.

9. PAYMENT PROCEDURE

Per diem and airfares will be paid on arrival after submission of an invoice, and evidence of the number of days to be spent in Samoa as well as a receipt for the airfare. Fees will be payable on approval of each mission report. The Final payment after the last mission will be arranged after approval of the consultant's Final Report.

Annex 2

Sample Format of Curriculum Vitae (CV)

Name: _____ (insert as appropriate)
Profession: ____ (insert as appropriate)
Date of Birth: _ (insert as appropriate)
Nationality: ____ (insert as appropriate)
Membership in Professional Societies: __ (insert as appropriate)
Key Qualifications:

(Give an outline of experience and training most pertinent to tasks on assignment. Describe degree of responsibility held on relevant previous assignments and give dates and locations. Use about half a page.)

Education: (Summarize college/university and other specialized education, giving names of institution, dates attended, and degrees obtained. Use about one quarter of a page.)

Employment Record: (Starting with present position, list in reverse order every employment held. List all positions held since graduation, giving dates, names of employing organizations, titles of positions held, and locations of assignments. For experience in last ten years, also give types of activities performed and client references, where appropriate. Use about two pages.)

Languages:

(For each language indicate proficiency: excellent, good, fair, or poor in speaking, reading, and writing.)

Names and contact details (phone and email) for 2 references.

Certification: I, the undersigned, certify that to the best of my knowledge and belief, these data correctly describe me, my qualifications, and my experience.

Signed: _____

Date: _____ (insert as appropriate)

Day/Month/Year

Note Alternative CV formats which include all the above information will be accepted

**Annex 3
Financial Quotation**

Cost Estimate of Services and Schedule of Rates

(1) Remuneration

<i>Name</i>	<i>Rate (Samoan Tala or AUD, NZD as applicable)* (per working day)</i>	<i>Time spent (number of working days)</i>	<i>Total (Samoan Tala, AUD or NZD applicable)*</i>
_____ (insert as appropriate)	_____ (insert number)	50	_____ (insert number)
Sub-Total (1)			

NOTE: The daily fee rate must be **inclusive of all costs**, medical insurance, etc, but excluding VAGST/withholding tax payable in Samoa and return airfares for the expert for each mission foreseen within the contract. **The fee rates will be based on 5 working days per week.** A separate per diem will be paid for each night spent in Samoa. No fees or per diems will be paid for travel days. The expert will be expected to provide his/her own laptop computer. Separate funds will be available for training events. **Fees and per diem must be quoted in Samoan Tala, Australian Dollars (AUD) or New Zealand Dollars (NZD)**

(2) Reimbursables

	<i>Rate(Samoan Tala, AUD or NZD as applicable) for return flight</i>	<i>Number</i>	<i>Total (Samoan Tala, AUD or NZD as applicable)</i>
(a) International Travel (economy class only will be reimbursed)	_____ (insert number)	3return flights	_____ (insert number)
(b) Per diem (payable for each night spent in Samoa)	_____ (insert number)	68	_____ (insert number)
Sub-total (2)			

TOTAL COST (Samoan Tala /AUD/NZD as applicable)* _____ (insert number)

*** Currency applicable must be clearly indicated.**

Signed:

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