



United Nations Capital Development Funds
TERMS OF REFERENCE

Title:	Public Expenditure Management Specialist
Type of Contract:	Special Service Agreement
Project :	Provincial Governance Strengthening Programme
Duration :	3 months (From 1 May to 31 July 2010)
Duty Station:	Solomon Islands

Background

This consultancy is funded under the Provincial Governance Strengthening Program (PGSP). The PGSP is an institutional strengthening program aiming to develop the capacity of the Ministry of Provincial Government and Institutional Strengthening (MPGIS) and the nine Provincial Governments to fulfil their mandates in service delivery.

The first phase of PGSP focuses on basic capacity for public expenditure management (PEM) and will develop in all nine Provinces a level of capacity characterized by the ability to program, produce and execute credible budgets, through appropriate participatory and transparent procedures. To provide incentives for the adoption of improved governance and administration practices, the PGSP has set up a “Provincial Capacity Development Fund” (PCDF) as a provincial budget support facility for discretionary development spending. The program will also start building the capacity of the central administration (particularly the Ministries of Provincial Government and Institutional Strengthening and Finance and Treasury) to effectively support and supervise the performance of the provincial governments.

Key project activities are organized against three major components which will aim to:

- Build the capacity of Provincial Governments (both Assemblies and Administrations) for pro-poor policy making and implementation, focusing initially on improving the institutions of public expenditure management;
- Increase the flow of public funds to Provincial Governments to align their resources with their mandated responsibilities and to build capacity through incentives to improved performance; and
- Clarify and gradually expand the responsibility of Provincial Governments for local-level infrastructure and services delivery and local economic development management.

The quality, accuracy and timeliness of accounting and reporting are key factors in ensuring an efficient, transparent public expenditure management.

The Provincial Governments have expressed repeatedly their desire to transition from manual accounting and reporting to a computer-based system, and the MYOB accounting software has been identified as the best option.

In April 2009, PGPS organized a MYOB training workshop with all the Provincial Treasurers and their Deputies. During the workshop Provinces confirmed their full commitment to adopt MYOB as accounting software and reached a general consensus towards the adoption of a revised and improved standard chart of accounts. Following the workshop, every province was provided with a one-week input of technical assistance to help them transferring their budgets into the MYOB system and to conduct a first round of on-the-job training with the new system.

A second input from end July to end November 2009 provided further support to each Provincial Government in implementing the computerized accounting system, including more intensive on-the-job training for provincial treasury staff. This input also began the process of establishing capacity within MPGIS to provide ongoing support to Provincial Governments with computerized accounting, though this could only be pursued effectively with the appointment of the MPGIS Director of Finance in September 2009.

In order to provide further support to the implementation of computerized accounting in Provincial Governments, in a manner that encourages the development of a sustainable system, it is now proposed to contract a Public Expenditure Management Specialist with expertise in MYOB implementation in sub-national governments to assist Provincial Governments with year-end financial closure, to assist in addressing problems experienced by treasury staff with the computerized accounting system as they arise, and to work further with MPGIS in developing capacity for ongoing support to the system.

OBJECTIVES OF THE ASSIGNMENT

In consultation with the MPGIS, MoFT and the Office of Auditor General:

1. Provide intensive training to the Provincial Treasurers and MPGIS Finance division on detailed technical aspects of MYOB consistent with International Public Sector Accounting standards (IPSAS), in particular with concepts of Cash Basis of Accounting necessary for the production of their 2009/10 year end accounts and full set of Financial Statements.
2. Provide appropriate training in MYOB to ensure that the MPGIS's Finance division and selected Local Provincial Advisors can progressively assume a role of support and supervision on financial accounting and reporting of Provincial Governments.
3. Provide follow up on the job training and technical assistance to Provincial Governments in their transition to a computerized double entry system through MYOB, addressing problems encountered by Provincial Treasury staff as they arise.

SCOPE OF WORK

In order to meet the objectives of this TOR as outlined above the consultant will perform the following tasks:

1. Provide intensive training to the Provincial Treasurers, selected Local Provincial Advisors and MPGIS Finance division on detailed technical aspects of MYOB consistent with International Public Sector Accounting standards (IPSAS), in particular with concepts of Cash Basis of Accounting necessary for the production of their 2009/10 year end accounts and full set of Financial Statements.
 - a. The Consultant prepares Training guidelines with emphasis on the Technical details of MYOB consistent with International Public Sector Accounting standards (IPSAS), in particular with concepts of Cash Basis of Accounting necessary for the production of their 2009/10 year end accounts and full set of Financial Statements in the Inception report.
 - b. Consultant delivers an intensive MYOB training for all the Provincial Treasurers, MPGIS Finance division and a selected few National Advisors on the Technical details of MYOB consistent with International Public Sector Accounting standards (IPSAS), in particular with concepts of Cash Basis of Accounting necessary for the production of their 2009/10 year end accounts and full set of Financial Statements in the Inception report.
2. Provide appropriate training in MYOB to ensure that the MPGIS's Finance division and selected Local provincial advisors can progressively assume a role of support and supervision on financial accounting and reporting of Provincial governments.

Include MPGIS Finance division staff members in visits to PGs to familiarize them with the type of technical back stopping that is expected from them over the medium term.
3. Provide follow up on the job training and technical assistance to Provincial Governments in their transition to a computerized double entry system through MYOB, addressing problems encountered by Provincial Treasury staff as they arise.
 - a. Respond to requests for assistance from PGs in their use of MYOB and provide on demand technical backstopping from Honiara, in accordance with a program to be developed by, PGSP and the Director of Finance, MPGIS (during the contractual term).
 - b. Ensure that those PGs already using MYOB are taking full advantage of the double entry accounting systems to easily produce more reliable set of accounts.
4. The consultant will report to the PGSP Chief Technical Advisor and will work in close collaboration with :
 - PGSP Capacity Development and Local Government Finance Specialists

- Finance and Provincial Governance Divisions, MPGIS
- Provincial Secretaries and Provincial Treasurers
- PGSP Provincial Advisors
- Office of the Auditor General
- Ministry of Finance and Treasury

Duration of Assignment, Duty Station and Expected Place of Travel

The duration of this assignment is a total of 3 months from 1 May to 31 July 2010.

Deliverables/Output

- An inception report with detailed workplan addressing the objectives and scope of work for this TOR, due after 7 days of in-country work.
- Monthly reports as described in section 5 below;
- A draft and final report which describes the progress made towards the objectives of the assignment and future steps needed to ensure all Provincial Governments are able to complete their transition to computerized accounting and produce sound, reliable year-end Financial Statements. These reports will include a detailed record of Provincial Governments visited and training provided.

Provision of Monitoring and Progress Control

The consultant will provide monthly reports clearly indicating progress against the scope of work described in these TOR and the detailed workplan included in the inception report.

The consultant will also provide a draft report at the end of the consultancy for review by PGSP and MPGIS. The final report will take into account the comments provided by the reviewers and will be submitted in a timely manner.

Degree of Expertise and Qualifications

- *The consultant will have a proven academic background in the field of accounting, public finance, business administration or related fields.*
- *At least 15 years of professional experience in accounting and finance functions, with at least 5 years of specific experience in local governments and/or not-for-profit sector.*
- Proven professional experience with MYOB.
- *Proven experience in training and coaching finance staff, and in change management.*
- *Experience in the Solomon Islands or other Pacific Island Nation is highly desirable.*

- Good communication and interpersonal skills and experience in working effectively in a multi cultural environment.
- Fluent in English – written and spoken.
- Knowledge of SI Pidgin language is an advantage.

Please visit <http://www.undp.or.th/aboutus/jobs.html> to see full job descriptions. Interested persons should submit a detailed resume, and UN Personal History Form (P11) with a cover letter clearly stating the position title by 31 March 2010. Women candidates are encouraged to apply. Kindly send the application to:

Procurement Unit

G.P.O Box 618, Bangkok 10501 or email to: rcb.procurement.th@undp.org

Only shortlisted candidates will be notified