

## Request for Proposals from Independent Consultant

**Selection of Consultant**

To deliver a component of the project to strengthen the capacity of public sector accountancy professionals in Zimbabwe

**Beneficiary**

Government of and accountancy profession in Zimbabwe

**Program Manager and Managing Agent**

International Federation of Accountants (IFAC)

**Region**

Africa

**Program**

IFAC Professional Accountancy Organization (PAO) Capacity Building Program funded by the Department for International Development (DFID) in the United Kingdom (UK)

**Issued on**

Friday, August 31, 2018

# Letter of Invitation

New York, August 31, 2018

## **DFID-Funded IFAC PAO Capacity Building Program**

To Whom It May Concern:

IFAC and DFID, which leads the UK's work to end extreme poverty, have entered into an agreement to develop accountancy capacity in emerging economies. Under the agreement, DFID will provide funding to IFAC over seven years to be used to strengthen the accountancy profession in at least 10 DFID focal countries. IFAC is the program manager and managing agent for this program.

At this time, IFAC is requesting proposals for the project in Zimbabwe, as detailed in the section "Terms of Reference."

### **IMPORTANT**

This request is for proposals from independent consultants. Interested candidates are required to submit their application by **5:00 PM New York Time on Friday, September 14, 2018**. Late submissions will not be accepted. Applications should be submitted by email to Sakeena Brooks at [SakeenaBrooks@ifac.org](mailto:SakeenaBrooks@ifac.org)

All applications should include both a Technical Proposal and a Financial Proposal. The Technical Proposal should follow the [Instructions for Completing the Technical Proposal](#) beginning on page 13. Submissions should not exceed the specified length. Any submissions that do not comply with the instructions will not be considered.

## Definition of Key Terminology and Acronyms

<b>Consultant</b>	An individual or group of individuals interested in this RFP
<b>Contract</b>	A legally binding written agreement between the parties
<b>DFID</b>	Department for International Development in the UK
<b>IFAC</b>	International Federation of Accountants
<b>ISP</b>	The Independent Selection Panel is part of the governance structure of the IFAC PAO Capacity Building Program.
<b>PAAB</b>	Public Accountants and Auditors Board regulates the accountancy profession in Zimbabwe, and registers both accounting and audit professionals in their individual capacity.
<b>PAO</b>	Professional Accountancy Organization
<b>PFM</b>	Public financial management includes all phases of the budget cycle, including the preparation of the budget, internal control and audit, procurement, monitoring and reporting arrangements, and external audit. The broad objectives of public financial management are to achieve overall fiscal discipline, allocation of resources to priority needs, and efficient and effective allocation of public services.
<b>POC</b>	The Program Oversight Committee is part of the governance structure of the IFAC PAO Capacity Building Program.
<b>Proposal</b>	Constitutes a Technical Proposal and a Financial Proposal for undertaking a specific project under the IFAC PAO Capacity Building Program that are prepared by the Consultant
<b>PSC</b>	Public Service Commission is Zimbabwe's government agency that regulates the employment and working conditions of civil servants in the country.
<b>RFP</b>	Request for Proposal
<b>TOR</b>	Terms of Reference for a specific project that outline key deliverables

# About the DFID-Funded IFAC PAO Capacity Building Program

## About DFID

DFID is the department of the UK government that leads Britain's aid to developing countries and aims to promote stability and eliminate extreme poverty worldwide. In order to achieve the Sustainable Development Goals by 2030, DFID works together with governments of developing countries as well as international bodies, charities, businesses, and local cooperatives and civil society groups.

## About IFAC

IFAC is the global organization for the accountancy profession dedicated to serving the public interest by strengthening the profession and contributing to the development of strong international economies. It is a not-for-profit organization comprised of more than 175 member and associate PAOs in more than 130 countries and jurisdictions, representing accountants in public practice, education, government service, industry and commerce.

IFAC is uniquely positioned to spearhead initiatives that demand a global reach; freedom from commercial interest; and the ability to create dialogue and debate.

The value IFAC provides to its stakeholders is supported by its strong connections with other international organizations, its demonstrated ability to align the needs of the profession and the public, and its track record of raising awareness, advocacy, and engagement.

IFAC's role is to facilitate, coordinate, and supervise the technical support being delivered under accountancy capacity building projects. Specifically, the Program Management Team is responsible for implementation and management of the DFID-funded IFAC PAO Capacity Building Program, including the selection of beneficiaries and consultants; the launch, monitoring, and evaluation of projects under the program; program risk management; and reporting. The POC oversees the program, and the ISP ensures a fair and transparent procurement process for identifying and selecting consultants is developed and implemented by IFAC.

IFAC recognizes DFID's priorities and proactively reflects and supports these in the program. This means:

- Applying a strong emphasis on building local capacity by proactively seeking ways to develop local markets and institutions, and avoiding the use of restrictive exclusivity agreements.
- Being able to operate widely across DFID focal countries, including in fragile and conflict affected states.
- Openly sharing and transferring innovation and knowledge of what works to maximize overall development impact.
- Accepting that we work in challenging environments and acting to manage uncertainty and change in a way which protects value for money.
- Reflecting DFID's international development goals and tangibly demonstrating their commitment to poverty reduction.
- Proactively supporting and implementing wider DFID policy initiatives, e.g., SMEs, Apprenticeships, prompt payment, supporting economic growth.

### **About the DFID-Funded IFAC PAO Capacity Building Program**

The Accountable Grant Agreement provides for DFID to provide funding to IFAC over seven years to strengthen the accountancy profession in at least 10 DFID focal countries.

Projects under the program will be staggered to enable spreading of workload; modifications based on experience; and creation of PAO networks and a peer-to-peer learning environment.

Recognizing the time it takes to build accountancy capacity, work in the approximately ten DFID focal countries will start within the first five years of the seven-year program. Work commenced in three DFID focal countries in Africa in 2015 and additional countries were added in 2016 and 2017.

As some PAO development needs might be more efficiently addressed at the regional level, the program is supporting two regional projects and a project on building foundational accountancy skills that is initially being conducted in Africa, but has a potential global focus.

## General Instructions

Consultants should carefully review this RFP and TOR before deciding whether to submit a proposal. Developing a proposal should only be pursued when the Consultant is capable of executing the project.

### Commitment

Consultants confirm their commitment, compliance, and adherence to all requirements of the RFP, including the principles and policies noted below, by submission of their proposals and signing the declaration. The selected Consultant will be notified of, and expected to comply with, all of the requirements under the PAO Capacity Building Program, which will be outlined in the Contract.

### Eligibility

Consultants will be ineligible if they are established in ineligible countries or if they engage in any corrupt or fraudulent practices as defined below.

Neither IFAC nor its Consultant will be permitted to Contract with any parties included on the World Bank Listing of Ineligible Firms or Individuals.<sup>1</sup>

### Corrupt and Fraudulent Practices

Consultants are required to comply with the following Policy on Corrupt and Fraudulent Practices.<sup>2</sup>

IFAC requires that Consultants observe the most stringent standards of ethics during procurement and the execution of a project under the program, and that they do not engage in any corrupt, fraudulent, collusive, or coercive behaviors. In this context, any action to influence the procurement process or contract execution for undue advantage is improper.

In pursuance of this policy, IFAC prohibits:

- Any offering, giving, receiving or soliciting of anything of value to improperly influence another party (bribes or kickbacks).
- Any acts or omissions that misleads, or attempt to mislead, another party for financial benefit.
- Any collusive arrangements between two or more parties for an improper or illegal purpose, including improperly influencing another party.
- Any impairing, harming, or related threats, harassment, or intimidation that are designed to improperly influence another party.
- Any attempts to falsify, alter, conceal or destroy material evidence or information in an investigation or any false statements made in an investigation.

At any time during the process of selecting a Consultant for the project, IFAC will reject a proposal if it becomes aware of the Consultant's past or current involvement in any prohibited actions. IFAC will declare mis-procurement or cancel the Contract if it becomes aware of the selected Consultant's past or current involvement in any prohibited actions after selecting the Consultant.

Consultants are also expected to observe, in competing for and executing any contracts, the US and UK

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<sup>1</sup> The list can be accessed via the following link:

<http://web.worldbank.org/external/default/main?contentMDK=64069844&menuPK=116730&pagePK=64148989&piPK=64148984&quercy%20ontentMDK=64069700&theSitePK=84266>

<sup>2</sup> This policy is adapted from World Bank Guidelines.

laws against fraud and corruption as well as any local or national laws in the beneficiary country, including bribery. Consultants are also expected to comply with DFID's *Anti-Corruption and Counter Fraud Strategy* (Appendix A). Where such laws/policies differ, the most stringent laws/policies should be followed. To ensure compliance, selected Consultants (and their agents), when requested, are required to permit IFAC to inspect all relevant accounts, records, and other documents and to have them audited by auditors appointed by IFAC.

### **OFAC Regulations**

Consultants are required to comply with the Department of Treasury's Office of Foreign Assets Control, (OFAC) regulations. OFAC-administered sanctions applicable to Zimbabwe are codified in the Zimbabwe Sanctions Regulations, 31 C.F.R. Part 541 (ZSR).

### **Conflict of Interest and Unfair Competitive Advantage**

#### *Conflict of Interest*

Consultants should not be seen to operate or act in a manner that creates, or appears to create, a conflict between the public interest focus of IFAC, and the business or financial interests of the Consultant.

Consultants are required to disclose any potential conflicts of interest in their proposals for consideration by the ISP. A conflict of interest is any personal or institutional interest which may affect or be seen to affect impartiality in any matter relevant to duties.

As an example, a Consultant might have areas in which they prefer to focus or in which they have a track record, for example, Continuing Professional Development, systems of investigation and discipline, public sector accountancy, etc. A Consultant will need to remain aware of its own possible bias and be sure to fulfil the TOR without steering it towards its preferred areas of interest.

The Consultant should carefully review the TOR to ensure there are no conflicts of interest.

Consultants should alert the ISP if there are any close business or family relationships with individuals employed by IFAC, DFID, other Consultants, or Beneficiaries that might create the perception of a conflict of interest. A conflict of interest expressly includes any family or friend who may benefit or be seen to benefit personally, financially, or professionally from association with the proposal or execution of the project; and any directorships or ownerships in or connections with any businesses, consultancies, or other organizations involved in the proposal or execution of the project.

Potential conflicts of interest must be brought to the attention of IFAC. Any such potential conflicts identified during the term of the project and in accordance with the provisions of the Contract will be reviewed by the POC.

#### *Unfair Competitive Advantage*

Consultants should indicate in the proposal any information that might be perceived as giving them an unfair competitive advantage over other Consultants so an assessment can be made by the ISP. Consultants should not derive an unfair competitive advantage from previous involvement in a project that is the subject of an RFP to which it plans to respond; for example, involvement in developing the country/PAO plan, scoping the project, or developing the TOR. However, prior development work in the country or with the Beneficiary will not, in and of itself, be deemed as an unfair competitive advantage.

### **Litigation**

Consultants should disclose any recent or pending litigation with implications for the program. Any litigation will be discussed with the ISP to determine that the litigation does not present a problem for participation in

this program.

### **Principles and Policies to be followed by the Selected Consultant**

Consultants are expected to adhere to the principles of inclusivity, corporate social responsibility, vulnerable groups, and value for money. These principles are discussed below.

#### *Inclusivity*

Consultants should consider inclusivity and any applicable jurisdictional laws and regulations on inclusivity (i.e., not excluding individuals or groups on the grounds of gender, race, class, sexuality, disability or other).

#### *Corporate Social Responsibility*

Consultants should consider general good principles of corporate social responsibility. If there are any applicable jurisdictional laws and regulations on corporate social responsibility (CSR) that apply to the Consultants or the assignment, Consultants will be expected to comply with them if selected.

#### *Vulnerable Group Policies*

DFID seeks to ensure that the basic human rights of individuals and groups with whom an organization interact are protected. This is particularly important with regard to vulnerable people. A vulnerable group is a population that has some specific characteristics that make it at higher risk of falling into poverty than others living in areas targeted by a project. Vulnerable groups include the elderly, the mentally and physically disabled, at-risk children and youth, ex-combatants, internally displaced people and returning refugees, HIV/AIDS-affected individuals and households, religious and ethnic minorities and, in some societies, women. Where projects include contact with vulnerable groups, DFID expects Consultants to document how it ensures a consistent approach in responding to beneficiary needs.

Consultants are expected to comply with any applicable jurisdictional laws and regulations to protect vulnerable groups. If such policies or jurisdictional laws or regulations do not exist, or are significantly less stringent than those of the US or UK, the Consultant is expected to comply with the laws and regulations in the US and UK.

#### *Value for Money*

Consultants should be committed to achieving year-on-year Value for Money (VFM). VFM is defined as “the optimal use of resources to achieve intended outcomes,” and is similar to a cost benefit analysis. Guidance on VFM can be found at [DFID’s Approach to Value for Money](#).

It is important that Consultants understand VFM. The selected Consultant will be expected to demonstrate VFM throughout the term of the project.

### **Declaration**

All respondents are asked to sign the declaration on page 14 to indicate that they have read and understand these principles and policies. The declaration should be included with the Technical Proposal.

## Terms of Reference

### Terminology

For purposes of this TOR, the following terms have the meanings indicated below:

*Certification* indicates the formal recognition to be received by an individual when he/she successfully completes the final assessment for each level (foundation, intermediate, and advance) of the course to be offered by the government training centers.

*Qualification* indicates the formal recognition to be received by an individual when he/she successfully completes the final assessment and meets the other requirements, including practical training requirements, for each membership category of a PAO.

### DFID-funded IFAC Accountancy Capacity Building Project in Zimbabwe

The [National Budget Statement for 2018](#) issued by the Minister of Finance and Economic Development on December 7, 2017 acknowledges that “the economy has not been performing to its potential and to the expectations of the citizenry, as demonstrated by low production and export levels, and the resultant prevailing high levels of unemployment, and a continuing deterioration in macro-economic stability.” The Statement points out that “entrenched weaknesses and indiscipline in the management of public finances are exacerbating the situation.” To improve the situation the Statement calls for a “paradigm shift in the way we do business and manage our economy, public enterprises and finances ...,” and outlines concrete steps, including the following:

- To boost transparency and accountability and ensure uniformity in reporting, government will commence work to migrate to accrual accounting from January 1, 2018.
- To professionalize accountants and auditors in the public sector, government will support the work undertaken by the PAAB to establish internationally-recognized public sector accountancy qualifications and certifications.

IFAC launched a project under the DFID-funded PAO Capacity Building Program in 2016 to assist the Government of Zimbabwe and national accountancy profession in their efforts to adopt an accrual-based public sector financial reporting framework, and build the public sector accountancy capacity necessary to support the implementation of the framework. The project components are being delivered in phases to ensure its ongoing relevance, provide for key reforms to be built on solid foundations, and allow for effective knowledge transfer.

IFAC works closely with its international partner organization (The Chartered Institute of Public Finance and Accountancy (CIPFA)) and local partner (the PAAB), as well as the Office of the Accountant General and the Office of the Auditor General, to implement the project. The Institute of Chartered Accountants of Zimbabwe (ICAZ) and The Institute of Chartered Secretaries and Administrators in Zimbabwe (ICSAZ) have been selected as pilot PAOs.

### Project Component—Strengthening Public Sector Accountancy Capacity at the Foundation, Intermediate, and Advance Levels

#### *Overview*

The professionalization of accountants and auditors in the public sector is an essential component of the PFM reforms and, in particular, the migration to accrual accounting. To accelerate the professionalization, representatives from the national accountancy profession, the PSC, Office of the Accountant General, Office of the Auditor General, government training centers, and other stakeholders met in June 2018 to explore the

feasibility of developing a PFM course to be offered by the government training centers. There was overwhelming support for such an initiative.

The PSC undertook to lead the initiative, and to establish a working group to advise on the development of the course and the actions necessary for its successful implementation. The PSC working group will be supported by a staff member of the PAAB. **This RFP is for a Consultant, preferably based in Zimbabwe or from the region, to develop the course and prepare the government training centers for its launch.**

It is recommended that the course is a three-year course with certification after the successful completion of each of three levels—i.e., foundation PFM level (first year), intermediate PFM level (second year), and advance PFM level (third year). **The development of the three-year course will follow a phased approach, starting with the foundation PFM certificate being launched in early 2019.**

Membership of a recognized PAO is a key aspect of the professionalization of accountants and auditors in the public sector. Supported by their PAOs and subjected to lifelong learning and a code of professional conduct, qualified accountancy professionals are a safeguard against malpractices and misuse of funds, and can ensure that financial transactions are valid, at arms-length, and properly recorded and reported in accordance with high-quality standards. It is therefore recommended that there is a close link between the three levels of course certification recommended above and the qualifications offered by the pilot PAOs. Ideally, a person who obtained a course certification should be eligible to sit the corresponding professional qualification examination offered by a pilot PAO; or receive credit for the course certification when undertaking the professional qualification course of a pilot PAO. **The Consultant will work closely with the pilot PAOs and advise on this linkage in delivering the project component.**

Practical training is a key component of a professional qualification. The overall project TOR identified the Office of the Accountant General and Office of the Auditor General as potential pilot training offices for trainee public sector accountants and auditors. It is recommended that a large city council is added as a pilot training office. **The Consultant will work closely with these offices to identify the actions / resources necessary to prepare them as pilot training offices.**

#### *Reporting Arrangements*

**The Consultant will work closely with the PSC working group and PAAB staff member in delivering the project component.**

The Consultant will report periodically to the designated representative(s) of IFAC. All reports should be in English and sent in electronic format. The reports include:

- A project implementation plan, including all planned actions and deliverables, a detailed timeline, and a risk management plan, agreed with the PSC and PAAB, and submitted within ten business days of signing the contract.
- Monthly written updates endorsed by the PSC and PAAB, outlining progress against the project implementation plan and highlighting any significant matters for consideration.
- Quarterly written reports endorsed by the PSC and PAAB, outlining progress against the project implementation plan, and inclusive of lessons learned, risk mitigation, and receipts to support any project expenses.

#### *Monitoring and Evaluation*

The project will be monitored and evaluated according to the governance processes established to oversee the IFAC PAO Capacity Building Program.

### Scope of Work and Deliverables

The scope of work and estimated upper limit of the fee are set out below. The Consultant's work and deliverables should be satisfactory to the PSC, PAAB, and IFAC.

The PAAB plans to update the **Zimbabwe Competency Framework for Public Sector Accountancy** with reference to the competency framework developed by the African Organization of English-speaking Supreme Audit Institutions (AFROSAI-E) and the competency framework for PFM specialists generally recommended by the World Bank and IMF. The Consultant will use the Zimbabwe Competency Framework for Public Sector Accountancy as basis for the services and deliverables set out below.

The Consultant will make extensive use of any relevant **work and deliverables under the project of the African Professionalisation Initiative facilitated by AFROSAI-E** and funded by DFID under the IFAC PAO Capacity Building Program.

No.	Deliverable	Description of proposed work/activities
1.	Project implementation plan	<ul style="list-style-type: none"> <li>• In consultation with key stakeholders and based on a thorough understanding of the local circumstances, develop a project implementation plan including all planned actions and deliverables, a detailed timeline, and a risk management plan</li> <li>• Obtain the approval of the PSC and PAAB</li> </ul>
2.	Curriculum and syllabus for the three-year PFM course, broken down into three distinct certificate levels—foundation, intermediate, and advance, and in line with the competency framework and requirements of International Education Standards (IES).	<ul style="list-style-type: none"> <li>• For the curricula and syllabi for each of the three distinct certificate levels:               <ul style="list-style-type: none"> <li>○ Develop learning objectives/outcomes for each subject based on the level</li> <li>○ Document key expectations / learning outcomes aligned with the competency framework</li> <li>○ Develop timelines based on stakeholder understanding</li> <li>○ Detail the type of assignments</li> <li>○ Develop an assessment strategy, including clearly defined assessment criteria, assessment modalities (e.g., online, multiple choice, case study, simulation), etc.</li> <li>○ Document grading criteria aligned with the competency framework</li> <li>○ The curricula should support the implementation of IPSAS and adherence to an internationally-accepted code of ethics for professional accountants.</li> <li>○ Obtain the input of key stakeholders on the relevance, feasibility, etc. of the curricula and syllabi; and note, assess, and incorporate their input into the final curricula and syllabi.</li> </ul> </li> </ul>
3.	Student manuals for the three distinct certificate levels—foundation, intermediate, and advance	<ul style="list-style-type: none"> <li>• Prepare, facilitate review by specialists, revise, and make print-ready student manuals for the three distinct certificate levels.</li> </ul>
4.	Teaching materials for the three distinct certificate levels—foundation, intermediate, and advance	<ul style="list-style-type: none"> <li>• Develop teaching materials for the three distinct certificate levels that contain: course notes; practice questions; and summarized lecture slides / mind maps.</li> </ul>
5.	Training of trainers	<ul style="list-style-type: none"> <li>• To enhance the capacity of the government training centers to launch the course, train the teachers who will be responsible for training the students enrolled in the course.</li> </ul>
6.	Prototype examination for the three distinct certificate levels—foundation, intermediate, and	<ul style="list-style-type: none"> <li>• Engage a team of experienced examiners to set the prototype examinations for the three distinct certificate levels.</li> <li>• Identify and train potential examiners and markers.</li> </ul>

No.	Deliverable	Description of proposed work/activities
	advance; and training of examiners and markers	
7.	Support for pilot PAOs to ensure a proper link between the course certifications and the professional qualifications Guidance on practical training program Guidance on continuing professional development (CPD) program	<ul style="list-style-type: none"> <li>• Assist the pilot PAOs to review the link between the course certifications and their professional qualifications.</li> <li>• Prepare guidance for the pilot PAOs on the design, development, and implementation of a public sector-specific practical training framework.</li> <li>• Prepare guidance for the pilot PAOs on the design, development, and delivery of a public sector-specific CPD program.</li> <li>• Design, develop, and deliver two CPD programs for public sector accountancy professionals in Zimbabwe.</li> </ul>
8.	Strategy for preparing the Office of the Accountant General, the Office of the Auditor General, and one large city council as pilot training offices for trainee public sector accountants and auditors	<ul style="list-style-type: none"> <li>• Assess the readiness of the Office of the Accountant General, Office of the Auditor General, and one large city council (to be selected in consultation with the PAAB) to act as pilot training offices.</li> <li>• Identify the actions / resources necessary to prepare them as pilot training offices, and develop a strategy.</li> </ul>

#### *Project Timeline*

To meet the need for accelerated professionalization of public sector accountants and auditors, it is critical that this project component is delivered within the shortest period of time without compromising the quality of the deliverables. The plan is to launch the foundation certification level **early in 2019**, followed by the completion of the intermediary and advance levels later in 2019.

#### *Funding and Cost*

**The approved budget for the project is £133,500, inclusive of expenses associated with in-country travel.**

**The preference is for the consultant to be based in Zimbabwe or elsewhere in the region. In the case of the latter, reimbursement of reasonable expenses associated with travelling to Zimbabwe will be in addition to the approved budget noted above.**

## Instructions for Completing the Technical Proposal

### Criteria

The Consultant should have:

Technical Proposal Area	Weight
Extensive knowledge of PFM, including the implementation of accrual-based IPSAS; and knowledge of the PFM reforms in Zimbabwe	15%
Extensive knowledge of the global accountancy profession; and knowledge of the accountancy profession in Zimbabwe	15%
Proven experience with the development of country-specific public sector accountancy competency frameworks, curricula, syllabi, student material, and teaching material, drawing on an extensive understanding of the IES and input from key stakeholders.	20%
Proven experience with the development of country-specific professional accountancy qualifications relevant to the public sector, drawing on an extensive understanding of the IES and input from key stakeholders.	20%
A sound approach to implementing the project (methodology), including a focus on institution building and knowledge transfer.	20%
A track record of projects completed within scope, budget, and timeline giving rise to sustainable outcomes.	10%
<b>Total</b>	<b>100%</b>

### Submission Documentation for Technical Proposals

In order to demonstrate suitability to undertake the project:

1. Consultants should submit a Technical Proposal detailing how they meet each of the criteria listed above. Consultants should address each of the criteria individually, ensuring that each section is clearly numbered and labeled with the criteria heading. The Technical Proposal **should not exceed 5 pages (appendices are not permitted)** and use a text font with a point size of at least 10.
2. Consultants should include, **on a separate page**, 2 to 4 professional references who can speak directly to their ability to meet the criteria above and their ability to successfully complete the project.
3. Consultants should complete and sign the declaration on page 14.
4. Consultants should submit a Financial Proposal as described on page 17, not exceeding the estimated upper limit of the fee indicated above.

**Any proposal submitted that does not adhere to these guidelines will not be considered.**

### Declaration

To Whom It May Concern:

I, the undersigned, offer to provide consulting services in accordance with your Request for Proposals and our proposal.

I certify that the information in this proposal, including the résumé or CV currently or previously submitted, correctly describes myself, my qualifications, and my experience, and I am available to undertake the assignment if I am selected. I understand that any misstatement or misrepresentation described herein may lead to my disqualification or dismissal.

By submitting this proposal I authorize IFAC to contact the references I have supplied.

I have read the IFAC and DFID principles and policies and confirm that I shall comply with them during this assignment.

I confirm that I will perform the service in compliance with the laws and regulations in the US and UK.

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Name of Consultant

Signature

Date

*(dd/mmm/yyyy)*

## Basis of Selection and Scoring

### Technical and Financial Proposal weight

<b>Total score (quality &amp; cost)</b>	<b>100</b>
Technical Proposal weight	80
Financial Proposal weight	20

### Technical Proposal score breakdown

<b>Technical Proposal Area</b>	<b>Weight</b>
Extensive knowledge of PFM, including the implementation of accrual-based IPSAS; and knowledge of the PFM reforms in Zimbabwe	15%
Extensive knowledge of the global accountancy profession; and knowledge of the accountancy profession in Zimbabwe	15%
Proven experience with the development of country-specific public sector accountancy competency frameworks, curricula, syllabi, student material, and teaching material, drawing on an extensive understanding of the IES and input from key stakeholders.	20%
Proven experience with the development of country-specific professional accountancy qualifications relevant to the public sector, drawing on an extensive understanding of the IES and input from key stakeholders.	20%
Proposed approach to implementing the project (methodology), including approach to institution building and knowledge transfer.	20%
Track record of projects completed within scope, budget, and timeline giving rise to sustainable outcomes.	10%
<b>Total</b>	<b>100%</b>

## **Evaluation Process**

Each Proposal will be given a technical score, as outlined in *Basis of Selection and Scoring*. A Proposal shall be rejected if it does not follow the stated instructions for completing the Technical Proposal.

As part of the evaluation process, IFAC will contact references and may, at its discretion, ask the Consultant for additional information that it deems necessary to complete its evaluation. Any such requests from IFAC, and responses from the Consultant, will be conducted by email.

The ISP will open the Financial Proposals for each of the Consultants whose Technical Proposals were considered responsive to the RFP and TOR. The Financial Proposals of Consultants whose Technical Proposals were considered non-responsive to the RFP and TOR will not be opened.

IFAC will notify the Consultants of the outcome of the selection process via email. For the selected Consultant, contract negotiations are expected to begin immediately following completion of the selection process.

IFAC and the ISP reserve the right to accept or reject any Proposal, and to annul the RFP and reject all submissions at any time, without thereby incurring any liability to any Consultant.

## Financial Proposal

The following templates provide guidance on the format of the Financial Proposal. Please note that the Technical Proposal and Financial Proposal should be submitted in separate files, and each file should be clearly titled as per instructions under *Preparation and Submission of Proposal*.

### Financial Proposal Cover Letter

Date: .....

To: SakeenaBrooks@ifac.org

Dear Sakeena,

We, the undersigned, are submitting our Financial Proposal in accordance with your Request for Proposal dated September 14, 2018. Our Technical Proposal is submitted in a separate file.

Our Financial Proposal shall be binding upon us subject to the modifications resulting from contract negotiations, up to expiration of the validity period of the Proposal, i.e., 90 days from the submission deadline for the Proposal.

All amounts are in British Pounds Sterling (GBP).

We understand that IFAC is not bound to accept any Proposal we submit.

Yours sincerely,

### Breakdown of Costs and Expected Timetable

Please include a table which illustrates:

1. The category of expenses expected to be incurred in completing the project, for example, travel cost, hotel cost, other costs, etc.
2. An estimate of man hours for the assignment.

The form of presentation is flexible, but should provide enough information to give a good picture of how the money will be spent in completing the project outlined in the TOR.

## **Preparation and Submission of Proposal**

### **Preparation**

#### *Cost*

The Consultant will be responsible for all costs associated with the preparation and submission of the Proposal. IFAC will in no case be responsible or liable for those costs, regardless of the conduct or outcome of the process.

#### *Language*

The Proposal and all correspondence and documents exchanged by the Consultant and IFAC should be written in English. Supporting documents and printed literature may be in another language provided they are accompanied by an accurate translation of the relevant passages in English, in which case, for purposes of interpretation of the Proposal, the English translation will govern.

#### *Currency*

Unless otherwise indicated, all monetary amounts in the Proposal should be indicated in British Pounds Sterling (GBP) using the rate of exchange appropriate for the date of the financial information submitted. Exchange rates should be determined using the buy rate on [www.oanda.com](http://www.oanda.com). Any error in determining the exchange rate in the submission may be corrected by IFAC.

### **Submission**

The Proposal (which should include two separate files – a Technical Proposal and a Financial Proposal) should be submitted electronically by the Consultant.

The Technical Proposal and accompanying documentation should be submitted as a separate file to the Financial Proposal. The file containing the Financial Proposal should be clearly named *FINANCIAL PROPOSAL – OPEN ONLY FOLLOWING APPROVAL OF TECHNICAL PROPOSAL*.

#### *Deadline*

IFAC may, at its discretion, extend the deadline for the submission of Proposals, in which case all rights and obligations of IFAC and the Consultants subject to the previous deadline will thereafter be subject to the deadline as extended.

#### *Validity*

By submitting a Proposal, the Consultant confirms that the Proposal will remain valid for a period of 90 days from the submission deadline.

## **Clarification**

Any request for clarification related to this RFP should be addressed to [MelodyScales@ifac.org](mailto:MelodyScales@ifac.org). Such requests should be received by IFAC no later than three (3) days prior to the deadline for submission of Proposals.

Any changes, clarifications, or additional guidance related to the RFP as a result of requests for clarification will also be communicated in writing via email to all RFP recipients.

## **Confidentiality**

Detailed information relating to the Proposals and their evaluation will not be disclosed by anyone involved in the evaluation, even after Contracts are awarded. After the deadline for submission of Proposals, any Consultant that wishes to contact IFAC on any matter related to the process (other than confidential matters as noted above) may do so only by email.

## **Appendix A**

### **DFID's Anti-Corruption and Counter Fraud Strategy**

DFID's Anti-Corruption and Counter Fraud strategy explains how DFID implements relevant UK legislation and the UK Anti-Corruption Plan. The strategy sits above two separate but related work-streams in DFID: Tackling Corruption in Partner Countries (anti-corruption) and Protecting our Resources (counter fraud).

DFID has a zero tolerance approach to fraud: it does everything within its powers to prevent, detect and, if found, respond robustly. All suspicions of fraud must be reported and DFID will thoroughly investigate all incidences. DFID expects all contractors and partners to act with complete honesty and integrity in all dealings with DFID and Aid recipients.

Contractors and employees of partner agencies must report any suspicions or knowledge of fraud or corruption activities against DFID and its funds. Concerns should be reported to Rajesh Kishan who is the DFID Senior Responsible Officer for the DFID funded programme (telephone: +44 (0) 203 1155 or [r-kishan@dfid.gov.uk](mailto:r-kishan@dfid.gov.uk)) or Lindsay Gilchrist who is the programme manager (telephone: +44 (0) 1355 843116 or by email at: [l-gilchrist@dfid.gov.uk](mailto:l-gilchrist@dfid.gov.uk)) or direct to DFID's Counter Fraud and Whistleblowing Unit (telephone: +44 (0) 1355 843466 or +44 (0) 1355 843747; or by email at: [fraud@dfid.gov.uk](mailto:fraud@dfid.gov.uk)).

#### **Relevant UK legislation**

##### **Fraud**

The Fraud Act 2006 details the legal definitions of fraud. DFID defines fraud as “an intentional act of dishonesty by one or more individuals, internal or external to DFID, with the intent of making gain for themselves or anyone else, or inflicting a loss (or risk of loss) on another, that results in the loss or misuse of DFID funds and resources.”

##### **Corruption**

Corruption is the offering or acceptance of inducements designed to influence official action or decision making. These inducements can take many forms including cash, holidays, event tickets, meals etc. The Bribery Act 2010 relates to UK citizens and organizations. What could be considered as an offence includes offering a bribe, accepting a bribe, and a corporate offence of failure to prevent bribery. Where organizations have adequate procedures in place to prevent bribery this can be used as a defense.

##### **Theft**

The Theft Act 1968 details the legal definition of theft. DFID defines theft as taking without consent and with the intention of not returning any property belonging to DFID or which has been entrusted to it including cash, equipment, vehicles, data etc.

Theft does not necessarily require fraud to be committed. Theft can also include the taking of property belonging to our staff while on DFID property.

##### **Money Laundering**

Money laundering is the process of changing the proceeds of crime so that they appear to come from a legitimate source. Money laundering can arise from small profits and savings from relatively minor crimes, such as regulatory breaches, minor tax evasion or benefit fraud. A deliberate attempt to obscure the ownership of illegitimate funds is not necessary.

The Proceeds of Crime Act 2002 details the broader legal definition of money laundering offences and includes passive possession of criminal property as money laundering. The Money Laundering Regulations 2007 provide further background information. While these relate primarily to the Financial Services sector, the principles apply to DFID's work.

**Financial malpractice/irregularity**

This refers to any actions that represent a deliberate serious breach of accounting principles, financial regulations or any of DFID's finance governance arrangements. They do not have to result in personal gain.