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Public Expenditure and Financial Accountability Assessment for the Republic of South Africa, 2014

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Rotterdam, 19 May 2014

Submitted by: Ecorys PFM Consortium



About Ecorys

At Ecorys we aim to deliver real benefit to society through the work we do. We offer research, consultancy and project management, specialising in economic, social and spatial development. Focusing on complex market, policy and management issues we provide our clients in the public, private and not-for-profit sectors worldwide with a unique perspective and high-value solutions. Ecorys' remarkable history spans more than 85 years. Our expertise covers economy and competitiveness; regions, cities and real estate; energy and water; transport and mobility; social policy, education, health and governance. We value our independence, integrity and partnerships. Our staff are dedicated experts from academia and consultancy, who share best practices both within our company and with our partners internationally.

Ecorys Nederland BV has an active CSR policy and is ISO14001 certified (the international standard for environmental management systems). Our sustainability goals translate into our company policy and practical measures for people, planet and profit, such as using a 100% green electricity tariff, purchasing carbon offsets for all our flights, incentivising staff to use public transport and printing on FSC or PEFC certified paper. Our actions have reduced our carbon footprint by an estimated 80% since 2007.

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Preface

Ecorys PFM Consortium is pleased to submit its offer for the following assignment: “Public Expenditure and Financial Accountability Assessment for the Republic of South Africa, 2014”.

The current document presents our proposal which is compliant with the Terms of References (ToR) and consists of the following elements:

- Proposed team:
 - Key strengths of the proposed team;
 - CVs of proposed experts;
 - Statements of Exclusivity and Availability of proposed experts;
- Financial Offer.

In addition this document includes a brief presentation of the Ecorys PFM Consortium and underlines our approach to quality assurance.

Our consortium has identified the strongest possible team to successfully implement this assignment and deliver all outputs as described in the ToR to the full satisfaction of the beneficiary and the contracting authority. The Ecorys PFM Consortium members are fully aware that their reputation will be at stake if the Ecorys PFM Consortium’s performance is not up to the best professional standards. In this context, we will treat quality assurance, transparency and accountability as issues of the highest priority.

1 Proposed team

1.1 Key strengths of the proposed team

For the implementation of this assignment we propose the following team:

Name	Category	Proposed position
Davina Frederika JACOBS	I	Team Leader / PFM Expert
Charles Komla HEGBOR	I	PFM Expert

A brief description of the key qualifications and experience of the proposed team is presented below.

Davina Frederika JACOBS

Dr. Davina Jacobs is a highly recognized international expert who has 25 years of experience in over 20 countries as a specialist in Public Financial Management (PFM). Her vast experience covers policy advice, assessment, technical assistance, provision of training and high-level research on various PFM topics, spanning from macroeconomic and fiscal forecasting issues, through budget preparation (linking policy to budget , preparing the budget statement, budget classifications), accounting, capital investment planning, programming and budgeting, as well as financial transparency and PFM legislation. Dr. Jacobs also has in-depth knowledge in intergovernmental fiscal relations She has been for 4 years Deputy Director of the Budget Office in South Africa and for 11 years team leader and senior economist of the prestigious Fiscal Affairs Department, one of the TA departments of the IMF. As such she acquired and possesses experience in assessing, designing, implementing and advising on institutional and procedural reforms in the area of PFM. She has extensive experience in the SADC region. Dr. Jacobs has successfully led multinational project teams in complex stakeholder environments. She is strong analytical researcher and dedicated consultant, with a proven publications track record in the field of PFM. She has been involved in a PEFA assessment in Tajikistan and Afghanistan, as well as in IMF Fiscal ROSC assessments in several countries. She is best acquainted with the PEFA methodology, and has received corresponding training through the PEFA Secretariat in Washington DC.

Charles Komla HEGBOR

Mr Charles Komla Hegbor is a PFM Consultant with specialized expertise in public procurement; public sector accounting and audit. He has over 12 years experience in international development, and over 18 years in the areas of accounting and audit. His career has spanned both the private and public sectors. His public sector work has encompassed systems audits, performance and risk based audits, quality expenditure management assessments, procurement reviews, payroll audits, financial audit, and has also been involved in the development of PFM strategies and roadmaps. Charles has provided technical assistance on a PEFA Assessment and developed a PFM improvement plan for sub-national government using the PEFA methodology for Ghana in 2009 and 2012 respectively. He was a team member of the Ghana 2012 Repeat PEFA Assessment as well as Tanzania 2013 Repeat PEFA Assessment. He was also a key expert for 2013 Trinidad and Tobago Repeat Assessment for central government and did a sectoral PEFA for the same country also in 2013 - the first sector PEFA assessment in the world. He is also a member of the 2014 Gambia PEFA Repeat Assessment team. He has worked in a number of developing countries including Belize, Burkina Faso, Eritrea, Ghana,

Jamaica, Malawi, Tanzania and Trinidad and Tobago. His unique strengths include data collection beyond official published data to internal logs, data reports and computerized databases. Charles also has international team leader experience in projects in Belize and Eritrea. Moreover, he is an excellent PFM trainer and facilitator.

1.2 Complementarity of the team members

During the expert selection process, we identified the key knowledge fields for this assignment based on the description and listed requirements in the ToR, as well as taking into account the dimensions of the PEFA framework. The selected team members have their own individual strengths and focal areas of expertise, which taken together ensure an excellent coverage of the areas of the PEFA framework. Each expert will take responsibility for a specific set of indicators, and in the same time they are well positioned to work together and peer review each other's contributions. We are confident that the combined national and international sector experience, strong communication skills and excellent EU project management skills makes this the best team for the assignment.

Our proposed Team Leader, Dr. Davina Jacobs, not only possesses excellent knowledge of the South African context, but also has expertise across the entire budget cycle, with her focus lying on budget preparation, multi-year planning, fiscal transparency, comprehensiveness, PFM legislation, accounting and budget management. The specialization of Mr. Hegbor is especially on downstream PFM (budget execution, accounting, auditing and legislative control, donor practices), thus creating a truly complimentary team with mutually reinforcing expertise.

1.3 Curriculum Vitae

CURRICULUM VITAE

Proposed role in the project: Team Leader/ PFM Expert
Category: I
Staff of: Crown Agents

1. **Family name:** JACOBS
2. **First names:** Davina Frederika
3. **Date of birth:** 27/08/1963
4. **Passport holder:** South Africa (Residence: USA)
5. **Residence:** USA
6. **Education:**

Institution	Degree(s) or Diploma(s) obtained:
University of Pretoria (UP), South Africa (1999-2001)	Doctor Commercii (Doctorate in Economics)
University of the Orange Free State (UOFS), South Africa (1987)	Magister Commercii (Master in Economics)
University of the Orange Free State (UOFS), South Africa (1986)	Honneursbaccalaureus Commercii (Honours degree in Economics (4 th year))
University of the Orange Free State (UOFS), South Africa (1982-85)	Baccalaureus Commercii (Bachelor degree)

7. **Language skills:** Indicate competence on a scale of 1 to 5 (1 - excellent; 5 - basic)

Language	Reading	Speaking	Writing
English	1	1	1
Afrikaans	1	1	1
Dutch	3	5	5

8. **Membership of professional bodies:** International Institute of Public Finance (IIPF) at www.iipf.org

9. **Other skills:** Computer literate

10. **Recent completed position:** Senior Economist in an Australian-funded project in Indonesia titled, "Mid-term Review of the Support for Enhanced Macroeconomic and Fiscal Policy Analysis (SEMEFPA) Project in Indonesia".

11. **Years of total experience:** 25+ years

12. **Key qualifications:** Extensive experience in Macroeconomics and Public Financial Management and Fiscal Policy reform analysis, evaluation, implementation, and design, including as **team leader and senior economist in the Public Financial Management Division, Fiscal Affairs Department of the International Monetary Fund (IMF) for 12 years.** Ample knowledge of and experience in:

- Economic development programmes and evaluation of development programmes.
- Country economic analysis and research (also regarding African countries' economic policy), including economic publications,
- Budget and Expenditure Management and macroeconomics analysis, evaluation, and fiscal policy design.
- PEFA-based PFM Assessments.
- Budget process cycle: preparation (including budget calendar), execution, monitoring, and evaluation.
- Budget classification, chart of accounts, and *GFSM 2001* classification of government accounts.
- Fiscal governance and fiscal transparency, including corruption and accountability issues
- Leading IMF's Fiscal Transparency Assessments.
- Public Investment and Capital Budgeting.
- Medium-Term Fiscal Frameworks and Sector Frameworks.
- Intergovernmental Fiscal Policy and Budgetary Management.
- Gender Budgeting Issues.
- Report writing skills.

Skills/qualifications required	Skills and qualifications of the expert	Refs
At least a recognized Master's Degree or recognised equivalent level in the fields of public financial management, fiscal policy, accounting, economics and/or public sector auditing. A qualification as a Chartered Accountant, Chartered Management Accountant or Chartered Auditor is considered an equivalent to a Master's Degree. In the absence of a Master's Degree, a Bachelor's Degree in a field related to this assignment will be considered with at least 15 years' experience in the fields listed above;	Masters and Doctorate in Economics	Ref 7 - Educational background
Extensive knowledge and experience in public procurement with at least 12 years' general experience related to this assignment	General knowledge with procurement issues, but covered in-depth by the other team member	
At least 12 years general working experience in the various disciplines of public financial management, PFM reform, research and/or PFM/fiscal policy formulation and dialogue;	See experience as Senior Economist at the PFM Division, Fiscal Affairs Dept., IMF; and recent years as PFM Consultant.	Ref 1-40
Proven experience in the application of the PEFA methodology and assessment of PEFA indicators and reporting is essential;	Experience with PEFA methodology in Tajikistan, Uzbekistan, Afghanistan. PEFA Secretariat training. Also see experience in IMF PFM diagnostic missions and Fiscal Transparency Assessments (Fiscal ROSCs) – several missions.	Refs 10, 12, 14, 16
Working and research experience in assessing all aspects of PFM systems, policies and procedures	See experience as Senior Economist at the PFM Division, Fiscal Affairs Dept., IMF; and recent years as PFM Consultant.	Ref 1-40, as well as publications list
Knowledge of international practices with regard to PFM systems, policies, procedures and practices;	See experience as Senior Economist at the PFM Division, Fiscal Affairs Dept., IMF; and recent years as PFM Consultant.	Ref 1-40, as well as publications list
Understanding of and experience in working in the South African public finance management sector and environment will be advantageous;	Spent almost 5 years in the Budget Office in MOF, South Africa when crucial PFM reforms were introduced (MTEF, legal framework, etc.)	Ref 41
Understanding of the aid effectiveness debate and experience in the ODA environment (particularly in a Middle Income Country) related to financial management performance measurement and policy dialogue will be advantageous	Experience in Namibia, Poland, Bulgaria, Romania (all MICs) As part of the IMF Fiscal Affairs department, fully versed in the ODA debate	Ref 3, 8, 17, 26, 32
The two experts combined must offer work/research experience in at least 8 of the main fields covered by the PEFA indicators, which include: <ul style="list-style-type: none"> ✓ Budget transparency and allocation ✓ Budget management 	The expert has experience in all areas, except procurement issues.	

<p>(including budget formulation, preparation and oversight)</p> <ul style="list-style-type: none"> ✓ Intergovernmental relations ✓ PFM and expenditure policy and legislation ✓ Public procurement and treasury functions ✓ External auditing and performance auditing ✓ Accrual accounting 	<ul style="list-style-type: none"> ✓ Multi-year fiscal planning ✓ Taxation systems and policies ✓ Internal controls and auditing ✓ ODA incorporation on budgets ✓ Classification 	
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13. Specific experience in the region:

Country experience with more than 20 countries in Asia, Former Soviet Countries, Eastern Europe, the Middle East, and Africa, including Afghanistan, Belarus, Botswana, Bulgaria, China, Ethiopia, Indonesia, Kenya, Kosovo, Liberia, Malawi, Moldova, Namibia, Nigeria, Poland, Romania, Rwanda, South Africa, Tanzania, Uganda, Uzbekistan, Yemen, Zambia and Zanzibar.

14. Professional experience:

Ref	Date from - Date to	Location	Company & reference person ¹ (name and contact details)	Position	Description
1	02-04/2014	Indonesia	Adam Smith International (AusAid funded project) Natasha Papathanasiou (Senior Project Manager) Natasha.Papathanasiou@adamsmithinternational.com	Senior Macro and Fiscal Policy Expert	Project title: Mid-term Review of the Support for Enhanced Macroeconomic and Fiscal Policy Analysis (SEMEFPA) Project in Indonesia. Project description: This Mid Term Review (MTR) assessed the performance of SEMEFPA to date against the goal and outcomes in each component area. It included an assessment on relevance, effectiveness, likely impacts and sustainability of SEMEFPA in the FPA as well as in the broader context of the Indonesia Ministry of Finance (MOF). My contribution: I provided inputs to the pre-mission Evaluation Plan on issues related to the Indonesia economy context and in particular the Ministry of Finance. I also drafted parts of the Final Review Report which also includes a set of recommendations.
2	08-09/2013	Indonesia	World Bank Jim Brumby (Sector Manager, PREM Jakarta, Indonesia) jbrumby@worldbank.org	Senior PFM Consultant (ST Consultant)	Project title: Desk Review of Public Investment Management (PIM) Governance in Indonesia. Project description: The objective of this assignment is to compile a desk PIM Governance assessment based on the framework and scope described above and the material provided by the Indonesia country office and readily available through independent research. The public investment governance assessment will focus on i) central government, with particular focus on several of the biggest capital spending ministries as well as ii) SOEs in Indonesia. My contribution: I prepared a draft assessment report of PIM Governance in Indonesia.
3	02-11/2013	Namibia	ACE Consultants (EU-funded Project) Alicia Castillo (Project Manager) acastillo@aceconsultants.eu	Senior PFM Specialist	Project title: Namibia: Support the Ministry of Finance and the Office of the Auditor General in developing their capacities through training needs assessment and development of tools, manuals, methodologies and capacity development plans.
4	(08/2011-12/12)	Zambia	ACE Consultants (EU-funded Project) Tristan Goldthorpe (Project Manager) tgoldthorpe@aceconsultants.eu	Senior Evaluation Specialist	Project title: Zambia: Final Evaluation of the Fifth National Development Plan (FNDP) - Macroeconomic Developments Component Project description: The Government of Zambia is now undertaking a final evaluation of the FNDP. The evaluation is aimed assessing the performance of the FNDP as a national development framework designed to generate broad-based wealth for the citizens and ensure job creation, and promoting technological advancement as a vehicle for improved national well-being.” My contribution: Team leader for the review and analysis in order to generate information on the performance of macroeconomic policies and the provide lessons on the best way forward for improving and/or designing future policies.

¹ The Contracting Authority reserves the right to contact the reference persons. If you have any objection to this fact, kindly state so and provide a justification

5	11/2011-07/2012	Afghanistan	Adam Smith International Consultants (DFID-funded Project) Curtis Borden Team Leader curtisab06@comcast.net	Senior Advisor in the Fiscal Policy and Economic Affairs Directorate (FPEAD) in Ministry of Finance	<p>Project title: Strengthening Afghanistan's Budgets (SAB) Project description: In December 2007 ASI began the design and implementation of a three year £7.2 million project providing support to the Afghanistan MOF's Budget Department, Fiscal Policy Unit, Treasury Department and Aid Coordination Unit. It will also provide a pool of technical assistance to the Ministry of Finance, provinces and line ministries in support of improved budgeting and the rolling out of programme budgeting across AFG. The project also includes a significant amount of funds to provide PFM training to Afghan government officials. Full implementation of the project started in April 2008, and to date ASI has provided TA in economic modeling and fiscal forecasting, evaluations of treasury functions, PEFA review, developing the budget statement, designing of project evaluation templates, and the rollout of programme budgeting in key line ministries.</p> <p>My contribution: Policy and Technical Advice to FPEAD on Medium-Term Fiscal Frameworks, Fiscal Policy, Fiscal Transparency and Budget Preparation.</p>
6	08-09/2011	Malawi	ACE Consultants (EU-funded Project) Stephen Mayes (Team Leader) mayesks@hotmail.com	Senior PFM Specialist	<p>Project title: Technical Assistance for Development of the Public Financial and Economic Management Reform Program for Malawi (PFEM RP). Project description: The specific objectives of this project were: (a) identifying, prioritizing, sequencing and costing of the activities; (b) preparing the Project Appraisal Document (PAD) in the prescribed format with log frame, cost tables, TORs for identified consultancies required, procurement plan(s) and training plan(s) and other related documentation considered necessary for the implementation of the PFEM RP; and (c) develop a comprehensive PFEM RP Monitoring and Evaluation (M&E) framework. My contribution: I prepared contributions in the areas of "Planning and Policy, Budgeting, Debt Management and Monitoring, Evaluation and Reporting".</p>
7	06-07/2011	Washington, DC	World Bank Jim Brumby (Sector Manager, Public Sector Governance Unit, PRMPS) jbrumby@worldbank.org	Senior PFM Consultant (ST Consultant)	<p>Project title: Stocktaking of Institutional Financing Arrangements for Green Growth Strategies Project description: The project aimed to assess the extent to which the procedures established for each of the dedicated financing instruments for climate change mitigation, adaptation and green growth draw on national planning instruments and support the use the national procedures for public expenditure management (notably the authorizing framework for public expenditure and external assistance and requirements for external assistance reporting; budgeting; auditing; financial reporting; procurement). My contribution: I prepared a public financial management and sector analysis of the issues related to the design and functioning of Climate Change and related Green Funds.</p>

8	05/2011	Washington, DC	World Bank Jim Brumby (Sector Manager, Public Sector Governance Unit, PRMPS) jbrumby@worldbank.org	Senior PFM Consultant (ST Consultant)	Project title: Stocktaking of Fiscal Transparency Standards and Assessments Project description: PRMPS was working with the International Budget Partnership's to explore how the international framework for standards on fiscal transparency could be strengthened. OBP was exploring the feasibility of establishing a multi-stakeholder initiative that would bring together stakeholders across the public, private, and civil society sectors focusing on transparency in public finances. The multi-stakeholder initiative would work toward global norms by establishing and monitoring international standards on budget transparency, accountability and public engagement. (This resulted in the creation of the Global Initiative for Fiscal Transparency (GIFT) in April 2012.) My contribution: I prepared a detailed report with an analysis between the various standard setting and assessment methodologies in the area of public finance, focusing specifically on fiscal transparency.
9	04/2011	Botswana	World Bank Jim Brumby (Sector Manager, Public Sector Governance Unit, PRMPS) jbrumby@worldbank.org	Senior PFM Consultant (ST Consultant)	Project title: BOTSWANA: A Best Practice Comparison for a New Public Finance Management Act , a Supplement to the World Bank Global Expert Team report titled, " Budgeting Reform in Botswana ". Project description: My contribution: I prepared a comparative analysis between Botswana's draft PFM Law (rules and regulations) with five advanced countries' laws and recommended changes to reflect international best practices.
10	07/2010	Uzbekistan	IMF Fiscal Affairs Department (FAD) John Zohrab, jzohrab@imf.org	Senior PFM Expert	Participated in the inspection mission of MCD regional PFM expert based in Tashkent, Uzbekistan and to update his work plan for reforming the chart of accounts and the budget law for the next year. Contributed to the inputs for a PEFA assessment.
11	06/2010	Tajikistan	IMF Fiscal Affairs Department (FAD) Dimitar Radev, dradev@imf.org	Senior PFM Expert	Participated in a mission to evaluate the status of the PFM reforms and to advice on further action plan, with special focus on budget classification and chart of accounts reforms.
12	01/2010	Kosovo	IMF Fiscal Affairs Department (FAD) Annalisa Fedelino, afedelino@imf.org	Senior PFM Expert	Participated in a mission to evaluate the status of the PFM reforms, including progress with the implementation of the medium term framework and intergovernmental fiscal relations in the local governments.
13	11/2009	Ethiopia	IMF Fiscal Affairs Department (FAD) Richard Hughes, rhughes@imf.org	Senior PFM Expert	Participated in a mission to evaluate the status of the PFM reforms and intergovernmental fiscal relations in the local governments. Focus was placed on the potential of rolling-out of the MTEF in the districts
14	11/2009	Washington, DC	Special PEFA training by the PEFA Secretariat at IMF HQ.	Senior PFM Expert	Successfully completion of the PEFA training.
15	10/2009	Zanzibar	IMF East African Technical Assistance Center (AFE) Michael Schaeffer, schaeffer@imf.org	Senior PFM Economist	Conducted a Seminar on budgeting and expenditure management and fiscal transparency to benefit senior officials from African countries.
16	10/2008-06/2009	Uganda	IMF African Department (AFR) Roger Nord, rnord@imf.org	Senior Economist (Fiscal economist)	Participated in country missions to review the budget and fiscal policy for evaluating IMF development programs (PSI). Conducted economic analysis that was included in the IMF Country Reports for Uganda. Also commented on a recent PEFA assessment done for Uganda.
17	03/2008	Poland	IMF Fiscal Affairs Department (FAD) Richard Allen, rallen@worldbank.org	Senior PFM Economist	Participated in a mission to evaluate the status of the budgeting and expenditure management reforms and to advice on further action plan (with special focus on medium-term budgeting and the functioning of a macro-fiscal policy unit).

18	11/2007	Rwanda & Tanzania	IMF East African Technical Assistance Center (AFE) Florence Kuteesa, fkuteesa@imf.org	Senior PFM Economist	Conducted an inspection visit to review the work of the regional PFM Advisor for the East African countries and updated her work program for the following year. Discussed with the budget department their plans for introducing gender budgeting in Rwanda.
19	08/2007	UK (Warwick)	International Institute for Public Finance (IIPF) Conference	Senior Economist/ Researcher	Presented my research paper at the conference and commented on other papers in the session (Session on Corruption Issues). See website www.iipf.org.
20	05/2007	Tajikistan	IMF Fiscal Affairs Department T. Catsambas, tcatsambas@imf.org	Mission Chief	Conducted a follow-up to the 2006 fiscal transparency assessment mission, focusing on budget classification reforms. Also contributed to a PEFA assessment taking place at the same time in Dushanbe.
21	02/2007	Indonesia	IMF Fiscal Affairs Department Richard Allen, Retired from the IMF and the WB, rallen@worldbank.org	Senior PFM Economist	Participated in a mission to evaluate the status of the budgeting and expenditure management reforms and to advice on further action plan (with special focus on medium-term budgeting). Conducted workshop for senior budget officials.
22	09/2006	Belarus	IMF Fiscal Affairs Department T. Catsambas, tcatsambas@imf.org	Senior PFM Economist	Participated in a mission for the consolidation of earlier reforms regarding medium-term frameworks. Discussed also the limitations of the existing capital budgeting process in Poland.
23	07/2006	Tajikistan	IMF Fiscal Affairs Department S. Pattayanak, spattayanak@imf.org	Mission Chief	Conducted an Assessment of the status of fiscal transparency in Tajikistan (ROSC) mission.
24	05/2006	South Africa	IMF Fiscal Affairs Department T. Catsambas, tcatsambas@imf.org	Senior PFM Economist	Coordinated a seminar on Public-Private Partnerships (PPPs) that benefitted 20 senior participants from 16 African counties.
25	03/2006	Liberia	IMF Fiscal Affairs Department T. Catsambas, tcatsambas@imf.org	Senior PFM Economist	Participated in a mission to evaluate the status of the budgeting and expenditure management reforms related to budget preparation and budget execution and to advice on further action plan in this post-conflict country.
26	03/2005	Bulgaria	IMF Fiscal Affairs Department Marc Robinson (now retired)	Senior PFM Economist	Conducted the assessment of the status of fiscal transparency in Bulgaria mission.
27	03-12/2004	Yemen	IMF Middle East and Central Asian Department (MCD) Saade Chami, schami@imf.org	Senior Economist (Fiscal Economist)	Participated in country missions to review the budget and fiscal policy for evaluating a future IMF program.
28	01/2004	Moldova	IMF Fiscal Affairs Department Jack Diamond (now retired – jockdiamond@aol.com)	PFM Economist	Conducted the assessment of the status of fiscal transparency in Moldova mission.
29	11/2002-05/2003	Kenya	IMF African Department (AFR) G. Kalinga (retired)	PFM Economist (Fiscal Economist)	Participated in country missions to review the budget and fiscal policy for evaluating a future IMF program. Conducted economic analysis that was included in the IMF Country Reports for Kenya.
30	11/2003	China	IMF Fiscal Affairs Department E. Ahmad (now retired)	PFM Economist	Participated in a mission to evaluate the status of the PFM reforms and intergovernmental fiscal relations in the local governments, with special focus on fiscal risks in the local governments.
31	09/2002	Kosovo	IMF European Department (EUR) D. Demekas, ddemekas@imf.org	PFM Economist (Fiscal Economist)	Participated in country missions to review the budget and fiscal policy for evaluating a future IMF program.
32	05/2002	Romania	IMF Fiscal Affairs Department E. Ahmad (now retired)	PFM Economist	Conducted the assessment of the status of fiscal transparency in Romania mission.
33	03/2002	South Africa	IMF Fiscal Affairs Department G. Abed (now retired)	PFM Economist	Conducted the assessment of the status of fiscal transparency in South Africa mission.

34	09/2001	Kosovo	IMF European Department (EUR) D. Demekas, ddemekas@imf.org	PFM Economist (Fiscal Economist)	Participated in country missions to review the budget and fiscal policy for evaluating a future IMF program.
35	08/2001	Austria (Linz)	International Institute for Public Finance (IIPF) Conference	Economist/ Researcher	Presented my paper at the conference and commented on other papers in the same session (Session on Fiscal Sustainability Issues). See website www.iipf.org.
36	06/2001	Nigeria	IMF Fiscal Affairs Department Jim Brumby (now World Bank) jbrumby@worldbank.org	PFM Economist	Participated in a mission to evaluate the status of the budgeting and expenditure management reforms and the introduction of a new budget office in Nigeria, and to advise on further actions needed.
37	03/2001	Tanzania	IMF Fiscal Affairs Department E. Ahmad (now retired)	PFM Economist	Participated in a mission to evaluate the status of the PFM reforms in the local governments and to advise on further recommendations needed.
38	02/2001	Uganda	IMF Fiscal Affairs Department E. Ahmad (now retired)	PFM Economist	Conducted an inspection visit to review the work of the resident PFM Advisor and updated his work program for the following year.
39	11/1999- 11/2000	Tajikistan	IMF MCD Department T. Saavalenein (retired)	Economist (Fiscal Economist)	Participated in country missions to review the budget preparation process and fiscal policy for evaluating the IMF program.
40	08/1999	Nigeria	IMF Fiscal Affairs Department Barry Potter, bpotter@imf.org	PFM Economist	Participated in a mission to evaluate the status of the PFM reforms and to advise on further actions needed to improve their budget preparation process.
41	11-1995 - 05-1999	Pretoria, South Africa	MOF – Mr. A. Donaldson Deputy-director General (National Treasury) Andrew.Donaldson@treasury.gov.za	Deputy director	Economist/PFM specialist in the Budget Office (MOF). Involved in the introduction of the first MTEF budget for South Africa. Author of several chapters of the Annual Budget Review presented to Parliament. Chairperson of the interdepartmental revenue forecasting committee for national government.

15. Publications:

- Jacobs, Davina F. 2012. “Budget Presentation and Documentation: International Lessons”, unpublished working paper.
- Jacobs, Davina F., 2011, “Capital Budgeting for Government Entities” in *Capital Budgeting Valuation: Financial Analysis for Today’s Investment Decisions*, Hoboken, NJ: Wiley, John & Sons (in Robert W. Kolb Series).
- Jacobs, Davina, Hélis, Jean-Luc, and Dominique Bouley, 2009, “Budget Classification”, IMF Technical Notes and Manuals, No. 09/06 (also available in Spanish).
- Jacobs, Davina F., 2008, “A Review of Capital Budgeting Practices”, IMF Working Paper No. 08/160.
- Imam, Patrick A. and Davina F. Jacobs, 2007, “Effect of Corruption on Tax Revenues in the Middle East”, IMF Working Paper No. 07/270.
- Demekas, Dimitri G.; Herderschee, Han; and Jacobs, Davina F., 2002, *Kosovo: Institutions and Policies for Reconstruction and Growth*, IMF: Washington, DC.
- Jacobs, Davina F., 2002, “Suggestions for Alternative Budget Balances for South Africa”, IMF Working Paper No. 02/110.
- Jacobs, Davina F., Schoeman, N. J. and J. H. Van Heerden, 2002, “Alternative definitions of the budget deficit and its impact on the sustainability of fiscal policy in South Africa”, SA Journal of Economics; March.
- See also several entries on IMF PFM blog at : <http://blog-pfm.imf.org>

16. Seminars and Conferences:

- Presented papers at the International Institute of Public Finance (IIPF) Conference in 2001 (Linz, Austria) and 2007 (Warwick, UK).
- Organized FAD Seminar on Public-Private Partnerships in Cape Town, South Africa, for English-speaking AFR countries (2006); and
- Presented lectures at FAD/IMF Institute (Courses on *Intergovernmental Fiscal Relations* (2004) and *Fiscal Policy: Fiscal Discipline, Institutional Considerations, and Public Investment* (2006 and 2007)).

CURRICULUM VITAE

Proposed role in the project: PFM Expert
Category: I
Staff of: ECORYS

1. **Surname:** HEGBOR
 2. **Name:** Charles Komla
 3. **Date of birth:** 30th November 1971
 4. **Passport holder:** Ghana
 5. **Residence :** Ghana

6. Education: .

Institution (Date from - Date to)	Degree(s) or Diploma(s) obtained:
CeFims (University of London) Master's Program in Public Finance Management (June 2010 – On-going)	<u>MSc Public Policy and Management – (expected completion 2014)</u>
Association of Chartered Certified Accountants – UK (June 1999 - June 2002)	<u>Certified Public Accountant</u> -ACCA (Membership – July 2009)
Oxford Brookes University – UK (June 1999 - July 2004)	<u>B.Sc (Hons) in Applied Accounting</u>
Alliance Francaise d' Accra (September 2010 - March 2011)	Diploma: A1, A2; B1 and B2

7. Language skills: (1 – excellent; 5 - basic)

Language	Reading	Spoken	Written
English	1	1	1
French	2	2	2
Ewe, Twi, Ga, Hausa	2	1	4

8. Membership of professional bodies:

- ACCA Member July 2009
- Oxford Brookes University Alumni

9. Other skills/Training Programmes (e.g. computer literacy, etc.):

Other Relevant Training:

- **PEFA (Public Expenditure and Financial Accountability) and PFM (Public Financial Management)** workshop organised under the auspices of GTZ Ghana Office between July 1st and 3rd 2009 at Coconut Groove Regency Hotel, Accra – Ghana
- **Undertaking PEFA Assessments, 2012** at Idilmat, 2nd Floor Fiore Heights, Ring Road Central Accra. This intensive PEFA course provided by Idilmat Limited is recognised by the PEFA Secretariat and can be found on the Secretariat's website
- **Other Skills**
- Computer literate (**Microsoft Word and Excel, Microsoft Power Point, Microsoft Access**, Quick Book Accounting Software & Sage Pastel Accounting Software, and Tally Software
- **Membership of professional bodies:**

10. Present Position: PFM Consultant, Idilmat, Accra, Ghana

11. Years within the company: Less than 1 year

12. Key qualifications (relevant to the project):

Mr Hegbor is a PFM Consultant with specialized expertise in public procurement; public sector accounting and audit. He has over 10 years experience in public finance management, public sector accounting and audit. His career has spanned both the private and public sectors. His public sector work has encompassed systems audits, performance and risk based audits, quality expenditure management assessments, procurement reviews, payroll audits, financial audit. He has performed audits for public sector corporations, donor funded projects and programmes and has also reviewed public sector financial management systems. His unique strengths include data collection beyond official published data to internal logs, data reports and computerized databases. He has provided technical assistance on a PEFA Assessment and developed a PFM improvement plan for sub-national government using the PEFA methodology. He was a team member of the Ghana 2012 Repeat PEFA Assessment and Tanzania 2013 Repeat PEFA Assessment. He has worked in a number of developing countries including Belize, Burkina Faso, Eritrea, Ghana, Jamaica, Malawi and Tanzania. His areas of expertise include:

- PEFA assessments
- PFM roadmaps, improvement strategies
- Accounting and audit
- Cash management ,and accounts reconciliation)
- Public procurement systems planning and audit
- Revenue mobilisation
- Public-private partnerships
- Rule of Law and Accountability)

Skills/qualifications required	Skills and qualifications of the expert	Refs
At least a recognized Master's Degree or recognised equivalent level in the fields of public financial management, fiscal policy, accounting, economics and/or public sector auditing or fields related to this assignment. A qualification as a Chartered Accountant, Chartered Management Accountant or Chartered Auditor is considered an equivalent to a Master's Degree; In the absence of a Master's Degree, a Bachelor's Degree in a field related to this assignment will be considered with at least 15 years' experience in the fields listed above;	ACCA Member (July 2009); BSc (Hons) Accounting; MSc Finance ongoing with CeFims - University of London ACCA Member (July 2009); BSc (Hons) Accounting; MSc Finance ongoing with CeFims - University of London Over 16 years working experience in public finance management - since 1996	Ref 7 - Educational background Ref 1 to 25
Extensive knowledge and experience in public procurement with at least 12 years' general experience related to this assignment	Thorough experience in procurement systems design and audit	Ref 3, 4,5,9,12,14
At least 12 years general working experience in the various disciplines of public financial management , PPM reform, research and/or PPM/fiscal policy formulation and dialogue;	Over 16 years working experience in public finance management - since 1996	Refs 1 to 25
Proven experience in the application of the PEFA methodology and assessment of PEFA indicators and reporting is essential	<ul style="list-style-type: none"> • 2014 'Repeat PEFA' (Gambia) • 2013 'Repeat' & Sectoral PEFA Assessment (Trinidad & Tobago) • 2013 'Repeat' PEFA Assessment (Tanzania) • 2012 'Repeat' PEFA Assessment (Ghana) 	Refs: 25, 21, 20, 17, 16, 15 & 11
Working and research experience in assessing PFM systems, policies and procedures;	<ul style="list-style-type: none"> • 2014 'Repeat PEFA' (Gambia) • 2013 'Repeat' & Sectoral PEFA Assessment (Trinidad & Tobago) • 2013 'Repeat' PEFA Assessment (Tanzania) • 2012 'Repeat' PEFA Assessment (Ghana) • PFM Reform Strategy for Ghana 	Refs: 25, 23, 21, 20, 17, 16, 15 & 11
Understanding of and experience in working in the	Not specifically in Southern Africa	Ref 17

South African public finance management sector and environment will be advantageous;	region but was part of the 2013 PEFA assessment team in Tanzania - East Africa	
<p>The two experts combined must offer work/research experience in at least 8 of the main fields covered by the PEFA indicators, which include:</p> <ul style="list-style-type: none"> ✓ Budget transparency and allocation (including budget formulation, preparation and oversight) ✓ Intergovernmental relations ✓ PFM and expenditure policy and legislation ✓ Public procurement and treasury functions ✓ External auditing and performance auditing ✓ Accrual accounting ✓ Budget management ✓ Multi-year fiscal planning ✓ Taxation systems and policies ✓ Internal controls and auditing ✓ ODA incorporation on budgets ✓ Classification 	<ul style="list-style-type: none"> ✓ External auditing and performance auditing ✓ Internal controls and auditing ✓ Budget transparency and allocation (including budget formulation, preparation and oversight) ✓ ODA incorporation on budgets ✓ Accrual accounting ✓ Public procurement and treasury functions ✓ Classification ✓ PFM and expenditure policy and legislation 	Refs: 25, 21, 20, 17, 16, 15 & 11

13. Specific experience in the region

Country	Date from – Date to
Gambia	June 2014
Ghana	30th January 2014 to 30th June 2014
Trinidad & Tobago	30th October 2013 to 30th November 2013
Ghana	16th to 27th September 2013; 14th to 18th Oct 2013
Ghana	27th August 2013 to 27th September 2013
United Republic of Tanzania	15th April 2013 to May 11th 2013
Ghana	29th October 2012 to 23rd November 2012 & February 2013
Ghana	13th August 2012 to 28th September 2012
Eritrea	21 st November 2011 to 16 th December 2011
Belize	30 th May 2011 to 25 th June 2011
Eritrea	21 st September 2009 to 10 th October 2009
Ghana	6 th July 2009 to 24 th July 2009
Eritrea	29 th May 2008 to 14 th June 2008
Belize	14 th November 2007 to 22 nd November 2007
Jamaica	13 th July 2007 to 3 rd August 2007
Malawi	13 th March 2007 to 24 th April 2007
Ghana & Burkina Faso	1 st August 2006 to 25 th August 2006
Ghana	December 2002 to June 2006
Ghana	May 1996 to August 2002

14. Professional experience

Ref	Date : from / to	Country/Location	Company & reference person (Name & contact details)	Funded By	Position	Name and brief description of the project
25	June 2014	Gambia	ACE International Consultants, Spain Contact 1: Tristan Goldthorpe tgoldthorpe@aceconsultan ts.eu Contact 2: Ester Valiente Echezarreta. evalientechezarreta@KP MG.it	European Union	PFM/PEFA Expert 2	2014 'Repeat' PEFA Assessment for the Republic of Gambia The assessment will look at progress made since 2009 CFAA/PEFA
24	April 2014	Ghana	VNG International Netherland Contact: Nienke Meijer Nienke.Meijer@VNG.NL	Ministry of Foreign Affairs, Netherlands	PFM Instructor/Facilitator	A Five-day course development and training of 24 local government staff on cost and financing under the Local Government Capacity Program - Ghana
23	April 2014	Ghana	Idilmat Limited, Accra - Ghana Contact: Ronald Quist Ron.quist@idilmat.com	World Bank and Government of Ghana	PFM Expert 2	Development of a comprehensive PFM reform strategy for Ghana This has become necessary in view of the several fragmented failed attempts to develop and implement a PFM reform for Ghana
22	30th January 2014 to 30th June 2014 (in two phases)	Ghana	ADE s.a. Belgium Tel: +32 10 45 45 10 Contact: Caroline De Groot Caroline.DeGroot@ade.eu	European Union	PFM Expert (Anticorruption and Financial Accountability)	Identification and Formulation Mission for Support to Rule of Law, Accountability and Anticorruption in Ghana <i>Specific duties</i> - Entry meeting with EU Delegation - Meetings/Interview with stakeholders, data collection and analysis - Debriefing session with EU Delegation and major stakeholders - Report writing
21	October/ Novembe r 2013	Trinidad & Tobago	ACE International Consultants Spain Contact: Tristan Goldthorpe tgoldthorpe@aceconsultan ts.eu	European Union	PFM/PEFA Expert 2	2013 'Repeat' & Sectoral PEFA Assessment for Trinidad & Tobago It is aimed at strengthening accountability in central government and selected sectors and also fight corruption <i>Specific duties</i> - Entry meeting with PFM Steering Committee/EU Delegation - Inception Report preparation and presentation - Interviews, data collection and analysis - Debriefing workshop - Report writing on indicators PI-6, PI-10, PI-16, PI-17, PI-20 to PI-28 and D1 to D3
20	October 2013	Ghana	Idilmat Limited, Accra- Ghana Contact: Ronald Quist: ron.quist@idilmat.com	Ministry of Finance, Sierra Leone	Assistant Instructor	A five-day training course offered to participants from Ministry of Finance, Sierra Leone Course title: Undertaking PEFA Assessment
19	Septemb er 2013	Ghana	Mokoro Ltd UK Contact: Lilli Loveday lloveday@mokoro.co.uk	DANIDA/Royal Danish Embassy	PFM Consultant	Ghana: Multi-donor Budget Support Phase III. The consultancy service was to develop an exit paper/document after more than a decade of general budget support by Danida to the Government of Ghana's budget. The programme focused on assisting Ghana transition fully into a less aid dependent country by 2018 <i>Specific duties:</i> - General support to the team, reinforcing familiarity with Ghana context; - Special support to PFM specialist.

						<ul style="list-style-type: none"> - Participation in stakeholder workshop and provision of ad hoc support to team leader in addressing comments and revisions to draft programme document - Data collection and analysis, document review and report writing
18	September 2013	Ghana	Cooperation VNG International U.A. The Netherlands Contact: Miss Nienke Meijer Nienke.Meijer@VNG.NL	World Bank	PFM Expert	<p>Consultancy Service for the Preparation of Strategy Papers for Budgeting, Auditing and Reporting at the Local Government Level</p> <p><i>Specific duties:</i></p> <ul style="list-style-type: none"> - Data collection and analysis - Interviews and documentation reviews - Report writing
17	April/May 2013	United Republic of Tanzania	ADE s.a. Analysis for Economic Decisions Belgium Tel: +32 10 45 45 10 Contact: Harriet Lange Harriet.Lange@ade.eu	European Union	PEFA Assessor/ PFM Expert 2	<p>2013 'Repeat' PEFA Assessment for United Republic of Tanzania. The assessment is geared towards improving PFM and accountability in the public sector</p> <p><i>Specific duties</i></p> <ul style="list-style-type: none"> - Entry meeting with PFM Steering Committee/EU Delegation - Inception Report preparation and presentation - Interviews, data collection and analysis - Debriefing workshop - Report writing on indicators PI-21 to PI-28 and D1 to D3
16	Oct/Nov 2012	Ghana	ECORYS Nederland B.V Dr. Corina Certan The Netherlands corina.certan@ecorys.com FWC@ecorys.com	SECO/Swiss Embassy	PEFA Assessor	<p>2012 'Repeat' PEFA Assessment for Ghana. The assessment, apart from proving a roadmap for continuous dialogue with government to improve PFM, it is also aimed at ensuring accountability and further reduce corruption</p> <p><i>Specific duties</i></p> <ul style="list-style-type: none"> - Entry meeting with PFM Steering Committee - Inception Report preparation and presentation - Interviews, data collection and analysis - Validation Workshop; assigned to indicators PI-16 to PI-28 - Report writing on indicators PI-21 to PI-28
15	Aug/Sept 2012	Ghana	ECORYS Nederland B.V Mrs. Esther van Es-Verdries, The Netherlands esther.vanesverdries@ecorys.com FWC@ecorys.com	European Union	PFM Expert	<p>Development of a PFM Improvement Plan for the Decentralized Level, Ghana</p> <p>The PEFA methodology was adopted as required by the Terms of Reference to ascertain the performance of three district assemblies in order to develop a PFM improvement plan for district assemblies in Ghana. Ultimately, the PFM improvement plan is to improve accountability and reduce corruption. The assignment also looked at PPP arrangement for local government revenue mobilization</p> <p><i>Specific duties</i></p> <ul style="list-style-type: none"> - Entry meeting with Delegation of the European Union in Ghana and all stakeholders - Preparation of inception report and power point presentation - Data collection and analysis - Interviews - Field visits to ascertain the level of PFM performance at the selected district assemblies - Report writing, gap analysis, debriefing and power point presentation
14	Nov/Dec 2011	Eritrea	Associés Audit et Conseils (2AC)/Quistrion Inc. Mrs. Muriel James Tel +33(0)1411746181 France james@2ac.fr	European Union	Team Leader	<p>Closure audit (financial & systems) of European Union Support to Education (ESDP) in Eritrea from June 2009 to June 2011</p> <p><i>Specific duties</i></p> <ul style="list-style-type: none"> - Entry meeting with client and the Delegation of the European Commission – Eritrea - Data collection, vouching and analysis; Review of bank reconciliation statements and other reconciliations thereon; Compliance review vis-à-vis Financing Agreement and Programme Estimate 2; Systems

						review, testing and reporting; Procurement audit of EESDP to ensure value-for-money; ascertain whether programme procurement matrix was in line with agreed timeframe of deliverables in accordance with the Financing Agreement; Payroll audit, capacity building and training on financial and administrative procedures; Site visits to verify existence of programme assets and educational reference materials; Preparation of aide memoire; Exit meeting with PMU and the Delegation of the European Union – Eritrea; Report writing on findings of financial and systems audit with recommendations
13	May/June 2011	Belize	Associés Audit et Conseils (2AC) Mrs. Muriel James Tel +33(0)1411746181 France james@2ac.fr	European Union	Team Leader	Financial audit of the Feeder Roads Rehabilitation Project under the AMS2006/2007 <i>Specific duties</i> - Entry meeting with client and the Project Manager for Infrastructure of the Technical Support Office of the EU in Belize - Data collection, financial and systems review; Compliance audit in line with Financing Agreement, with specific emphasis on tender procedures, evaluation and award of contracts for Lots A & B feeder roads rehabilitation projects; Site visits; Presentation of aide-mémoire / de-briefing ; Audit report writing
12	Sept/Oct 2009	Eritrea	Associés Audit et Conseils (2AC)/Quistron Inc Mrs. Muriel James Tel +33(0)1411746181 France james@2ac.fr	European Union	Senior Auditor Category 2	Second Financial and Systems audit of European Union Support to Education (ESDP) in Eritrea from April 2008 to June 2009 <i>Specific duties :</i> - Entry meeting with client and the Delegation of the European Commission – Eritrea - Data collection, vouching and analysis; Review of bank reconciliation statements and other reconciliations thereon; Compliance review vis-à-vis Financing Agreement and Work Programmes; Systems review, testing and reporting; Payroll audit, capacity building and training on financial and administrative procedures; Procurement audit of EESDP to ensure value-for-money; ascertain whether programme procurement matrix was in line with agreed timeframe of deliverables in accordance with the Financing Agreement; Site visits to verify existence of programme assets and educational reference materials - Led the exit meeting with the Delegation of the European Commission – Eritrea; Report writing on findings of financial and systems audit with recommendations
11	July 2009	Ghana	Quistron Inc. (Ecorys) Mr Ronald Elmer Quist Tel +233-24-5246597 quistron@gmail.com	European Union	PFM Expert	PEFA (Public Expenditure and Financial Accountability) assessment for Ghana - Central Government: Data collection from log books and source documents, official publications, computerized databases for financial years 2006, 2007 and 2008; Financial data analysis and report writing on PI-22 to PI-28 (Accounting and Audit); Budget analysis; Team member referencing donor interviews D-1 to D-3 - Local Government: Data collection from local government (5 district assemblies) source documents, log books and financial records for financial years 2006, 2007 and 2008
10	May/June 2008	Eritrea	Associés Audit et Conseils (2AC)/Quistron Inc Mrs. Muriel James Tel +33(0)1411746181 France james@2ac.fr	European Union	Senior Auditor Category 2	Financial and Systems audit of European Union Support to Education in Eritrea from November 2007 to January 2008 for financial audit and February 2006 to January 2008 for systems audit. This programme is under the master Government education plan code-named 'Education Support Development Programme (ESDP) financed by the World Bank, African Development Bank and the European Development Fund <i>Specific duties :</i>


						<ul style="list-style-type: none"> - Entry meeting with client and the Delegation of the European Commission - Eritrea - Data collection, vouching and analysis; Review of bank reconciliation statements and other reconciliations thereon; Compliance review vis-à-vis Financing Agreement and Work Programmes; Payroll audit, capacity building and training on financial and administrative procedures; Systems review and reporting; - Exit meeting with the Delegation of the European Commission – Eritrea; Report writing on findings of financial and systems audit with recommendations
9	Nov 2007	Belize	Associes Audit et Conseils (2AC) Mrs. Muriel James Tel +33(0)1411746181 France james@2ac.fr	European Union	PFM Expert	Financial and Systems audit of Belize Rural Development Programme (BRDP) – Period covered: August 2006 to June 2007: Rural Development Programme for the economic empowerment of rural Belize to compete nationally and internationally. <i>Specific duties:</i> <ul style="list-style-type: none"> - Entry meeting with client and the Delegation of the European Commission - Data collection, vouching and analysis; Payroll audit; Assets verification and sights visits; procurement systems audit and evaluation; Review of bank reconciliation statements; Compliance review vis-à-vis Financing Agreement and Work Programmes - Exit meeting with the Delegation of the European Commission; Report writing
8	July 2007	Jamaica	Associes Audit et Conseils (2AC) Mrs. Muriel James Tel +33(0)1411746181 France james@2ac.fr	European Union	PFM Expert	Financial and operational audit of the following European Union funded projects in Jamaica: <ul style="list-style-type: none"> • Integrated Drug Abuse Prevention Project (IDAPP) – Period covered: May 2002 to November 2003 : Jamaica Government’s policy towards the reduction/prevention of licit and illicit drug abuse among the youth below 24 years and promoting a healthy lifestyle • Trade Development Project (TDP) - Period covered: April 2004 to June 2005: An initiative by the Government of Jamaica to promote made-in-Jamaica goods internationally as well as provide sustainable local industrial growth to produce goods and services to meet international standards • Caribbean Maritime Institute (CMI) – Period covered: May 2003 to May 2004: Institutional capacity building by Member States of the CARIFORUM towards the attainment of Standard of Training, Certification and Watch-keeping 1995 (STCW-95) set by the International Maritime Organization (IMO). <i>Specific duties:</i> <ul style="list-style-type: none"> - Entry meeting with client and the Delegation of the European Commission - Data collection, vouching and analysis; Assets verification; Payroll audit, capacity building and training on financial and administrative procedures; Review of bank reconciliation statements; Compliance review vis-à-vis Financing Agreement and Work Programmes; Management letter - Exit meeting with client and the Delegation of the European Commission; Report writing
7	March & April 2007	Malawi	Associes Audit et Conseils (2AC) Mrs Muriel James	European Union	PFM Expert 3	Comprehensive financial and operational audit of STABEX programs in Malawi funded by the European Union . These include the following: <ul style="list-style-type: none"> - STABEX Management Unit; Smallholder Tea Authority; Tea Research

			Tel +33(0)1411746181 France james@2ac.fr			Foundation; Paprika Association of Malawi; Coffee Research Unit; Smallholder Coffee Farmers Trust The above projects entail the cultivation of quality tea, coffee and paprika for both local and export market. <i>Specific duties:</i> - Fixed assets audit (inspection and valuation); Reconciliation of project estimates with actual fixed assets commitments; Sight visits to physically inspect assets. - Report writing on fixed assets audit findings
6	August 2006	Ghana & Burkina Faso	Associés Audit et Conseils (2AC) Mrs Muriel James Tel +33(0)1411746181 France james@2ac.fr	European Union	PFM Expert	- Financial and Organizational Audit of "Pro-poor Production and Export of Fair-trade and Organic Fruits from Ghana and Burkina Faso, an European Union funded project. The project entails the production of fruits such as mangos, pineapples by co-operative farmers with technical and financial assistance from the European Union by way of ensuring that these fruits are sold in Europe on fair-trade basis through AgroFair Europe BV. <i>Specific duties</i> - Fixed assets audit (inspection and valuation - Ghana and Burkina Faso); Payroll audit, capacity building and training on financial and administrative procedures; Review of bank statements and cash books; Report writing on fixed assets and bank/cash transactions.
5	July 04 to June 06	Ghana	Andah & Andah Chartered Accountants Accra – Ghana Mr. K. B. Andah Tel +233-(0)302-252372 andah@4u.com.gh	Government of Ghana	PFM Expert	Public Financial Management Review and Payroll Audit of 13 institutes under the Council for Scientific and Industrial Research (CSIR) of the Ministry of Environment Science and Technology of the Republic of Ghana and Ghana Education Service <i>Specific duties</i> - Financial Management Assessment and Review of Usage of Internally Generated Funds (IGFs) of CSIR including Procurement review; Ascertain method of staff recruitment to check for transparency ; Physical enumeration of staff personnel on the central payroll of the CSIR and GES to agree with HR Department staff letters of appointment ; Visits to all 13 institutes under the CSIR and GES 10 regional offices and some selected district offices to do a physical headcount to agree with staff data from HR Department using staff IDs plus other forms of National ID (voter cards, driver licence, passport, etc.) ; Verify staff attendance and those on duty at time of visit ; Check for salary adjustments backed by authorization ; staff leave and approval methods ; check for 'ghost' names on the payroll; Capacitating ministerial staff with administrative and financial procedures; capacity building and training on payroll administration - Presentation of aide mémoire ; Report on findings and recommendations thereon
4	Sept 04 to Dec 04	Ghana	Andah & Andah Chartered Accountants Accra – Ghana Mr. K. B. Andah Tel +233-(0)302-252372 andah@4u.com.gh	Unilever Ghana Ltd /Clydestone Ghana Ltd	PFM Expert/Senior Auditor	Public Financial Management Appraisal, Due Diligence Report and Historical and Forecast Financial Review of Benso Oil Palm Plantation Ltd. (BOPP) and Clydestone (GH) Ltd. for listing on the Ghana Stock Exchange <i>Specific duties</i> Financial Appraisal; Data collection; Analytical review of financial data, ratio analysis, sensitivity analysis, management process and capability review
3	July 03 to Aug 03	Ghana	Andah & Andah Chartered Accountants Accra – Ghana Mr. K. B. Andah	Government of Ghana	PFM Expert/Senior Auditor	Statutory Financial Audit and financial management appraisal including procurement of Kwahu South District Assembly, Ghana - Procurement review; Financial data collection and vouchering, review

			Tel +233-(0)302-252372 andah@4u.com.gh			of bank reconciliations, tracking of internally generated funds (IGF) and expenditure control.
2	Dec 02 to June 03	Ghana	Andah & Andah Chartered Accountants Accra – Ghana Mr. K. B. Andah Tel +233-(0)302-252372 andah@4u.com.gh	IPPF/PPAG Ghana	PFM Expert/Senior Auditor	Planned Parenthood Association of Ghana – Financial Management Appraisal and Value for Money Audit of Vision 2000 Fund Project and Integrated Project funded by IPPF under the auspices of PPAG, a non-governmental organization providing sexual and reproductive health services <i>Specific duties</i> Project financial management appraisal and documentation review, information gathering/questionnaire and report writing
1	May 1996 to August 2002	Ghana	Peace Indo-Ghana Limited (Formerly Sinar Indo-Ghana Limited) P. O. Box CO 875, Tema	Peace Indo-Ghana Limited	Accounts/Finance Expert	Position as finance/accounts officer for six years. <i>Specific duties</i> - Financial Management including investment decisions - Book keeping; Preparation of payroll, payroll taxes, social security contribution returns; Preparation of monthly, quarterly and yearly management accounts for both internal use and external audit purposes; Cash and bank transactions reconciliations and funds management; Reconciliation of control accounts; Preparation of annual budget and variance analysis report for management use; emphasis is laid on reasons for deviations between budget and actual financial information

15. Certification:

I, the undersigned, certify that to the best of my knowledge and belief, this CV correctly describes myself, my qualifications, and my experience. I understand that any wilful misstatement described herein may lead to my disqualification or dismissal, if engaged.



[Signature of staff member or authorized representative of the staff]

Date: 14/05/2014

Full name of authorized representative: Charles Hegbor

1.4 Statement of Exclusivity and Availability

STATEMENT OF EXCLUSIVITY AND AVAILABILITY

**FWC BENEF 2013
EUROPEAID/132633/C/SER/MULTI Framework contract Beneficiaries
Lot n°11 – Macro Economy, Statistic and Public Finance Management**

Request 2014/343401 – Version 1

Project: *Public Expenditure and Financial Accountability Assessment for the Republic of South Africa, 2014*

I, the undersigned, hereby declare that I agree to participate exclusively with the framework contractor **ECORYS Netherland BV** in the above-mentioned request for services for the framework contract consultation.

I further declare that I am able and willing to work


- for the period(s) foreseen in the Specific Terms of reference attached to the above referenced request for the position for which my CV has been included in the offer of the framework contractor and
- within the execution period of the specific contract which runs from 9 June 2014¹ to 18 August 2014¹

I confirm that I am not engaged in another EU-funded project in a position for which my services are required during the above periods and that I will not charge the same working day to more than one project

By making this declaration, I understand that I am not allowed to present myself as a candidate to the other framework contractor consulted for the above mentioned request. I am fully aware that if I do so, I will be excluded from this consultation, the offers may be rejected and I may also be subject to exclusion from other tender procedures and contracts funded by the EU.

Furthermore, should this offer be accepted, I am fully aware that 1) if I am not available at the expected start date of my services for reasons other than those beyond my control, I may be subject to exclusion from other tender procedures and contracts funded by the EU and that the notification of award of specific contract to the framework contractor may be rendered null and void ; 2) this unavailability together with its justification or its absence will be recorded in an internal data base of the Commission.

I am also aware that the Contracting authority will assess the quality of my work under the above mentioned project and this assessment will be recorded in an internal database of the Commission for evaluation purposes during the 7 years.

Name	Davina Frederika Jacobs
Signature	
Date	16 May 2014

STATEMENT OF EXCLUSIVITY AND AVAILABILITY

FWC BENEf 2013
EUROPEAID/132633/C/SER/MULTI Framework contract Beneficiaries
Lot n°11 – Macro Economy, Statistic and Public Finance Management

Request 2014/343401 – Version 1

Project: Public Expenditure and Financial Accountability Assessment for the Republic of South Africa, 2014

I, the undersigned, hereby declare that I agree to participate exclusively with the framework contractor **ECORYS Netherland BV** in the above-mentioned request for services for the framework contract consultation.

I further declare that I am able and willing to work


- for the period(s) foreseen in the Specific Terms of reference attached to the above referenced request for the position for which my CV has been included in the offer of the framework contractor and
- within the execution period of the specific contract which runs from 9 June 2014¹ to 18 August 2014¹

I confirm that I am not engaged in another EU-funded project in a position for which my services are required during the above periods and that I will not charge the same working day to more than one project

By making this declaration, I understand that I am not allowed to present myself as a candidate to the other framework contractor consulted for the above mentioned request. I am fully aware that if I do so, I will be excluded from this consultation, the offers may be rejected and I may also be subject to exclusion from other tender procedures and contracts funded by the EU.

Furthermore, should this offer be accepted, I am fully aware that 1) if I am not available at the expected start date of my services for reasons other than those beyond my control, I may be subject to exclusion from other tender procedures and contracts funded by the EU and that the notification of award of specific contract to the framework contractor may be rendered null and void ; 2) this unavailability together with its justification or its absence will be recorded in an internal data base of the Commission.

I am also aware that the Contracting authority will assess the quality of my work under the above mentioned project and this assessment will be recorded in an internal database of the Commission for evaluation purposes during the 7 years.

Name	CHARLES KOMLA HEGBOR
Signature	
Date	07/05/2014

2 Financial offer

Our financial offer is prepared based on the following assumptions:

- 50 working days for the Team Leader / PEFA Expert as mentioned in the ToR in Chapter 3 Experts Profile of the Assessment Team (AT) on page 10.
- 50 working days for the PFM Expert as mentioned in the ToR in Chapter 3 Experts Profile of the Assessment Team (AT) on page 10.
- A provision of €2,500 for costs related to research and the arrangement of the indicated workshops as mentioned in the ToR in Chapter 7 Incidental Expenditures on page 15.
- 1 International travel for the Team Leader / PEFA Expert from the place of residence (Accra, Ghana) to Pretoria, South Africa.
The unit price of the international travel to Pretoria, South Africa amounts €1,000 including travel agent costs and visa;
- 1 International travel for the PFM Expert from the place of residence (USA) to Pretoria, South Africa.
The unit price of the international travel to Pretoria, South Africa amounts €2,000 including travel agent costs and visa;
- 146 per diem days in South Africa for the Team Leader / PEFA Expert and the PFM Expert (73 calendar days each).
The unit price of the per diem in South Africa amounts €176.

Our financial offer of €116,196 does not exceed the maximum available budget of €153,000.

To the attention of gerhard.pienaar@ec.europa.eu	Gerhard Pienaar	Request for services: N° and date:	2014/343401 - Version 1 19 May 2014
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OFFER OF ECORYS & CROWN AGENTS
To be implemented by ECORYS
Lot 11 - Macro economy, Statistics, Public finance management
FRAMEWORK CONTRACT BENEFICIARIES 2013 - EuropeAid/132633/C/SER/Multi

1. FEES IN €							
	Name of the Expert	Position	Availability	Cat.	Fee rate	Number of Working Days	TOTAL PRICE
1.1	Davina Frederika JACOBS	Team Leader / PFM Expert	As per Statement	I	900,00	50	45.000,00
1.2	Charles Komla HEGBOR	PFM Expert	As per Statement	I	800,00	50	40.000,00
TOTAL OF FEES							85.000,00
2. LUMP SUMS IN €							
2.1	Research and Workshop, etc.						2.500,00
3. INCIDENTAL EXPENDITURE IN €							
					Unit Price	Quantity	TOTAL PRICE
3.1	International Travel Costs (Team Leader / PEFA Expert)				1	1.000,00	1.000,00
3.2	International Travel Costs (PFM Expert)				1	2.000,00	2.000,00
3.3	Per diems in South Africa				176	146,00	25.696,00
TOTAL OF INCIDENTAL EXPENDITURE							28.696,00
4. EXPENDITURE VERIFICATION PROVISION IN €							
4.1	Expenditure verification						
GRAND TOTAL							116.196,00

PLACE, DATE & SIGNATURE:

Rotterdam, The Netherlands

ANNEXES

Annex 1 - Methodology and Organisation;
 Annex 2 - CVs & Statements of experts



Other legal entities/subcontractors involved		
Name	Nationality	Role & Reason

3 ECORYS PFM Consortium

3.1 Consortium Composition

The ECORYS PFM Consortium is a strong and well-established consortium which exists in largely the same composition for almost a decade. The ECORYS PFM Consortium is composed of the following companies:

- ECORYS Nederland BV, The Netherlands (Leader of the Consortium)
- Adam Smith International Ltd, United Kingdom
- ASTEC Global Consultancy, Ireland
- CASE – Center for Social and Economic Research, Poland
- Crown Agents for Oversea Governments and Administration Ltd., United Kingdom
- IBF Consulting s.a., Belgium
- ICON-INSTITUT Public Sector GmbH, Germany
- Mokoro Ltd, United Kingdom
- SICI Dominus, Spain
- SOFRECO, France

The Management Team of the ECORYS PFM Consortium consists of the Project Director, M. Martin van der Linde (ECORYS), and the supporting members, Albert de Groot (ECORYS), Mr. Bertrand Lesluyes (SOFRECO), Ronald Delemont (ICON), and Pallu Modi (Crown Agents). With their comprehensive expertise the Management Team covers all sub-sectors of Lot 11 and shall be responsible for quality assurance for all assignments.

ECORYS has a dedicated " Framework Contracts Unit ", which is responsible for the daily management of framework contracts . This unit supports the management team to ensure exceptional service and results. The support team consists of the following :

- Project managers who deal with business processes and working in liaison with the contracting authority as well as experts and project managers of the Consortium members Ecorys PFM .
- Technical advisors to provide advice on the technical aspects of mission and ensure the quality of outputs and outcomes delivered ;
- The financial administrator who is responsible for financial aspects , including billing ;
- Support staff responsible for other administrative and financial tasks.

ECORYS collaborates closely with its consortium partners who have dedicated staff to coordinate the FWC related activities as well. Our common objective is to identify together the strongest possible team.

3.2 Profile – implementing consortium members

This offer is a combined offer of CRWON AGENTS and ECORYS, who will implement this project. This section offers a short profile of these two companies.

Crown Agents

Crown Agents is an international development company, partnering with governments, aid agencies, NGOs and companies in over 100 countries. We have permanent offices in 22 countries and presence in another 18 through our project offices and representatives. We have particularly extensive in-house expertise in providing consultancy and training in Public Financial Management – undertaking projects of all sizes for bilateral and multilateral donors, and national governments across the world. We focus on achieving value for money and sustainability through services including budget formulation and execution, cash and debt management, accounting and reporting, external scrutiny and audit and PFM assessments.



ECORYS Nederland BV



At ECORYS we aim to deliver real benefit to society through the work we do. We offer research, consultancy and project management, specialising in economic, social and spatial development. Focusing on complex market, policy and management issues we provide our clients in the public, private and not-for-profit sectors worldwide with a unique perspective and high-value solutions. We offer a full range of services: research and policy advice, institutional and capacity development, communication and financing advice, programme management and realisation, monitoring and evaluation. We work at international, national, regional and local levels.

ECORYS' remarkable history spans more than 80 years. Our expertise covers economy and competitiveness; regions, cities and real estate; energy and water; transport and mobility; social policy, education, health and governance. We value our independence, integrity and partnerships. Our staff are dedicated experts from academia and consultancy, who share best practices both within our company and with our partners internationally. We are active worldwide and have permanent offices in Bangladesh, Belgium, Bulgaria, Croatia, Hungary, India, Lesotho, the Netherlands, Poland, Russian Federation, South Africa, Spain, Turkey, United Kingdom, Zambia and Zimbabwe.

As one of the world's premier economic, spatial and social development consultancies, we have assisted Governments, NGOs and the Private Sector in more than 100 countries across a whole range of development policy and implementation issues. The figure illustrates the countries in which we have worked in 2011 alone. We are a socially responsible, employee-owned, values-based organisation and have a proven commitment to assisting developing country governments and donors eradicate poverty. Although we are a commercial organisation, we do not compromise on the quality of our work in return for increased profitability. Through our in-house staff of over 500 qualified



professionals and more than 2,000 associates, we ensure that our vision of delivering the highest quality technical advice and project management support is achieved in all of our work.

Ecorys Public Finance Management

ECORYS Public Finance Management works with a dedicated team of highly qualified professionals including economists, econometricians and PFM experts with a wide range of experience in addressing national and international PFM issues. ECORYS draws on long-standing collaborative relationships with other researchers and consultants enabling us to put together multi-national and multi-disciplinary project teams to cover the following technical areas of expertise:

Technical Areas of Expertise:	Skills sets:
<ul style="list-style-type: none"> • PEFA assessments; • Macroeconomic modelling and forecasting; • Statistics; • Medium Term Expenditure Frameworks; • Public expenditure management; • Performance based budgeting; • Tax policy and tax and customs administration; • Integrated Financial Information Systems; • Procurement; • Public Internal Financial Control (PIFC); • External financial and performance audit; • Fiscal decentralisation and municipal PFM. 	<ul style="list-style-type: none"> • Consultancy; • Program Management; • Project design; • Research & Policy Advice; • Monitoring & Evaluation; • Diagnosis and Technical Assessments; • Capacity Building; • Institutional development and restructuring; • Training and capacity development.

3.3 Quality assurance

Ecorys and its consortium partners are committed to ensuring that its services comply with the highest professional standards. The quality of our services is the key to our performance and client satisfaction. Our Consortium's procedures are designed to mobilise the best possible team and to guarantee the highest quality of the outputs. Our Consortium Agreement (CA) specifies in particular that quality control for FWCs consists as a minimum of verification of CVs and references and telephone interviews with proposed candidates at the proposal stage, quality control of intermediate and final outputs and rigorous monitoring during implementation of the assignment.

The minimum quality control for framework for contracts consists of:

- checking CV and references and telephone interviews of the proposed experts in line with the specific request for service;
- the quality control of intermediate and final results, etc.;
- close monitoring during the implementation and completion of the mission.

Ecorys has Quality Management Systems that comply with the requirements of ISO 9001.

Ecorys holds a **NEN-EN ISO 9001 quality certificate** in the area of Applied Scientific Economic Research and Advice. The quality management system is described in the ECORYS Netherlands Quality Management Manual. The ECORYS Netherlands quality certificate was issued by SGS European Quality Certification Institute E.E.S.V. in Spijkenisse, The Netherlands. In February 2011, ECORYS Netherlands BV was certified for **ISO 14001 environmental management systems**. In our company the environmental management system is part of the CSR policy under the responsibility the Board of Directors, and the CSR working group.



In order to assure highest standards services in the implementation of FWC LOT 11 assignments, ECORYS quality assurance procedures involve three layers. First, Martin van der Linde, who is the FWC Director, will be responsible for the overall management of FWC LOT 11 and will ensure smooth cooperation within the ECORYS PFM Consortium. Second, as Technical Advisor, Dr. Ferdinand Pot will provide technical support to the team and will assure the technical quality of the delivered outputs. Thirdly, ECORYS will assign a dedicated Project Manager who is responsible for the daily management of the framework contracts.

Short profiles are presented below.

Project Director: Martin van der Linde

Mr Vander Linde is senior partner of Ecorys, specialised in development economics, with more than 30 years of professional experience. He combines extensive senior management experience (as Ecorys Director of the Agricultural and Rural Development Department from 1993-2001 and Head of the Monitoring and Evaluation Unit from 2006-2010) with extensive knowledge in the thematic areas of Lot 11. He has implemented many projects in these areas in developing countries and transition economies, as team leader and key expert. Mr Van der Linde has excellent diplomatic and communication skills and a demonstrated ability to maintain good relationships with consortium partners, the EU Delegations and beneficiaries. He is also fluent in French and English. As Project Director he ensures overall technical quality control, sources backstopping specialists as required from within the consortium, and provides quality assurance of all reporting and oversight of all contractual obligations.



Technical Advisor: Ferdinand Pot

Dr. Ferdinand Pot has a PhD-degree in Institutional Economics, a MA degree in Public Control and over 15 years of professional experience in the domain of Public Finance Management (PFM). Currently, he is Head of the Public Finance Management Unit of ECORYS Netherlands.



Within the field of PFM, Mr. Pot has been exposed to good practice Public Finance Systems in the Netherlands and the European Commission. As international PFM expert, Mr. Pot has a field experience as consultant for EuropeAid projects both as project manager, team leader and as individual expert. His experience covers various phases of the budget cycle and transition and developing countries in Africa, Pacific and Central Asia.

Mr. Pot will provide hands on support to the expert and will act as a intermediary between the team and the expertise available within the ECORYS group.

Project Manager: Danitsja van Winden

Ms. Danitsja van Winden is the Framework Coordinator for Lot 11 in Ecorys and has more than 8 years of operational management experience.

She will act as the Project Manager for this assignment and will be responsible for any administrative, preparatory, logistical, financial, communication and management support. She will supervise the team and report to the Project Director. Besides her mother tongue Dutch, she is fluent in English and knowledgeable in French and German.



We emphasise that although the Project Director, Technical Advisor and the Project Manager have a key role to play in the delivery of the project in addition to the team, their time is not chargeable to the EC or the contract in any way.



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