****

**TECHNICAL REQUIREMENTS:**

***ACQUISITION AND IMPLEMENTATION OF A PLANNING AND BUDGET MANAGEMENT SYSTEM***

COMESA Secretariat prepares and submits an annual work programme and budget for consideration and approval of the COMESA Council of Ministers. The annual budget incorporates all contributions/income available for implementation of the annual work programme and is analysed based on various cost centres. Each division and unit is required to prepare and submit a costed work programme in accordance with its mandate, following which the work programmes and budget proposals are consolidated.

The Planning and Budgetting system is being acquired to automate the current manual preparation and consolidation of the work programme and budget by various Units and Divisions of the Secretariat. The system should meet the following stakeholder needs:

**A. Stakeholder requirements**

These include:

* Divisions and Units – Identify and plan activities that will be undertaken in a given year on the basis of the Medium strategic plan, past performance, Council decisions and emerging economic trends
* Strategic Planning – aligns Divisional and Unit work plans to the approved medium term strategic plan, Council decisions and emerging economic trends
* Budget and Finance – costs the planned activities on the basis of budget ceilings, standard costing rates as guided by organization rules and regulations
* Secretary General – reviews and approved the organization wide work programme and budget for submission to Council upon the recommendation of the Assistant Secretaries General.
* Council – Approves the organization wide work programme and budget after the review of the Audit and Budget Committee, Admnistrative and Budgetary Committee and the Inter Governmental Committee..

The system should permit various internal stakeholder to undertake the above outlined tasks in a consistent and standardize manner while accommodating the following limitations:

* Member States annual contributions: year-on-year increase is capped at 5%; and
* Cooperating Partner contributions are set within the agreements with COMESA.

**B. Programme Approach**

To ensure better targeting and impact of resources towards the strategic plan, the planning and budgeting system should embed a programme approach in planning, budgeting and reporting by installing the following analysis dimension, which will link all expenditures to strategic objectives of the organization.

| **Code** | **Description** | **Explanation** |
| --- | --- | --- |
| 01 | Strategic objective | Long term organizational goals that will enable COMESA to achieve its Strategic Plan. T |
| 02 | Cooperating Partners and Action.  | Refers to a party that cooperates towards the implementation of COMESA objectives e.g. AfDB, EU, USAID. It also includes incorporates the financial instrument (protocol or financing agreement) and action (i.e. programme/project title) name, as indicated in the instrument signed between COMESA and Cooperating Partners. |
| 03 | Intervention Areas | Multi-period activities contribute towards the achievement of Strategic Objectives. These are derived from the Outcomes, as documented in the Medium Term Strategic Plan. Main activities are carried out to implement the required interventions. |
| 04 | Cost Centre | Division or Unit, within the COMESA Secretariat to which budgets are appropriated and costs are charged for accounting purposes. |
| 05 | Programme/Action Components | These are operational objectives that are delivered within an action, whether funded by Member States or Cooperating Partners.  |
| 06 | Output | Outputs – these contribute towards the delivery of programme components.  |
| 07 | Main Activity and sub activity | These are means of delivering on strategic objectives.  |
| 08 | Disbursement Category | Grouping of expenditure items according to their nature as required by COMESA Secretariat or Cooperating Partners.  |

## C. Standard costing

Costs in the expenditure budget proposals should be in line with organizational rules and regulations. The following costs should reflect existing policies: Staff costs; Consultant costs; Conference costs; and Travel costs: air fares and daily subsistence allowance.

Procurement Unit will determine and avails in the system costs, which are outside the above costs. These costs will be validated by Budget and Finance Division

## The Human Resources Unit on the other hand will determine and avail in the system costs relating to staffing based on approved positions, as well as expectations regarding their filling up. These costs shall be validated by Budget and Finance Division.

**D. Integration with sun accounting system**

Financial management of the Secretariat is undertaken through the sun accounting system version 6.3. The planning and budgeting system should therefore integrate with the accounting system for mining of expenditures for reporting of budget performance and controlling budget spent as per the approved budget items.

**E. Integration with the Monitoring and Evaluation System**

COMESA is in the process of implementing a monitoring and evaluation system. The system developer will therefore gain an understanding of the monitoring and evaluation system specifications and establish the extend to which the system will develop synergies in the area of the work programme to be able to mine annual work plan activities for purposes of costing by the Division of Budget and Finance

**F. System Reports**

The planning and Budgeting system should design and produce budget plans and budget performance reports for the following:

* COMESA strategic objectives
* Various Cooperating partners on agreed reporting template
* COMESA Strategic Plan Intervention areas
* Various cost centres
* Various Programme areas
* COMESA strategic outputs
* Various budget items

**G. COMESA IT Infrastructure**

The Planning and Budgeting system should be compatible with COMESA’s IT infrastructure for ease of operationalization without additional investment in IT resources.

**Required Services and Qualification of the Consultant**

The successful Firm will be required to have Consultants with the following qualifications:

(a) Degree and Professional Qualifications in the following areas: Accounting/Financial Management; Computer Science and IT systems development; and Strategy and Performance management

(b) Knowledge of:

1. Management and financial accounting;
2. Financial Management;
3. Planning, Budgeting and Budgetary control;
4. Automated Accounting Applications;
5. Accounting Policies and Procedures.
6. Strategic Planning
7. Monitoring and evaluation
8. Performance management
9. Experience in:
10. Implementation of Automated Accounting and/or Planning systems;
11. Use of various accounting frameworks (IFRS, IPSAS, IFRS for SMEs and any other reporting framework);
12. Monitoring and Evaluation of Projects
13. Prior Experience with Regional Intergovernmental Organisations; and
14. Report writing and good presentation skills