

UNITED NATIONS DEVELOPMENT PROGRAMME

Strengthening the National Statistical System Joint Project

Terms of References

National consultant in accounting to expertise and test the statistical toolkit (questionnaires) to be applied within the integrated statistical survey on enterprises

Job Title:	One national consultant
Contract type:	Short-Service Agreement
Duration of assignment:	August-November 2010, up to 45 man-days
Beneficiary:	National Bureau of Statistics
Contracting Authority:	United Nations Development Programme (UNDP)
Duty station:	Chişinău

BACKGROUND and CONTEXT

One of the main priorities of the Moldovan national statistical reform is to improve the short term statistics in accordance with EU standards, namely the European Union Council Regulation on short-term indicators no. 1165/1998 (complex action essential for the implementation of EU-Republic of Moldova Action Plan in the field of statistics).

Such a field of national statistics as enterprises statistics is based on a series of statistical questionnaires collected by the National Bureau of Statistics at different periods of time during the year from the economic agents which activate in Moldova. These set of questionnaires differ one from each other depending on the topic that each of them is covering. Therefore there are separate questionnaires on specific topics like number and remuneration of personnel, retail and wholesale trade, paid services offered to population, investment and construction activities, consumption and expenditures of enterprises, etc., which are filled in monthly or quarterly by active economic agents from the country. All these statistical questionnaires contain specific information by topics described, but a part of the information collected on the basis of these different questionnaires is repeatable. This repetition of information could be avoided by integrating all separate statistical questionnaires on enterprises into one united /single questionnaire with separate modules.

Taking into consideration the advanced practices of EU countries, the National Bureau of Statistics of RM plans since 2011 to implement a short-term integrated statistical sample survey.

The survey will cover economic enterprises in operation from the real sector of economy. Integrated survey (*conventionally called in Romanian UNICA*) will include several questionnaires depending on the main type of activity practiced by the respondent units (trade and services, industry, construction) and several common compartments for all types of activities (e.g. data related to turnover, number of employed personnel, labor remuneration, investments, business consumption and expenditures, stocks of goods and materials, etc.), which at present are spread among 8 statistical surveys.

As an immediate result from the implementation of the named survey about 8 statistical surveys (according to the **Annex 1**, which have the biggest number of statistical respondents), which at present are implemented either on monthly or quarterly basis, will be replaced by one integrated survey.

Advantages of the implementation of UNICA survey are:

- Reduction of the informational workload of the statistical respondents;
- Reduction of the time needed by the statistical respondents for submission of data;
- Transmission of data via Web interface for respondents;
- Avoidance of collected data duplication;
- Optimization of financial and labour related resources on behalf of the statistical units;
- Obtaining of a more complex and diversified information from the statistical respondents covered by the survey;
- Transition from exhaustive to selective surveys.

The presence of such an integrated statistical survey on enterprises can be observed in the activity of other national statistical offices. In this context, in 2008 and 2009 the experience of Romania, whose National Institute for Statistics has already achieved concrete positive results on implementation of an integrated survey on economic enterprises, was shared with NBS and represented an important contribution for the building of the necessary capacities of the NBS staff through learning from such experience and afterwards putting it in practice in Moldova.

In this context, in 2009-mid 2010 statistical tools (statistical questionnaires/modules and instructions for their filling-in – see **Annexes 2-5**) were developed for the UNICA survey and they include indicators harmonized with EU requirements on short-term indicators. The mentioned survey is expected to be selective (with the application of the sampling methods data being collected from a certain sample of respondents), data will be extrapolated later-on to cover the entire country. At the same time the statistical respondents will have the possibility to send the data to the statistical units via Web interface.

In order to facilitate the filling-in of the statistical questionnaires, related to the given integrated survey, by the respondents, it is necessary to adjust the required indicators to the requirements of the National Accounting Standards and particularities of the national accounting system. This should enable the statistical respondents to download and fill in the corresponding questionnaires from the Software applications on enterprises accounting.

Currently, UNDP, in partnership with UNIFEM, UNFPA, UNICEF and the NBS, is implementing the *Joint Project on Strengthening the National Statistical System of RM*, aimed at improving availability, quality and usage of disaggregated statistical data (official statistics). Within the context of the Project, UNDP and its partner UN agencies is providing support to the National Bureau of Statistics and other line ministries involved in producing of information to timely produce data of adequate quality, disaggregated by sex, age and geographic location, aligned to the international/Europeans standards. Through the consultancy hired by the Project, NBS and its staff have the opportunity to benefit from the experience and expertise of professionals in different fields related to the statistical area.

OBJECTIVES OF CONSULTANCY ASSIGNMENT

Under the current ToR, the United Nations Development Programme (UNDP) Moldova, through its *Joint Project on Strengthening the National Statistical System*, is seeking for **a national consultant with relevant experience in accounting**, who will provide the necessary analytical and practical support to the National Bureau of Statistics of Moldova in fine-tuning of the questionnaires required for the implementation since 2011 of the integrated statistical survey regarding the activity of enterprises in Moldova.

The specific objective of the assignment is to **expertise the statistical toolkit** (integrated questionnaire with its sub-modules and the related instructions on filling) developed by the NBS **and, on the basis of their testing in the field, harmonise the statistical indicators resulted from the survey with the requirements of the National Accounting Standards and particularities of the national accounting system, thus facilitating the incorporation questionnaires into the standard accounting software applications used in Moldova.**

The consultancy will be based on the knowledge and experience of the selected consultant regarding the enterprises bookkeeping and practical application of national accounting standards. On behalf of NBS, the participation and necessary involvement of one representative of NBS per each statistical domain, i.e. industrial statistics, construction, trade and services will be ensured by NBS.

Priority activities in support of which the present consultancy is provided:

- Fine-tuning of the toolkit for the implementation of the UNICA survey (questionnaire, guidelines for filling-in the questionnaire, classifiers, and terminology used, survey's coverage), taking into consideration the peculiarities of the national financial accounting and legislation in force;
- Development of IT capacity to collect data from respondents, inputting of data from questionnaires, processing and generalization of data, data dissemination;
- Piloting of the tested questionnaire & modules;
- Implementation of the survey itself starting with 2011.

Activities envisaged under the present task will contribute to the achievement of mid-term priorities of NBS and will be carried out in accordance with the Law of RM on Official Statistics, Strategy for the Development of Statistics and Institutional Development Plan of the National Bureau of Statistics for 2009-2011.

RESPONSIBILITIES AND ACTIVITIES TO BE PERFORMED

The consultant working under this assignment is expected to perform the following activities:

1) *Preparatory Stage* including actions like:

- Get acquainted with the results of previous activities undertaken by the National Bureau of Statistics in the concerned area (mission reports of the Romanian experts, other), as well as other resources on short-term enterprises statistics (international standards and best practices, national legal, financial acts and regulations, etc.);
- Analyze statistical toolkit of *UNICA survey on enterprises* (statistical questionnaires and related guidelines developed by NBS so far) in the context of their correspondence with National Accounting Standards and particularities of the national accounting system;
- On the basis of the analysed materials, define the working methodology, own vision on the accomplishment of the assignment, draft an action plan, discuss and endorse all these with NBS & Project;
- On the basis of the discussions with representatives of NBS, adjust the questionnaires and related instructions;
- Carry out the testing of the questionnaires through their filling in by at least 10 enterprises of different size (5 big enterprises, 3 medium size and 2 small size) and from different sectors of national economy;
- Collect, analyse the testing results and discuss them with the interested NBS's staff;
- Adjust correspondingly the statistical toolkit with the required changes;
- Participate at the round-table organised by NBS with the participation of statistical respondents (providers of statistical data related to the integrated survey) and users of statistical information to be produced on the basis of the short-term statistical survey on enterprises;
 - The purpose of this round-table will be:
 - i. to reach a joint understanding of integrated statistical survey on enterprises, its role and advantages, limitations, periodicity, structure and features;
 - ii. familiarise with /introduce new indicators, harmonised to the EU standards and best practices, which will be developed on the basis of collected data .
- Develop practical recommendations and detailed explanations for questionnaires' filling in on the basis of examples/study cases and their publishing in professional magazines for the use of statistical respondents and their accountants;
- Develop the final report on accomplished assignment.

The national consultant will ensure a high level of analytical support, efficient communication and cooperation with NBS staff with whom the consultant should coordinate all actions/deliverables; perform a team-work together with the specialists of NBS for the successful fulfilment of the formulated tasks.

DELIVERABLES AND TIMEFRAME

Performing the mentioned above activities, the consultants will be responsible for delivering of the following outputs, comprising the main milestones:

Deliverable	Tentative timeframe / deadline
1. Detailed Action Plan and work schedule, including own working methodology & approach on the tasks' accomplishment (to be agreed with NBS and the Project)	By August 31, 2010
2. (if applicable/required) Survey's questionnaires and related filling instructions adjusted on the basis of discussions with representatives of NBS	By September 6, 2010
3. Analysis of the results of testing the questionnaires & instructions in the field with at least 10 enterprises (to be presented to and discussed with NBS and the Project)	By September 27, 2010
4. Presentation/speech during the round-table organised by NBS with the participation of statistical respondents and users of statistical information produced on the basis of the short-term statistical survey on enterprises	Between 11-20 October, 2010
5. Practical recommendations and detailed explanations for questionnaires' filling in on the basis of examples/study cases and their publishing in professional magazines for the use of statistical respondents	By November 1, 2010
6. Final report on assignment including stages passed, inventory of resources used, results obtained versus expected, impact of obtained results, risks overcome and problems faced, lessons learned, recommendations etc. (to be approved by the Project)	By November 5, 2010

All the deliverables have to be coordinated and agreed with the leadership of the NBS and be provided in Romanian, hard and electronic copy, except deliveries 3 and 6 which should be also provided in English.

The activities under the present assignment are supposed to commence at the **end of August** and be completed by the **5th of November 2010, not exceeding 45 man-days**.

REPORTING REQUIREMENTS

The Consultant has to submit (in English) Project Progress Reports (PPR) at appropriate intervals during the assignment. The progress reports should summarize in progress, timesheets, difficulties encountered, results accomplished as well as recommendations, any requests and plans for project activities for the forthcoming reporting period. Reports should be shared with all partners involved and even could be discussed during regular working meetings.

All reports shall be submitted to the Project Manager who is responsible for approving the reports and deliverables (with prior coordination with the Coordination Team created under the present assignment). The National Project Coordinator will supervise the progress and quality of each stage and the overall process.

Qualifications and Competencies

The following qualification criteria are applied:

Education:

- Advanced degree in accounting, economics, statistics, and/or areas relevant for the assignment;
- Other formal education relevant for the assignment;

Experience:

- At least 5 years working experience in accounting, including proved experience of bookkeeping for self-financing enterprises in any economy sector;
- Previous experience and participation at development of the national accounting standards (would be an advantage);
- Proven records on development of methodological recommendations, publications, articles in the field of accounting;
- Experience in working with international organizations and UN agencies in particular;

Competencies and Skills:

- Thorough knowledge of bookkeeping in self-financing enterprises;
- Good knowledge, proved by appropriate experience, of peculiarities of maintenance of records on business transactions in industrial, construction, commercial, service enterprises;
- Familiarity with the legal framework pertinent to the national accounting system;
- Strong analytical skills;
- Familiarity with UN's mandate;
- Excellent communications skills in oral and written Romanian;
- Good knowledge of Russian and English will be an asset;

Personal Qualities and other requirements:

- Good interpersonal skills, solid judgment/decision making, initiative and creativity;
- Availability to work with UNDP and NBS during the indicated/approved period;
- Cultural and gender sensitivity.

Institutional Arrangements

The selected consultant will work in close cooperation with the UNDP's counterpart at the National Bureau of Statistics – for substantive aspects of the assignment, and under the direct supervision of the Project Manager – for administrative aspects. The consultants will report to the NBS appointed representative and the Project Manager.

Performance Evaluation

Contractor's performance will be evaluated against such criteria as: timeliness, responsibility, initiative, communication, accuracy, and quality of the products delivered.

EVALUATION AND COMPARISON OF PROPOSALS

A two-stage procedure will be utilized in evaluating the proposals, evaluation of the technical proposal being completed prior to any price proposal being opened and compared:

- A) Technical evaluation (max 350 points) – 70%,
- B) Financial evaluation (max 150 points) – 30%.

The **technical proposal** is evaluated on the basis of its responsiveness to the Term of Reference (TOR) and 350 points is the obtainable score in the evaluation of the technical proposals. The technical evaluation criteria (derived from the specifications in TOR) are grouped into two main categories: 1) Consultant's Expertise and Capacity, 2) Proposed vision on tasks' achievement.

Only candidates who have passed over the mandatory criteria and have accumulated at least 245 points under technical evaluation will be pre-selected and qualified for the next round of **financial evaluation**. Cost is rendered as an award criterion, which will be 30% out of a total score of 500 of all the desirable factors of the request for proposals.

Only **pre-selected candidates** will be requested to provide the financial offer.

Interviews with the pre-selected candidates might be organized aiming at revealing the personal qualities (communication, interpersonal skills etc.), or confirming, as well, the expertise and capacities competencies (maybe insufficiently) described in the applications.

The following **evaluation criteria** will be applied on technical and financial proposals:

Evaluation criteria	Points Obtainable
TECHNICAL EVALUATION (Score Weight 70% of 500 points)	
1. Consultant's Expertise and Capacity, including:	
1.1 Relevant University Degree (under-Master's – 20 pts, Master's – +5 pts, PhD - +5 pts);	30
1.2 At least 5 years working experience in accounting, including proved experience of bookkeeping for self-financing enterprises in any economy sector;	50
1.3 Previous experience and participation at development of the national accounting standards (would be an advantage);	40
1.4 Proven records on development of methodological recommendations, publications, articles in the field of accounting;	30
1.5 Good knowledge, confirmed by appropriate experience, of peculiarities of maintenance of records on business transactions in industrial, construction, commercial, service enterprises;	40
1.6 Familiarity with the legal framework pertinent to the national accounting system;	30
1.7 Previous experience in working with international organizations and UN agencies in particular;	10
1.8 Proficiency in Romanian, Russian and English (Romanian – 15 pts, Russian – 5 pts, English – 5 pts);	20
2. Proposed vision on tasks' achievement, including:	
2.1 Vision is stipulated clearly and is relevant for the achieving of the assignment objectives, work components are adequately weighted	50
2.2 Efficient and realistic work plan, task properly (in sufficient detail) addressed	40
2.3 Pre-analysis used for development of application proposal (qualitative contribution to the initial Terms of Reference)	10
TOTAL technical score	350
FINANCIAL EVALUATION (Score Weight 30% of 500 points)	
3. Budget - Financial proposal corresponding to the volume of work	150
Total points for Budget	150
TOTAL EVALUATION SCORE	500

The contract will be awarded to the **winning candidate** who has obtained the highest cumulative score calculated as:

$$\text{Total score} = T_x + (\text{Flowest}/F_x) * 150,$$

where T_x – technical score for Offeror x , F_x – financial offer for Offeror x , Flowest – the lowest financial offer, of all evaluated bid prices among responsive bids.

Annex 1. List of statistical questionnaires to be replaced by the UNICA survey questionnaire

No	Title	Periodicity	Collected from	Deadline	No. of respondents (2009)
1-M	Number of remuneration of the personnel	monthly	Economic and social units with 20 and more employees	the 10 th day	7850
1-comerț – angro	Retail trade	quarterly	Economic agents that main activity of which is retail trade and which have more than 9 employees	The 35 th day	600
1-comerț	Retail trade, sale and repair of vehicles, repair of household and personal goods	monthly	Economic agents that perform retail trade activity regardless of property type	the 10 th day	7209
1-servicii	Volume of paid services provided to population	monthly	Economic agents who perform paid services to population regardless of property type	the 10 th day	4660
2-inv	Regarding the investments	quarterly	Legal entities which perform investment activity	the 12 th day	3262
1-CC	Specialized construction entrepreneurial works.	quarterly	Enterprises working on contract and organisations which perform constructions and repair activities	the 12 th day	1180
1-p	Production		Enterprises performing main industrial activities, with 10 and more employees	the 12 th day	650
5-C	Consumptions and expenditures of enterprises	quarterly	Economic agents which comply to at least one of the following criteria: - have gained incomes from sales more than 300 thou lei - average number of employees is more than 3 persons	the 25 th day	22800

Annex 2.