



# MINISTRY OF CLIMATE CHANGE

## INTERNAL PROCUREMENT GUIDELINE

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## DEFINITIONS

<b>Requesting officer</b>	<i>Refers to whoever is initiating the need for the specific procurement of services or goods, he/she must to be a current officer working within the current Government</i>
<b>Cabinet Officer</b>	<i>The officer which work within the office of the Honourable Minister of Climate Change</i>
<b>Officer</b>	<i>means a person employed in the Public Service whether on the permanent officer or temporarily or on probation or as a casual employee or daily rated worker, whether by way of written contract or otherwise;</i>
<b>DG</b>	<i>Refers to the Director General for the Ministry of Climate Change</i>
<b>Imprest Holder</b>	<i>Is the person applying for the accountable/standing imprest and the cheque was printed to his/her name</i>
<b>Head of Agency</b>	<i>According to the PFEM Act # 08 of 2002 refers to the Director General or within Cabinet the Minister</i>
<b>LPO</b>	<i>Refers to local purchase order which is the standard payment document for the Government</i>
<b>OIC</b>	<i>OIC refers to Officer in Charge</i>
<b>Acting DG</b>	<i>Refers to someone normally a Director which will be appointed in writing upon his/her absence</i>
<b>CTB</b>	<i>Refers to the Office of the Governments Central Tenders Board</i>
<b>Minister</b>	<i>Minister of Climate Change</i>
<b>PA</b>	<i>Political Appointee</i>
<b>Authenticity</b>	<i>Genuine, real, veritable share the sense of actuality and lack of falsehood or misrepresentation</i>
<b>EA</b>	<i>Expenditure Analyst is the officer working at the Department of Finance &amp; Treasury</i>

## PART A- INTRODUCTION

### BACKGROUND:

The procedures were being developed to strengthen the internal financial management controls:

- The Head of Agency which is a Director General of the Ministry according to Public Finance Management Act # 8 of 2002 Part 2 (1) (a)
- PFEM Act # 08 of 2002 Part 2 (5)
  - (1) page 6 states - *The head of an agency must manage the affairs of the agency in a way that promotes the efficient, effective and ethical use of the public resources and the public money for which the head of the agency is responsible*
  - (2) *The regulations may make provision for ensuring or promoting:*
    - (a) *the efficient, effective and ethical use of public resources and public money; and*
    - (b) *proper accountability for the use and management of public resources and public money*
- Under PFEM Act Section (section hat a Head of Agency must ensure at all times the operation of funds is subject to adequate financial control, including regular accounting drawn from the imprest
- Under the Financial Regulations Order No 88 of 2021 states the Responsibilities of the Head of Agency (page 10)
- To strengthen compliance and to place reflect the process and procedures mention in [PFEM Act & Government Contract and Tenders Act](#) and place emphasis on Best practice and Best Value for money.

### LEGISLATIVE AUTHORITY:

The Ministry of Climate Change procurement guidelines are being based along good transparent work practice and adapted according to:

- Public Finance and Economic Management (PFEM) Act No 8 of 2002
  - Financial Regulations Order No 21 of 2012 AND Financial Regulations Order No 88 of 2021
    - Part 5 – Purchasing , Approval And Payment For Goods And Services
      - Divison 1 – Purchasing of goods and services
      - Divison 2 – Approval of payments
    - Part 6 – Imprests
      - 6.1 Types of imprest
      - 6.2 Application for an imprest
      - 6.3 Register of imprests
      - 6.4 Responsibilities of the imprest holder
      - 6.5 Accounting for imprests
      - 6.5 Safe custody of imprests
      - 6.7 Transfer of imprests
- [Government Contract & Tenders Act Cap 245.](#)

## PART B (Procurement - Corporate service unit & Departments)

### 1. Procurement procedures less than One Million vatu. - **LOW VALUE Category B & C**

- 1.1. Payment requisition *Annex 1* form must be filled correctly by requesting officer and reviewed by finance /procurement officer.
- 1.2. The requisition form must be given to the Director General or Director or Authorized Manager for his/her consent by signing or written approval
- 1.3. Finance officer processes LPO, the Authorized Signatories to sign
- 1.4. The approved LPO is taken to the supplier by requesting officer.
- 1.5. Finance officer will forward LPO's apart from supplier bills to DoFT. Example: *DSA/Imprest*.

### 2. Procurement procedures One Million vatu and above but below Ten million vatu. – Request for Quotation (RFQ) - **LOW VALUE Category A**

- 2.1. Director General shall consult with Directors and instruct FM, Finance officers & Procurement officers to facilitate RFQ procurements following the prescribed RFQ procedures
- 2.2. Methods of RFQ:
  - 2.2.1. Prepare tender documents and advertise/send to potential suppliers (minimum 3);
  - 2.2.2. Head of agency pre-approve list of the Technical evaluation committee (TEC).
  - 2.2.3. TEC evaluates tender submissions from suppliers and completes tender evaluation assessment form (TEAF);
  - 2.2.4. Head of agency signs tender evaluation assessment form. If the head of agency disagrees with the recommendations of the tender evaluation committee, the procurement process must be restarted.
  - 2.2.5. Tender documents, signed tender evaluation assessment form (TEAF) and quotations are sent to Ministry of Finance & Economic Management (MFEM) Expenditure Analyst (EA) who must verify that the:
    - Tender assessment evaluation form has been completed correctly and signed by head of agency;
    - Agency has the financial ability to meet the contract obligations; iii. Procurement is aligned with agency's business plan; IV. Correct tender process has been followed and selection of preferred supplier has been justified.
  - 2.2.6. EA sends signed EA verification form to the agency;
  - 2.2.7. Contract prepared using standard contract document and signed by head of agency;
  - 2.2.8. Signed contract, supplier invoice, assessment, evaluation form, supplier quotations, and EA verification form must attached with the LPO to MFEM for payment.
  - 2.2.9. Limited and selective tendering may be used only in exceptional circumstances and the use of which must be clearly explained and justified in the quotation assessment evaluation form.

### 3. Procurement procedures Ten Million vatu and above – Request for Tender (RFT) **HIGH VALUE.**

- 3.1. Director General will instruct Directors and Finance Officers to facilitate high value procurement in consultation with the Central Tenders Board office.
- 3.2. Tender method:
  - 3.2.1. First confirm with MFEM there is sufficient financial ability to meet all obligations of the contract;
  - 3.2.2. Default method is open, competitive, and transparent. Limited tendering only in exceptional circumstances. Methods are described on the CTB website <https://ctb.gov.vu/>, including the following
  - 3.2.3. Use standard tendering and contract documents on CTB website <https://ctb.gov.vu/>
  - 3.2.4. Contract Extension/Variation (1) Must be approved by CTB (2) See section 3B of Act for relevant criteria

3.2.5. Award Restrictions Can only be awarded to a supplier with a Tax Clearance Certificate and other Due Diligence checks

**4. Government Official procurement DSA / Subsistence Allowance (Local travel)**

- 4.1. Officer travelling must submit completed DSA claim (PSC Form 4.4) to the Finance officer to process not less than ten (10) working days of the due date for travel – *ref Financial Circular no 6 of 2021*.
- 4.2. The officer traveling must make sure the Director/Director General Approves the PSC FORM 4-4.
- 4.3. Officer travelling must provide a valid flight itinerary or a confirmation to prove the duration of travel.
- 4.4. Finance Officer will process LPO for the DSA claim and submit to Department of Finance for cheque payment.

**5. Government Officials Procurement of Accountable Imprest application for (Local travel or other local events)**

- 5.1. Imprest must not be issued to officer not travelling – *ref Financial Regulation Order No. 88 of 2021 Part 6 32(1)*
- 5.2. All travelling documents must be submitted to Finance officer 10 days prior to travelling dates – *ref Financial Circular no 6 of 2021*.
- 5.3. Accountable imprest application amount VT 1,000,000 will be assessed and approved by Director of Department of Finance (DoFT) – *ref Financial Circular no 6 of 2021*
- 5.4. Application for Official Entertainment 8COP over VT 30,000 must be approved by Minister Finance & Economic Management – *ref Financial Circular no 6 of 2021* before using the service and LPO to be committed
- 5.5. The officer travelling must prepare and print breakdown (*Annex 2*) of the forecasted expenses he/she will incur during the course and duration of the travel
- 5.6. The travel requisition form (*Annex 2*) must go through the office of the Director General / Director for approval
- 5.7. Officer travelling must provide a copy of their flight itinerary to prove the duration of their travel.
- 5.8. Director General/Director will approve accountable imprest form
- 5.9. Accountable imprest must not be used to pay food/rations (*unless food is for a meeting – official entertainment*), or items which are considered personal items Supporting note from Director/Director General to confirm this travelling or other activity.
- 5.10. Officer travelling must return cash to Finance Department for the imprest or DSA if travel is cancelled similar to instances whenever travel period is reduced due to circumstances difference has to be returned

**6. Government Officials procurement Accountable Imprest application for (international Travel or other International Events)**

- 6.1. Officer must fill in the travel requisition form (*Annex 2*)
- 6.2. The Director General/Directors must review and consent travel requisition form (*Annex 2*)
- 6.3. The officer travelling must prepare and print breakdown of the expenses he/she will incur during the course and duration of the travel. *Detail of forecasted expenses for travel for accommodation (refer to Annex 2)*
- 6.4. The officer travelling must fill up the standard government travel form PSC FORM 4-5, PSC FORM 4-6 (*see the Pubic Service Officer Manual PSSM*)
- 6.5. It is the responsibility for officer travelling to fill up that form and have the Head of Department approve. Finance officer will not produce LPO in system unless this form is approved. (Invitation Letter, acceptance letter and other purpose)
- 6.6. The accountable imprest form has to be filled by travelling officer and approved by Director General/Director.
- 6.7. Officer travelling must provide a copy of their flight itinerary or copy of the paid e-ticket Accountable imprest must not be used to pay food/rations (*unless food is for a meeting – official entertainment*), or items which are considered personal items

**7. Government Officials Retirement of accountable imprests local travel**

- 7.1. All receipts for expenses incurred during the trip MUST be genuine and attached
- 7.2. Officer travelling MUST have the standard receipt book when travelling in remote islands.
- 7.3. Receipts must be provided by the person/supplier, which had provided the service or goods
- 7.4. All receipts must include valid contacts for the supplier in case of transport a vehicle registration number and contact for the vehicle owner and or driver.
- 7.5. Officer travelling must return any remaining cash to Finance Officer Imprest or DSA if travel is cancelled similar to instances whenever travel period is reduced due to circumstances difference has to be returned Officer must provide copy of boarding pass for the return trip when retiring the accountable imprest.
- 7.6. Finance officer must randomly call the supplier to verify the authenticity of the receipts
- 7.7. Officer travelling must verify total amount of receipts verses the amount advanced and provide an imprest acquittal form (Annex 3) to finance officer.
- 7.8. Finance officer will verify imprest acquittal form if he/she is satisfied with the acquittals.
- 7.9. Provide a copy of travelling report to finance officer.
- 18.10 DG/Director will sign the imprest acquittal form and Finance Officer will submit to the Department of Finance

**8. Government Officials Retirement of accountable international travel**

- 8.1. All receipts for expenses incurred during the trip MUST be genuine and attached
- 8.2. Receipts must be provided by the person/supplier, which had provided the service or goods
- 8.3. All receipts must include valid contacts (*email, official stamp*) for the supplier
- 8.4. If there is remaining cash the imprest holder will go to Finance Department cashier to deposit the remains provided with a receipt, which will be combined with the other receipts
- 8.5. Officer must provide copy of boarding pass for the return trip when retiring the accountable imprest
- 8.6. Officer travelling must verify total amount of receipts verses the amount advanced and provide an imprest acquittal form (Annex 3) to Finance Officer.
- 8.7. Provide a copy of travelling report to the finance officer.
- 8.8. Finance officer will verify imprest form if he/she is satisfied with the acquittals
- 8.9. DG/Director will sign the imprest acquittal form and finance officer will submit to the Department of Finance



## Part C – (Procurement – Cabinet unit)

9. **Cabinet Office - Procurement procedures less than One Million vatu. - LOW VALUE Category B & C**
  - 9.1. Payment requisition *Annex 1* form must be filled correctly by requesting officer and reviewed by finance/procurement officer, it must contain Hon Minister's consent
  - 9.2. The requisition form must be given to the Director General for his/her consent by signing or written approval before to the finance officer
  - 9.3. Finance officer processes LPO, the Authorized Signatories to sign
  - 9.4. The approved LPO is taken to the supplier by requesting officer.
  - 9.5. Finance officer will forward LPO's apart from supplier bills to DoFT. Example: *DSA/Imprest*.
  
10. **Cabinet Office - Procurement procedures One Million vatu and above but below Ten million vatu. – Request for Quotation (RFQ) - LOW VALUE Category A**
  - 10.1.1. Any Cabinet Office procurements with the value of VT 1,000,000 to VT 10,000,000 will be referred to the office of the Director General to facilitate the procurement process
  
11. **Cabinet Office - Procurement procedures Ten Million vatu and above – Request for Tender (RFT) – HIGH VALUE.**
  - 11.1.1. Any Cabinet Office procurements with the value of VT 10,000,000 and above will be referred to the office of the Director General to facilitate the procurement process
  
12. **Cabinet Office - Official procurement DSA / Subsistence Allowance (Local travel)**
  - 12.1. Officer travelling must submit completed DSA claim (PSC Form 4.4) to the Finance officer to process not less than ten (10) working days of the due date for travel – *ref Financial Circular no 6 of 2021*.
  - 12.2. The officer traveling must make sure the Director/Director General Approves the PSC FORM 4-4.
  - 12.3. Officer travelling must provide a valid flight itinerary or a confirmation to prove the duration of travel.
  - 12.4. Finance Officer will process LPO for the DSA claim and submit to Department of Finance for cheque payment.
  
13. **Cabinet Office - Officials Procurement of Accountable Imprest application for (Local travel or other local events)**
  - 13.1. Imprest must not be issued to officer not travelling – *ref Financial Regulation Order No. 88 of 2021 Part 6 32(1)*
  - 13.2. All travelling documents must be submitted to Finance officer 10 days prior to travelling dates – *ref Financial Circular no 6 of 2021*.
  - 13.3. Accountable imprest application amount VT 1,000,000 will be assessed and approved by Director of Department of Finance (DoFT) – *ref Financial Circular no 6 of 2021*
  - 13.4. Application for Official Entertainment 8COP over VT 30,000 must be approved by Minister Finance & Economic Management – *ref Financial Circular no 6 of 2021* before using the service and LPO to be committed
  - 13.5. The officer travelling must prepare and print breakdown (*Annex 2*) of the forecasted expenses he/she will incur during the course and duration of the travel
  - 13.6. The travel requisition form (*Annex 2*) must go through the office of the Director General / Director for approval
  - 13.7. Officer travelling must provide a copy of their flight itinerary to prove the duration of their travel.
  - 13.8. Director General/Director will approve accountable imprest form
  - 13.9. Accountable imprest must not be used to pay food/rations (*unless food is for a meeting – official entertainment*), or items which are considered personal items Supporting note from Director/Director General to confirm this travelling or other activity.

- 13.10. Officer travelling must return cash to Finance Department for the imprest or DSA if travel is cancelled similar to instances whenever travel period is reduced due to circumstances difference has to be returned

**14. Cabinet Office - Officials procurement Accountable Imprest application for (international Travel or other International Events)**

- 14.1. Officer travelling must fill in the travel requisition form (*Annex 2*)
- 14.2. The Director General/Directors must review and consent travel requisition form (*Annex 2*)
- 14.3. The officer travelling must prepare and print breakdown of the expenses he/she will incur during the course and duration of the travel. *Detail of forecasted expenses for travel for accommodation (refer to Annex 2)*
- 14.4. The officer travelling must fill up the standard government travel form PSC FORM 4-5, PSC FORM 4-6 (*see the Public Service Officer Manual PSSM*)
- 14.5. It is the responsibility for officer travelling to fill up that form and have the Head of Department approve. Finance officer will not produce LPO in system unless this form is approved. (Invitation Letter, acceptance letter and other purpose)
- 14.6. The accountable imprest form has to be filled by travelling officer and approved by Director General/Director.
- 14.7. Officer travelling must provide a copy of their flight itinerary or copy of the paid e-ticket  
Accountable imprest must not be used to pay food/rations (*unless food is for a meeting – official entertainment*), or items which are considered personal items

**15. Cabinet Office - Officials Retirement of accountable imprests local travel**

- 15.1. All receipts for expenses incurred during the trip MUST be genuine and attached
- 15.2. Officer travelling MUST have the standard receipt book when travelling in remote islands.
- 15.3. Receipts must be provided by the person/supplier, which had provided the service or goods
- 15.4. All receipts must include valid contacts for the supplier in case of transport a vehicle registration number and contact for the vehicle owner and or driver.
- 15.5. Officer travelling must return any remaining cash to Finance Officer Imprest or DSA if travel is cancelled similar to instances whenever travel period is reduced due to circumstances difference has to be returned Officer must provide copy of boarding pass for the return trip when retiring the accountable imprest.
- 15.6. Finance officer must randomly call the supplier to verify the authenticity of the receipts
- 15.7. Officer travelling must verify total amount of receipts verses the amount advanced and provide an imprest acquittal form (Annex 3) to finance officer.
- 15.8. Finance officer will verify imprest acquittal form if he/she is satisfied with the acquittals.
- 15.9. Provide a copy of travelling report to finance officer.
- 18.11 DG/Director will sign the imprest acquittal form and Finance Officer will submit to the Department of Finance

**16. Cabinet Office - Officials Retirement of accountable international travel**

- 16.1. All receipts for expenses incurred during the trip MUST be genuine and attached
- 16.2. Receipts must be provided by the person/supplier, which had provided the service or goods
- 16.3. All receipts must include valid contacts (*email, official stamp*) for the supplier
- 16.4. If there is remaining cash the imprest holder will go to Finance Department cashier to deposit the remains provided with a receipt, which will be combined with the other receipts
- 16.5. Officer must provide copy of boarding pass for the return trip when retiring the accountable imprest
- 16.6. Officer travelling must verify total amount of receipts verses the amount advanced and provide an imprest acquittal form (Annex 3) to Finance Officer.
- 16.7. Provide a copy of travelling report to the finance officer.
- 16.8. Finance officer will verify imprest form if he/she is satisfied with the acquittals

16.9. DG/Director will sign the imprest acquittal form and finance officer will submit to the Department of Finance

**APPROVAL OF MINISTRY OF CLIMATE CHANGE PROCUREMENT GUIDELINE**

Approved By:

\_\_\_\_\_  
*Eslin Garaebiti*  
**Director General**  
**Ministry of Climate Change**

Date of Approval \_\_\_\_\_