

**Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Anamnagar, Kathmandu, Nepal**



**REQUEST FOR EXPRESSIONS OF INTEREST
(CONSULTING SERVICES – FIRMS SELECTION)
Publication Date: May 4, 2019**

Country: *Nepal*

Project: *Integrated Public Financial Management Reform Project*

Grant No.: TF-A07474

Assignment Title: *Consulting Services for Nepal Public Sector Accounting Standards (NPSAS) Implementation*

Reference No. NP-FCGO-11019 –CS- QCBS

The *Government of Nepal* has received a grant from the Multi-Donor Trust Fund through the World Bank(IDA) toward the cost of the Integrated Public Financial Management Reform Project intends to apply part of the proceeds for consulting services.

The consulting services (“the Services”) include: **Support all economic entities and Financial Comptroller General Office (FCGO) to prepare NPSAS based financial statements of federal, provincial and local level economic entities, their consolidation and to conduct capacity enhancement trainings and workshops. The assignment needs Senior Financial Management Specialist (1) and Financial Management Specialists (2) for 24 months and finance technicians (7) for 18 months. The assignment will tentatively start from the mid July, 2019.**

The detailed Terms of Reference (TOR) for the assignment *can be found at the following website: ([https://www.fcgo.gov.np/publications/NPSAS consultant](https://www.fcgo.gov.np/publications/NPSAS_consultant)).*

or

Financial Comptroller General Office, Anamnagar Kathmandu, (Procurement Unit)

The **Financial Comptroller General Office** now invites eligible consulting firms (“Consultants”) to indicate their interest in providing the Services. Interested Consultants should provide information demonstrating that they have the required qualifications and relevant experience to perform the Services. The short listing criteria are:

- General Experience of the firm
- Specific Experience of the firm
- Availability of professional staffs in the firm
- Financial information of last five years



Key Experts will not be evaluated at the short listing stage.

The attention of interested Consultants is drawn to Section III, paragraphs, 3.14, 3.16, and 3.17 of the World Bank's "Procurement Regulations for IPF Borrowers" July 2016 revised November 2017 and August 2018 ("Procurement Regulations"), setting forth the World Bank's policy on conflict of interest.

Consultants may associate with other firms to enhance their qualifications, but should indicate clearly whether the association is in the form of a joint venture. In the case of a joint venture, all the partners in the joint venture shall be jointly and severally liable for the entire contract, if selected.

A Consultant will be selected in accordance with the *Quality and Cost Based Selection* method set out in the Procurement Regulations.

This REoI notice and ToR can be downloaded from our website: www.fcgo.gov.np/notices. Interested Consulting firms may obtain further information by sending email or visiting at the address below during office hours [10.00 to 17.00 hours]. Only the shortlisted firms will be provided with the Request for Proposal (RFP) to submit detailed technical and financial proposal.

Expressions of interest must be delivered in a written form to the address below (in person, or by mail, or by fax, or by e-mail) by May 20, 2019.

Financial Comptroller General Office

Attn: *DFCG, Procurement Unit*
Anamnagar, Kathmandu, Nepal

Tel: 977- 01- 4770734

E-mail: procurementunit@fcgo.gov.np

Government of Nepal
Ministry of Finance
Financial Comptroller General Office

Terms of References (ToR)

for

**Consulting Services for Nepal Public Sector Accounting Standards (NPSAS)
Implementation**




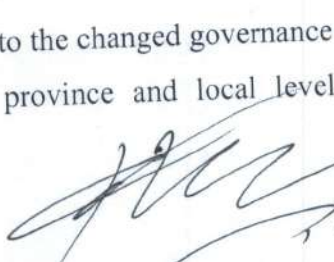


1. Background:

Financial Comptroller General Office (FCGO), as the principal agency under the Ministry of Finance (MoF), is mainly responsible for treasury management, internal audit and preparation of consolidated financial statement of GON. While performing this function, FCGO facilitates budget implementation, oversees expenditure, tracks the collection of revenue and records the loan, Investment and grants of all Government and constitutional bodies. This office is also responsible for the design and development of accounting system and formats, preparing the Annual Financial Statements of the Government of Nepal as annual report and submit it to Office of the Auditor General (OAG) and submit other accounting reports to the OAG and other agencies for loan, grant and government investments. In order to make government financial reporting system at par with international Standards, the Council of ministers has decided to implement NPSAS in Nepal.

The Accounting Standard Board (ASB) has developed Nepal Public Sector Accounting Standards (NPSAS) for financial reporting under cash basis of accounting in line with the International Public Sector Accounting Standards (IPSAS) developed by Public Sector Committee of International Federation of Accounts (IFAC). The Government agreed to adopt NPSAS on 2009/09/16. However, necessary policy and guidelines for adoption are still in process. A pilot implementation was undertaken by the FCGO with the support of consultant in two ministries, i.e., Ministry of Physical Planning; and Ministry of Women, Children and Social Welfare for the FY 2013/14 based on the financial data of FY 2011/12 and 2012/13. These Financial results were submitted to OAG for the audit purpose in 2014/15.

Similarly, the NPSAS based financial reporting was extended to 14 more central economic entities in FY 2015/16 which was succeeded by 15 more central economic entities in FY 2016/17. Finally as per the FCGO pre-determined action plan, all the 43 central economic entities prepared their NPSAS based financial statements and submitted it to OAG for the audit purpose in FY 2017/18.

With due consideration to the changed governance structure, FCGO has a plan to augment the NPSAS scope to the province and local level as well. Strengthening the quality and

comprehensiveness of financial reporting across all tiers of Government, is an integral part of this contract assignment. Progress has been made in all ministries preparing entity level financial statements in accordance with NPSAS (IPSAS cash part 1). However, the standard is not used for preparing /whole of Government financial statements based upon the provincial and local government financial statistics. IPSAS (cash basis) has undergone updates in 2017; these updates are not incorporated in NPSAS.

Government wishes to update NPSAS to align with IPSAS cash 2017 and prepare consolidated financial statements covering the 3 tiers of government (aligned with the legal requirements of consolidating all tiers of government) aligned with IPSAS. Government also wishes to start the process for accrual accounting with a clear road map.

The recently signed Integrated Public Financial Management Reform Project (IPFMRP) of USD 18 million funded by a World Bank administered Multi Donor Trust Fund (MDTF) and Government counterpart has been started to implement. The development objective of the IPFMRP is “Strengthening the effectiveness of selected PFM institutions and procurement institutions, systems, and procedures at the federal and subnational levels.” This project covers 4 main components or parts.

Component 1: Strengthening Public Expenditure and Revenue Management in Federal and Subnational Government, contributes to the PDO by (a) establishing coherent and improved PFM procedures for planning, budgeting, accounting, reporting, internal control, and internal audit across all three tiers of government; and (b) establishing sustainable PFM training arrangements. Component 2: Strengthening the Office of the Auditor General aims to address the strategic objectives of OAGN as articulated in its comprehensive strategic plan and workplan. Component 3: Improving Public Procurement supports the Project by improving public procurement performance progressively in key sector agencies and in subnational governments. Component 4: PFM Reform Management and Coordination (US\$3 million) aims to strengthen PFM reform management in government by strengthening the PEFA Secretariat as the overall PFM reform coordinator; enhance citizen engagement in PFM reform activities; provide flexible support as required to subnational governments and support project-specific administration, coordination, monitoring and evaluation (M&E), and change management as integral means of managing project risks.

Strengthening the quality and comprehensiveness of financial reporting across all tiers of Government, is an integral part of the project. The Nepal Public Sector Accounting standards (NPSAS) based on International Public Sector Accounting Standards (IPSAS), was developed by the Accounting Standards Board, Nepal, in FY2009/10 under SPFM I and II project and was approved by the Cabinet on September 15, 2009 (2066/5/30) and translated in Nepali also. Progress has been made in all ministries with training and capacity building in preparing



entity level financial statements in accordance with NPSAS (IPSAS cash basis). Ministry of Finance, Financial Comptroller General Office responsible for adopting this NPSAS based financial reporting has been planning to prepare the annual consolidated financial statements/whole of Government financial statements based on this standard. IPSAS has undergone several updates and recently updated of 2017. Hence, NPSAS need to be updated align with IPSAS cash basis 2017 and prepare consolidated financial statements covering the 3 tiers of government (aligned with the legal requirements of consolidating all tiers of government) aligned with IPSAS. In this context, GoN has realized to initiate the process of preparing for accrual accounting too.

With due consideration to the changed governance structure, FCGO has a plan to augment the NPSAS scope to the province and local level as well. In order to materialize the existing plan, FCGO has decided to hire consulting firm to support all economic entities and FCGO to prepare NPSAS based financial statements of federal, provincial and local level economic entities, their consolidation and to conduct capacity enhancement trainings and workshops.

2. Objective of the Consulting Service:

The main objectives of the consultancy service are:

- To implement the NPSAS effectively and efficiently at the three tiers of government to enhance better disclosure of the financial transactions.
- To enhance disclosure and comparability of financial transactions of GON by preparing quality financial statements in compliance with NPSAS in all the central Economic Entities of GoN, and the provincial entities of each province and submit for audit to OAG.
- To enable preparing Consolidated Financial statements of central and provincial governments in compliance with NPSAS and submit for audit to OAG.
- To produce quality financial reports by providing technical assistance to prepare Financial Statements to all Economic entities of Federal, Provincial and support governments for better disclosure
- To enhance the capacity of the employees of Federal, Province and Local level economic entities in the area of NPSAS.



The specific objectives of the consultancy service are to:

- Build capacity and Provide Technical Assistance for the preparation of NPSAS based financial statement at the Federal, Province and local level. This aims capacity development for effective and efficient applications of NPSAS in all three tiers governments.
- Provide support to prepare the annual consolidated financial statements of FY 2018/19 and 2019/20
- Prepare the NPSAS based consolidated financial statement of federal and Province level and support local level governments to prepare NPSAS based financial reports.
- Support NPSAS to align with IPSAS Cash Basis 2017 and build capacity to comply with revised NPSAS.

3. Scope of the Services and Activities:

NPSAS:

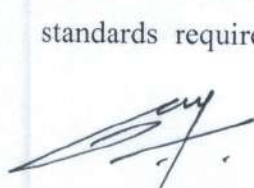
To achieve the aforementioned objectives, the consultant shall carry out the following functions and services to FCGO, Province Treasury Offices and the local bodies:

i. Knowledge Management System and Dissemination:

The consultant shall develop knowledge management system (as prevailing in this field) of the functions, performances and progress of the activities of FCGO and federal level economic (controlling) entities under it. They should disseminate such information in every months by organizing a monthly meeting for all officials (Accounts officers and above) at the convenience time of FCGO and Province Treasury officials. The consultant should also develop a chronological event, decision record management system for this system and ensure its efficient operation.

ii. Capacity Development and Skills Inventory:

The consultant shall keep a vigil of the skills of the manpower and overall capacity of the PFM staff. In this process they should assess, check the gaps with competence standards required and recommend the capacity development plan to FCGO and



Province Treasury Offices. In doing so, the consultants should be aware of the competency level required to perform the jobs even in moderate future and recommend the necessary changes in institutions, skills, rule and regulation, working methods, sop, organizational setting etc. The consultant is also required to prepare Skill Inventories of employees at FCGO and the federal level economic entities (controlling entities) it as per their expertise and skills in the given areas.

iii. *Review of literature and NPSAS:*

The consultant shall review the literature on NPSAS and study NPSAS and the previous individual and consolidated financial statements of all economic entities and their Audit report, Training materials, Training Modules and format of Preparing Financial statements in Compliance with NPSAS and FCGO Guidelines along with the Financial Procedures Act of federal level and province levels.

iv. *Meeting with GoN officials :*

Consultant shall visit all central economic entities of Federal, Provincial and selected local governments, OAG, FCGO, and MOF and province level economic entities(controlling) and Province Treasury Offices and conduct meetings with the government officials related to preparation and approval of NPSAS based financial statements.

v. *Training and Technical Assistance to the economic entities at Federal, Provincial governments along with the local level entities :*

The consultant should provide capacity development training to the central economic entities of the Federal, Provincial and Local government finance staffs and provide technical assistance and as and when asked for such assistance regarding the preparation of NPSAS based financial statements.

vi. *Support and help in data entry and consolidation process:*

The consultant shall help in data entry and consolidation process to the economic entities to prepare NPSAS based financial statements of the Federal, Province and local level government.



- vii. Conduct a study for mapping of the economic entities of all 3 tiers of government prepare a report

The consultant needs to conduct research study on the issues related to mapping of the economic entities

- viii. Provide trainings to implement updated NPSAS aligned with IPSAS Cash Basis 2017 and build capacity to comply with revised NPSAS, road map with clear timelines for bridging the gaps between current accounting and reporting practices and the requirements under IPSAS cash basis 2017.

- ix. *Final Report Dissemination Workshop and Interaction program of the Stakeholders :*

The consultant shall conduct workshops and interaction program with the concerned stakeholders as selected by the FCGO regarding the NPSAS. The time of such workshop and the name of the participants will be as decided by the FCGO Human Resource Development section with coordination to Province Treasury Offices.

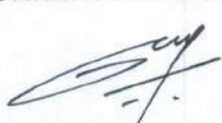


- x. *Final Reports:*

The consultant shall prepare final draft report and final report covering all of the activities and research conducted along with the Consolidated Financial Statement of the Federal, Province and local governments.



4. Main/Specific Duties/Responsibilities.

The consultant shall be responsible to perform the following tasks and responsibilities under the technical direction and supervision of FCGO's Human Resource Development, Planning and Monitoring Section by considering the given objectives of the assignment:

- Develop training materials and to provide TOT training for the preparation of economic entity level and consolidated financial statements based on revised NPSAS.
- Provide training materials on NPSAS and carry out a training of trainers program for the federal government and provinces.
- Providing technical assistance for the preparation of NPSAS based financial statements in all Central, Province and Local level and Prepare consolidated Financial Statements of federal, provincial and local governments.

- Participate in meeting of NPSAS steering committee on FCGO regarding NPSAS implementation if required.
- Work in coordination with the facilitating team formed by FCGO and Province Treasury Offices to implement NPSAS based reporting.
- Provide technical assistance to prepare Financial Statements to federal and provincial government's economic entities'(controlling entities) staffs as and when required.
- Prepare consolidated financial statements of the federal and province level governments and support local level economic (controlling) entities to prepare NPSAS based financial Statements to submit the Auditor General.
- Finalize the NPSAS based Financial Statements of all entities as per the list provided by the employer and finalize the NPSAS based Consolidated Financial Statement of federal and state level governments.
- Facilitate Economic (controlling) entities (federal, provinces and local) which need extra support for preparation of NPSAS based financial statements as directed by FCGO.
- Come forth in meeting of concerned economic entities of federal and provinces and provide suggestions.
- Provide technical assistance, other study and analysis to prepare consolidated Financial Statements of federal, provincial and local governments.
- Participate in meeting of NPSAS steering committee on FCGO regarding NPSAS implementation if required.
- Shall have to work in coordination with the facilitating team formed by FCGO to implement NPSAS based reporting.
- Support FCGO to prepare action plans, prepare TORs and provide technical advice regarding the implementation of NPSAS.
- Facilitate Economic entities which need extra support for preparation of NPSAS based financial statements as directed by FCGO.
- Come forth in meeting of concerned economic entities and provide suggestions.

- Conduct conceptual and operational training for around 360 employees of economic entities(12 trainings) and other offices regarding NPSAS based financial reporting and manage all logistics for training. The consultant needs to conduct 4 class sessions per day with each session protracted for 1 hour and 40 minutes.
- Conduct Trainings to the finance staff of the local levels at district headquarters to prepare NPSAS based financial statements (for 753 persons)
- Submit the inception, monthly, draft final report and final report as per the schedule mentioned in the reporting requirement.

5 Reporting Requirements and Deliverables: The consultant shall report during or at the completion of the assignment the following reports and deliver the following outputs:

Reports

- I. **Inception Report:** The consultant shall submit the inception report along (Hard and Soft Copy) of the assigned jobs along with the detailed work plan within 15 days from the date of signing of the contract.
- II. **Monthly Progress Reports:** The consultant shall submit the monthly progress report (Hard and Soft Copy) within 7 days after the end of every month along with comprehensive diagnosis of the task such as details of the entity which has been technically assisted, progress about the research study as well as the reports of the training conducted and skill transferred as per TOR within 7 days after the expire of each month.
- III. **Final Report:**

Draft Final Report:

The consultant shall submit Draft final report along with the details of the entity which has been technically assisted as well as the reports of the training conducted, the achievement of training/skill transfer and the final consolidation report of the central and provincial government within the time as prescribed in the contract agreement.





Final Report:

The consultant shall submit the final report not later than the prescribed time in the contract agreement along with details of the entity which has been technically assisted as well as the reports of the training conducted, the achievement of training/skill transfer and the final consolidation report of the federal and provincial governments by incorporating the suggestions provided on the Draft final report.

Output

- Research report

The consultant needs to submit a study report regarding the mapping of economic entities of all 3 tiers of Government.

- Update Federal, province and local level NPSAS reporting manual:

The manual must include guidelines for setting accounting policies, detailed instructions for entity level as well as guidelines for the data entry, consolidation procedure for the preparation of consolidated statements

- Training of trainers workshops (

1. A 3-day workshop comprising 40 participants at the federal level economic entities and 40 participants from provinces and selected local level -the time, venue and the participants will be as selected by the FCGO)

- Technical Assistance to federal, provincial and local level entities:

1. Technical assistance to around 40 central economic entities of the Federal government.

2. Technical assistance to around 10 central economic entity of each provincial government

3. Technical assistance to local government of each province which are contiguous to provincial headquarters and by traveling to the local bodies by the accounting technicians on NPSAS)

- Capacity development training to the Finance staff of the federal, province and local level governments regarding the NPSAS.




1. Training and workshop for Federal government employee(2 day workshop for 45 participants – time, venue and the name of participants will be as decided by the FCGO Human Resource Section),
 2. Training and workshop at each provincial headquarters (2 day workshop for 40 participants – time, venue and the name of participants will be as decided by the FCGO Human Resource Section),
 3. Training and workshop at each provincial headquarters (2 day workshop for around 50 participants of the local bodies – time, venue and the name of participants will be as decided by the FCGO Human Resource Section),
 4. The consultant needs to conduct 4 class sessions per day for each training and with each session protracted for 1 hour and 40 minutes.
- High level Workshops-2 (one for each fiscal year)
 1. High level strategic meeting with concerned stakeholders for the NPSAS future strategy development.(Two, one night two day workshop each comprising 70 participants -time, venue and the name of participants will be as decided by the FCGO Human Resource Section),
 2. The consultant needs to conduct 4 class sessions per training and the duration of each session will be 2 hour. Consultant needs to conduct classes pertaining to IPSAS origin and principles, NPSAS and implementation status in Nepal, the way for the NPSAS based Financial Consolidation, general know how about the NPSAS based Model financial statement, The data entry procedure in the NPSAS based Excel template, support to the generation of financial report of each economic entity and etc,
 - The consultant needs to provide necessary training materials such as Training manual, Excel template, Copy, Pen enclosed in a Clear bag for the propitious execution of the Training.
 - The consultant also needs to arrange the breakfast, lunch and other necessary sustenance arrangement for each participant during training and high level workshop period as recommended by FCGO.





Transfer of knowledge: The consultant should conduct orientation and workshop programs regarding the task assigned to them. They have to perform such programs to extract the feedback and enhance existing knowledge, skills and attitude of the employees. The consultant should be responsible for conducting knowledge management programs as well as transfer of knowledge regarding the course module and training program to boost up the professionalism of FCGO's employees. Besides that consultant is required to organize and disseminate the information and progress made during the said period through formal meeting in FCGO on monthly basis to the concerned officials.

Reporting requirements: The consultant shall prepare and submit the following reports and documents:

S.N.	Reports	Outputs	Estimated Time (from the date of signing the contract)
1	Inception Reports	<ul style="list-style-type: none"> • Comments on ToR • Detailed action plan. 	Within 2 weeks
2	Progress Reports	<ul style="list-style-type: none"> • Progress after delivery of each activities as defined in ToR 	Every fortnightly basis
4	Consultation Report	<ul style="list-style-type: none"> • As per ToR after each consultation 	as and when occurs
5	Gap analysis and future roadmap report	<ul style="list-style-type: none"> • As per ToR 	Within 3 months
7	Major task completion report	<ul style="list-style-type: none"> • As per ToR after delivery of the mentioned time 	as and when task completes/on progress
8	NPSAS national consolidation report	<ul style="list-style-type: none"> • As per TOR/Contract 	As and when required
9	Final Report	<ul style="list-style-type: none"> • As per the ToR and contract final report 	Within 2 month after the end of the fiscal year

5.





6 Facilities/Utilities and logistics to be provided by the Client:

The consultant him/herself shall be responsible for arranging all required utilities/facilities, support staffs and logistics for the completion of the assignment. However, the consultant shall be made available the following facilities/logistics during the service period, if required:

- Shall be made available shared contact room at the FCGO and Province Treasury Office with the counterpart employees of the concerned assignment.
- Shall have access to telephone facilities (local) during the office hours at the FCGO premises and at the Province Treasury Offices in states(7).
- FCGO will avail the name of all the entities that require to prepare NPSAS based financial statement for final audit purpose.
- FCGO will nominate the participants for the training as per the consultant's training schedule approved by the concerned Section of the FCGO.
- The program and curriculum of the training program should be finalized mutually.
- The training venue should be managed by the consultant with the approval from FCGO.
- The relevant information and documents, if any, from FCGO and the concerned authorities, provinces and local levels.

7 Availability of Previous Study documents and Data:

FCGO will provide the following books/documents for the completion of the service:

- Model financial consolidated statements and Financial statements prepared by FCGO
- Suggestions of the previous consultant to implement NPSAS in all government's economy entities.

8 Experience/Qualification/Human Resource Requirement of the consulting firm
Consultants Qualifications and Experience



The consulting firm needs to have following experience in order to be eligible to perform this assignment:

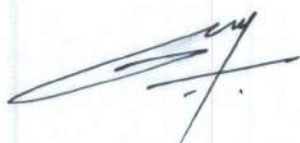
- Specific knowledge and experience in public sector reporting in an environment that follows IPSAS/NPSAS
- General experience: At least of 7 Years as in the field of Financial Management/ in the **Public /Private Sector entities.**
- Specific experience: The consultant must have at least 1 years of experience in the field of NPSAS/IPSAS implementation in the Public sector entities.

a. **Key Staffs/Professional:** The consultant is solely responsible for managing Key staffs/professionals for the task assigned with them as mentioned in scope of works. The below mentioned table will illustrate the tentative requirement of skilled and professional Human Resource needed for the accomplishment of the authorized task:

Description	No.
1. Key Professionals :	
1.1 Senior Finance Expert as a Team Leader (For 24 Months)	1
1.2 Finance Expert as a Team Member (one for FCGO and federal level entities and one for supporting Province levels and local bodies) (For 24 Months)	2
2. Other Support Staffs :	
2.1. Accounting Technicians (one for every province to support the local levels): (18 months)	7

9. Qualification, Training and Experience of Key Staffs/Professionals and Support Staffs:

The consultant must ensure the appointment of the following key staff for the propitious execution of the assignment:





S.N.	Type of Professional	Job Description	Minimum Qualification	Experience	Training
1	Senior Finance Expert (Team Leader)	<ul style="list-style-type: none"> Responsible for completion of task as mentioned in this contract, commitment to efficient and effective service delivery, identify the existing lapses in the NPSAS execution, conduct technical assistance and capacity development training and suggest with necessary measures. Responsible to carry out knowledge transfer on the aforementioned field. 	<p>Advanced Professional Accounting Qualification (equivalent to Professional qualification such as Master's Degree) such as FCA/CA/ACCA/CPA/CPFA equivalent to Masters Degree. and etc.</p> <p>Master's in Business Administration (MBA)/ Masters in Finance and Accounting or equivalent will be preferable</p> <p>Membership in a professional accountancy organization which is a member of the International Federation of Accountants (IFAC) and/or a Master's degree in Accounting, or a relevant field .</p>	<ul style="list-style-type: none"> General experience: At least 7 years relevant work experience in the field of financial administration/accounting/auditing/treasury management in public/private sector entities. Specific Experience: At least 2 year's relevant work experience in the NPSAS/IPSAS execution in Public sector entities. Experience of Chart of Accounts and GFS 2014 	Additional Training exposure on IPSAS/NPSAS from professional accounting institutions such as IFAC, CAPA, SAFA, ICAN and other accounting bodies.
2	Finance Expert	<ul style="list-style-type: none"> Conduct Study, advise, prepare reports and disseminate the training and technical assistance to the PFM staff and furnish with appropriate reform measures. Responsible to carry out knowledge transfer on the aforementioned field. 	<ul style="list-style-type: none"> Professional Qualification such as CA/ACCA/CPA/CPFA. Master's in Business Administration (MBA)/ Masters in Finance and Accounting or Equivalent will be additional advantage. 	<ul style="list-style-type: none"> General experience: At least 5 years relevant work experience in the field of financial administration/accounting/auditing/treasury management in public/private sector entities. Specific Experience: At least 1 year's relevant work experience in the NPSAS/IPSAS execution in Public sector entities. 	Additional Training exposure on IPSAS/NPSAS from professional accounting institutions such as IFAC, CAPA, SAFA, ICAN and other accounting bodies.

Required competencies:

- Ability to demonstrate commitment to efficient and effective service delivery and client-centered focus.
 - Ability to work effectively on own initiative.
 - Advanced critical thinking, problem solving and decision making skills.
 - Fluency in English.
- Good communication (including report writing and presentation) and interpersonal skills





10. Duration and Commencement of the contract

The estimated duration of the assignment is 24 calendar months and expected to commence on or about July 2019.

11. Follow up and Monitoring : Deputy Financial Comptroller General of Human Resource Development, Planning and Monitoring Section will oversee the performance of the consultant as well as Quality Assurance Committee led by Joint Financial Comptroller General will review the reports submitted by the Consultant. The focal section for this task will be Human Resource Development, Planning and Monitoring Section of FCGO.

