

**BOARD
OF
DIRECTORS**

ASIAN DEVELOPMENT BANK

R292-00
1 December 2000

**TECHNICAL ASSISTANCE TO BHUTAN
PUBLIC SECTOR RESOURCE MANAGEMENT
(FINANCED FROM THE JAPAN SPECIAL FUND)**

The attached Report is circulated for the information of the Board. The President approved the technical assistance on 6 October 2000.

For Inquiries: Ms. S. Ho, Programs Department (West)
(Ext. 6221)
Ms. M. Good, Office of the General Counsel
(Ext. 4907)

ASIAN DEVELOPMENT BANK

TAR: BHU 33320

**TECHNICAL ASSISTANCE
(Financed from the Japan Special Fund)**

TO THE

KINGDOM OF BHUTAN

FOR

PUBLIC SECTOR RESOURCE MANAGEMENT

October 2000

CURRENCY EQUIVALENTS

(as of 3 October 2000)

Currency Unit	–	Ngultrum (Nu)
Nu1.00	=	\$0.0216
\$1.00	=	Nu46.195

ABBREVIATIONS

ADB	–	Asian Development Bank
AFD	–	Administrative and finance division
DBA	–	Department of Budget and Accounts
DIT	–	Division of Information and Technology
IT	–	information technology
MOF	–	Ministry of Finance
RIM	–	Royal Institute of Management
TA	–	technical assistance
UNDP	–	United Nations Development Programme

NOTES

- (i) The fiscal year (FY) of the Government and its agencies ends on 30 June. FY before a calendar year denotes the year in which the fiscal year ends. For example, FY2000 begins on 1 July 1999 and ends on 30 June 2000.
- (ii) In this report, "\$" refers to US dollars.

I. INTRODUCTION

1. In April 1999, during the Asian Development Bank (ADB) Country Programming Mission, the Royal Government of Bhutan asked ADB for advisory technical assistance (TA) to improve its public sector resource management. The TA has been included in the TA program for 2000 as reflected in ADB's country assistance plan for Bhutan, 2000-2002. The ADB Fact-Finding mission visited Bhutan from 3 to 11 May 2000 to reach an understanding with the Government on the objectives, scope, cost estimates, financing plan, implementation arrangements, and consultants' terms of reference for consulting services for the TA.¹ Mission members met with officials from the Ministry of Finance (MOF); the administration and finance divisions (AFDs) of various ministries, autonomous bodies, and local administrations; and aid agencies. The TA framework is shown in Appendix 1.

II. BACKGROUND AND RATIONALE

2. The Government has emphasized its priority of strengthening public administration and enhancing good governance through increased efficiency, transparency, and accountability.² The ultimate goal is to ensure a compact and efficient civil service.³ The Government recognizes that concerted efforts will be required to develop the necessary capacity, information systems, and databases to effectively plan, monitor, and evaluate development activities. The Department of Budget and Accounts (DBA) in MOF is responsible for the key functions of public sector resource management, including the formulation of the national budget, consolidation of accounts, and management of fund releases. The Department of Debt and Aid Management⁴ has responsibility for the coordination of foreign aid and debt management. A number of measures to ensure the effective use of public financial resources were implemented by 1988. These measures included a new budgeting process based on a program budget format, and revision of the general accounting manual to fit the new budgeting format. From 1988 to 1995, ADB approved four TAs⁵ to help the Government achieve its objective of efficient public expenditure management. The TAs aimed to strengthen the capacity of MOF to effectively monitor, manage, and account for public sector resources.

3. ADB issued a technical assistance performance audit report⁶ on these TAs in 1998. ADB assistance substantially raised efficiency in day-to-day operations through the computerization of budgeting and accounting functions. In its overall assessment of these TAs, the report concluded that the narrow focus approach of providing ad hoc TAs was not conducive to dealing with broader expenditure management issues. Three of the four TAs focused on developing a computerized system of budget and accounts. The capacity that was developed to process budgeting and accounting data helped raised efficiency. However, these TAs did not remove problems that arise from entering data from paper copies, develop capacities to maintain and

¹ The TA first appeared in *ADB Business Opportunities* in May 2000.

² Council of Ministers. November 1999. *Enhancing Good Governance: Promoting Efficiency, Transparency, and Accountability For Gross National Happiness*. Thimphu.

³ Planning Commission Secretariat. June 1999. *Bhutan 2020: A Vision for Peace, Prosperity, and Happiness*. Thimphu.

⁴ Known as the National Budget and Aid Coordination Division (NBACD) until 1 January 2000.

⁵ TA 970-BHU: *Institutional Strengthening of the Department of National Budget and Accounts of the Ministry of Finance*, for \$230,000, approved on 19 April 1988; TA 1487-BHU: *Institutional Strengthening of the Department of National Budget and Accounts of the Ministry of Finance*, for \$600,000, approved on 20 February 1991; TA 1932-BHU: *Strengthening the Ministry of Finance*, for \$100,000, approved on 18 August 1993; and TA 2691-BHU: *Further Strengthening of the Ministry of Finance*, for \$100,000, approved on 17 October 1995.

⁶ TPA: 98031-BHU: *Institutional Strengthening of the National Budget and Aid Coordination Division of the Ministry of Finance for Bhutan*, TA Nos. 970-BHU; 1487-BHU; 1932-BHU; and 2691-BHU, December 1998.

upgrade the computerized system. The system can be sustained at present, but will need new software to link MOF with other ministries, autonomous bodies, and local administrations, a task that MOF staff is not confident of tackling without assistance. A software application for external resource management was developed under a separate ADB TA;⁷ however, the system is not considered useful because it does not fulfil the requirements of information users. Most of all, the database is not linked to the computerized system of budget and accounts even though much of the country's development program is financed from external resources.

4. The audit report observed that the implementation of result-oriented public expenditure management is a long-term proposition and demands considerable resources for capacity building. Cluster TAs may be used to phase the relatively small contiguous interventions over a longer period of time. Conducting institutional analysis and establishing performance indicators in the design of future TAs will help provide a clear picture of the assistance to be provided, and milestones to measure and evaluate success. In addition, the report identified the need to (i) streamline the current budget and accounting procedures, including updating the 1988 Financial Manual; (ii) strengthen the monitoring and evaluation function of MOF; (iii) develop necessary human resources; (iv) and formulate a plan to develop a nationwide computerized budgeting and accounting system in a modular fashion.

5. Broader expenditure management issues have since been addressed through external assistance interventions. A framework for aid coordination and management was formulated in February 1999 with the assistance of the United Nations Development Programme (UNDP) to integrate the Government's development planning, financial, and sector policies and program management. Key institutions and their corresponding responsibilities were identified. The UNDP project recommended measures on financial management, including (i) decentralization of project management; (ii) preparation of three-year rolling budgets; (ii) regular assessment of sector policies and programs; and (iii) development of an integrated system of public expenditure and project management including financial reporting, monitoring, and evaluation. With assistance from the Government of the Netherlands, a diagnostic review of the Government's financial management arrangements was undertaken in March 1999. Key problem areas were identified in the regulatory framework, financial systems, policies and procedures, training and human resources, and audit and control. The weaknesses of the current financial systems include (i) a range of accounting software being used by spending agencies, making it difficult to consolidate data, training, audit, and systems maintenance; and (ii) little performance measurement and the annual budgets not being adequately integrated with the five-year plans, which means that the Government is unable to measure the extent to which its policy objectives are being achieved.

6. Based on the framework and analysis, the Government identified the following priorities: (i) reviewing the basis on which accounts are prepared, (ii) making efficient use of information technology (IT), (iii) addressing the shortage of skilled staff, and (iv) meeting the different reporting requirements of aid agencies. In addition, the Government of the Netherlands has provided assistance to revise and update the 1988 Financial Manual. This intervention has involved all stakeholders⁸ and aims to achieve greater delegation, clearer responsibilities, improved procedures, and greater emphasis on the importance of internal controls, and prepare for eventual computerization through a redesigned account code structure. The revised

⁷ TA 1731-BHU: *External Resource Management System*, for \$100,000, approved on 14 July 1992.

⁸ A participatory workshop was held in Paro from 9-12 May 2000 to finalize the revised Financial Manual prior to its adoption. Fifteen participants attended the workshops including steering committee members as well as key personnel from DBA and the AFDs of line ministries and autonomous bodies.

Financial Manual includes an overview of the financial management system, a budgeting manual, and a finance and accounting manual. It is expected to be officially implemented in the budget cycle of FY2002. The Thimphu-based Royal Institute of Management (RIM) and MOF will undertake the necessary training on the new Financial Manual after its official adoption. A national project execution manual agreed with UNDP may form the basis for moving to a multi-agency project execution manual. That will help to streamline the different implementation and reporting requirements of aid agencies.

7. With the introduction of Internet services in the country in June 1999, the Government has recognized IT as a key factor to support the country's development. The Division of Information and Technology (DIT) was established in the Ministry of Communications on 1 January 2000 to define and pursue the effective role of IT in both public and private sector activities, particularly to guide IT development in the public sector. Most aid agencies also support IT as a key tool in promoting good governance. UNDP is providing TA to DIT to undertake a needs assessment and strategy for IT development. The use of computers has increased significantly at different levels of Government including MOF and the AFDs of line ministries and agencies. A few ministries and agencies have been developing their own financial software packages with a narrow focus on a particular sector or project, mainly financed with external resources.⁹ Because local counterpart staff were not actively involved in software development or adequately trained in using the software, they have either failed to sustain the systems developed by external consultants or are not confident about continuing to sustain these systems. Tremendous financial and human resources were wasted because of this uncoordinated and isolated development, which may also hamper efforts to integrate the financial management system. MOF has now advised the AFDs in all line ministries and agencies that all software should be developed jointly with MOF. MOF will also need to take measures to move to an integrated nationwide financial management system.

8. The new Financial Manual is a very important first step and a clear indication of the Government's commitment to achieving improvements in its financial management. The manual will form the basis for an integrated and coherent budgeting and accounting system that will produce useful and relevant management information for central Government ministries and agencies, and district administrations. MOF should take the lead to build a consensus among stakeholders, including end users and aid agencies, on the needs and requirements of an integrated system. This is crucial to promoting ownership during the development of the system. Lessons learned from past experience in IT development in agencies such as MOF and the Bhutan National Bank will be useful in identifying the appropriate modality for IT development. A phased approach will be most appropriate to ensure that implementation proceeds according to the absorptive capacity of the concerned Government agencies. Performance indicators and milestones will need to be established for each phase to assess progress and achievements before moving to the next phase. The costs and benefits of different financial systems will be carefully considered in achieving the goal of an integrated nationwide financial management system. The choice of software should be based on present requirements and an assessment of needs over the next 10 years. The software should be available in modules and supported by a reputable company.

⁹ This includes the Thimphu Dzongkhag (District) Administration and the Ministry of Health and Education.

III. THE TECHNICAL ASSISTANCE

A. Objective

9. The objective of the TA is to help MOF formulate an action plan to (i) develop an integrated nationwide financial management system through a participatory process, and (ii) implement the system in a phased manner, starting with a pilot scheme. The integrated nationwide system aims to link DBA with the AFDs of line ministries, autonomous bodies, local administrations, and grassroots level spending units.¹⁰ The TA will (i) analyze and assess the needs and reporting requirements of the integrated nationwide financial management system; (ii) identify the specifications for financial management system development, including the software package; (iii) determine the modality of software to be developed in a modular fashion; (iv) formulate an action plan for the implementation of the integrated financial management system in a phased manner; and (v) implement a pilot scheme to test the system and provide the required training.

B. Scope

10. **Phase 1.** The TA will review the capabilities and weakness of the budgeting and accounting systems used in the country, including the Chart of Accounts. Regular workshops will be held to promote ownership and participation by stakeholders, including end users, decision makers, and aid agencies, and build a consensus on the appropriate integrated financial management system. The TA will help to assess the reporting and other requirements of all stakeholders to see how these can be met by an integrated nationwide financial management system, the new Financial Manual, and the national (and possibly multi-agency) project execution manual. The TA will identify the specifications for the financial management system, including a software package suitable for preparing three-year rolling budgets, developing an external debt management system, and establishing linkages with commercial banks. The TA will determine the appropriate modality for developing the system in a modular fashion, based on a review of available software packages in the market, with appropriate modifications, and the findings of key officials who will be sent on study tours to other countries in the region. The TA will prepare terms of reference and procurement documents required for software development and training, and formulate an action plan, including financial and human resource requirements, for the phased implementation of the integrated nationwide financial management system.

11. **Phase 2.** In this phase, the TA will implement (i) the financial management system according to the action plan drawn up in the first phase; (ii) a pilot scheme for the budget cycle of FY2003 beginning in March 2002, covering at least DBA and all AFDs in Thimphu, to test the system and make adjustments as required; and (iii) training for finance and audit personnel in close coordination with RIM and MOF.

C. Cost Estimates and Financing Plan

12. The total cost of the TA is estimated at \$355,000 equivalent, consisting of \$283,500 in foreign exchange and \$71,500 equivalent in local currency cost. It is proposed that ADB finance

¹⁰ There are currently 7 ministries (with another 3 to be established by July 2002 as a result of an ongoing reorganization exercise), 19 autonomous bodies, and 20 dzongkhag (district) administrations. Each ministry is responsible for the budget and accounts of a number of spending units. The number of spending units vary by ministry.

\$300,000 equivalent to cover the entire foreign exchange cost and \$16,500 equivalent of the local currency cost. The TA will be financed by ADB on a grant basis from the Japan Special Fund, funded by the Government of Japan. ADB will finance consulting services, financial management system development, and regional study tours. The Government's contribution, estimated at \$55,000 equivalent, will be in kind and will include office accommodation and transport, counterpart staff services, workshops and local training, and photocopying and local communications. The detailed cost estimates and financing plan are presented in Appendix 2.

D. Implementation Arrangements

13. The Executing Agency will be DBA. The Financial Management Steering Committee,¹¹ established for the revision of the 1988 Financial Manual, will guide the implementation of this TA, providing a logical extension and continuity of the necessary institutional development. The composition of the Steering Committee will include RIM. One international financial management systems consultant with expertise in financial management and information systems will be engaged as team leader for four person-months. One domestic information systems specialist will be engaged for six person-months. Outline of terms of reference for the consultants are included in Appendix 3. The two individual consultants will be recruited by ADB in accordance with ADB's *Guidelines on the Use of Consultants* and other arrangements satisfactory to ADB. Procurement under the TA will be made according to ADB's *Guidelines for Procurement*. The Government has assured ADB that all required counterpart staff from DBA, and support facilities, will be made available to consultants in a timely manner.

14. The TA will be implemented over 24 months from September 2000 to September 2002. The consultants will organize regional tours for three senior Government officials to two regional ADB member countries, under arrangements satisfactory to ADB, to enable the officials to study public sector financial system development. Phase 1 will be completed within 6 months from the start of the TA, by March 2001, when an interim report will be approved by the Government and ADB. The implementation of phase 2 will be subject to the satisfactory progress and achievement of phase 1 (para. 10) and after the peak season of budgeting and accounting in July 2001. A completion report, which will include an assessment of the pilot scheme and the progress of the implementation of the action plan will be submitted to the Government and ADB for review by July 2002 and finalized by September 2002.

IV. THE PRESIDENT'S DECISION

15. The President, acting under the authority delegated by the Board, has approved the provision of technical assistance, on a grant basis, to the Royal Government of Bhutan in an amount not exceeding the equivalent of \$300,000 for the purpose of Public Sector Resource Management, and hereby reports such action to the Board.

¹¹ Currently includes key officials from MOF; the AFDs of the ministries of communications, trade and industry, health and education, and agriculture; DIT, Planning Commission Secretariat; Royal Audit Authority; and Royal Civil Service Commission.

TECHNICAL ASSISTANCE FRAMEWORK

Design Summary	Targets/Indicators	Monitoring Mechanisms	Risks/Assumptions
1. Goal <ul style="list-style-type: none"> Improve public sector resource management 	<ul style="list-style-type: none"> A nationwide integrated financial management system 	<ul style="list-style-type: none"> Annual budgeting and its execution, accounting and reporting, and annual audit 	<ul style="list-style-type: none"> Lack of participation and ownership from end users
2. Objective <ul style="list-style-type: none"> Formulate an action plan for an integrated nationwide financial management system through a participatory process, to be implemented in a phased approach with a pilot scheme 	<ul style="list-style-type: none"> Consensus and ownership established on the implementation of the action plan a pilot scheme tested and stabilized 	<ul style="list-style-type: none"> Regular use of the integrated system for financial management 	<ul style="list-style-type: none"> Lack of participation and ownership from end users
3. Components/ Outputs <ul style="list-style-type: none"> Assess the needs and reporting requirements of the integrated nationwide financial management system Identify specifications for the software package of the integrated system Determine the modality of system development in a modular fashion Formulate an action plan for the implementation of the integrated system in a phased manner Implement a pilot scheme to test and stabilize the system 	<ul style="list-style-type: none"> Integrated system that will meet the needs and requirements of financial management Integrated system that will meet the needs and requirements of end users Efficiency gains, including those from computerization Capacity to use the integrated system developed over time in line with absorptive capacity Efficiency gains, including those from computerization 	<ul style="list-style-type: none"> Participatory workshops, interim report, and technical assistance (TA) review missions Participatory workshops, interim report, and TA review missions Participatory workshops, interim report, and TA review missions Participatory workshops, interim report, and TA review missions Participatory workshops, final report, and TA review missions 	<ul style="list-style-type: none"> Lack of participation and ownership from end users Inadequate inputs from end users No off-the-shelf package fits after modification Lack of financial resources and/or commitment to push through the necessary actions over time Lack of participation and commitment to implement the integrated system
4. Activities <ul style="list-style-type: none"> Participatory workshops to promote consensus and ownership of the stakeholders Regional Country Study for 3 key officials to visit 2 countries Local training for the implementation of the pilot scheme 	<ul style="list-style-type: none"> Integrated system that will meet the needs and requirements of end users Enhance knowledge of good governance Training programs conducted and manuals developed 	<ul style="list-style-type: none"> Interim and final report, TA review missions, feedback from trainees Observations incorporated in the integrated system Feedback from trainees 	<ul style="list-style-type: none"> Participants interested and competent in their work of duty Inappropriate host organization/participants Relevant staff designated and interested to participate
5. Inputs <ul style="list-style-type: none"> 4 person-months of international and 6 person-months of domestic consulting services 	<ul style="list-style-type: none"> Terms of reference met 	<ul style="list-style-type: none"> Interim and final report, TA review missions 	<ul style="list-style-type: none"> Consultants with the appropriate specialization and background selected

(Reference in Text: page 1, para. 1)

COST ESTIMATES AND FINANCING PLAN
(\$'000)

Item	Foreign Exchange	Local Currency	Total Cost
A. Asian Development Bank Financing^a			
1. Consultants			
a. Remuneration and Per Diem			
i. International Consultant	80.0	0.0	80.0
ii. Domestic Consultant	0.0	10.0	10.0
b. International and Local Travel	20.0	5.0	25.0
c. Reports and Communications	1.0	0.0	1.0
2. Financial Management System Development ^b	130.0	0.0	130.0
3. Regional Country Study ^c	10.0	0.0	10.0
4. Contingencies	42.5	1.5	44.0
Subtotal (A)	283.5	16.5	300.0
B. Government Financing			
1. Office Accommodation and Transport	0.0	11.5	11.5
2. Remuneration and Per Diem of Counterpart Staff	0.0	18.0	18.0
3. Workshops and Local Training	0.0	12.0	12.0
4. Photocopying and Local Communications	0.0	5.0	5.0
5. Contingencies	0.0	8.5	8.5
Subtotal (B)	0.0	55.0	55.0
Total	283.5	71.5	355.0

^a Financed by ADB on a grant basis from the Japan Special Fund, funded by the Government of Japan.

^b Includes necessary development to implement the Action Plan, not limited to a suitable software package (off-the-shelf or customized), installation, and necessary training.

^c Includes cost of travel and per diem for three senior Government officials to two relevant countries in the region.

Source: Staff estimates.

(Reference in Text: page 5, para. 12)

OUTLINE TERMS OF REFERENCE FOR CONSULTANTS

A. Financial Management Systems Expert, Team Leader – International (4 person-months)

1. The financial management systems expert will have extensive international experience in financial management system analysis and development with expertise in financial management and information systems, preferably budgeting and accounting in the public sector, and familiarity with South Asian countries. The expert will be the team leader, working with the domestic information systems specialist and counterpart staff at the Department of Budget and Accounts (DBA) in the Ministry of Finance (MOF) and the Financial Management Steering Committee to help the Government formulate an action plan to develop an integrated nationwide budgeting and accounting system through a participatory process, to be implemented in a phased manner with a pilot scheme. The expert will be engaged intermittently for two person-months from September 2000 to March 2001 during phase 1. Subject to the approval of the outputs of phase 1, the expert will be engaged intermittently for a further two person-months to implement phase 2 from July 2001 to September 2002. The expert will provide necessary technical support and knowledge transfer to Government counterpart staff during the implementation of the financial system development.

2. Phase 1. The expert will

- (i) Review the capabilities and weaknesses of budgeting and accounting system in the country, including a revision of the Chart of Accounts.
- (ii) Organize regular workshops to promote ownership, and participation, and build a consensus among stakeholders, including end users, decision makers, and aid agencies, on an integrated financial management system.
- (iii) Assess the requirements of all stakeholders from the financial management system, the new Financial Manual, and the National (and possibly multi-agency) project execution manual.
- (iv) Identify the specifications for the financial management system development, including a with the capacity for preparing three-year rolling budgets, developing an external debt management system, and establishing linkages with commercial banks.
- (v) Determine the appropriate modality of system development in modular fashion based on a review of available software packages in the market, with possible modifications, and the findings of foreign study tours by three senior Government officials in two regional member countries of the Asian Development Bank (ADB).
- (vi) Prepare terms of reference and necessary procurement documents for software development and training.
- (vii) Formulate an action plan, including financial and human resource requirements, for the phased implementation of the integrated nationwide financial management system.

3. **Phase 2.** Subject to the approval by the Government and ADB on the outputs of (i) to (vii) above, the expert will

- (i) Oversee the implementation of the financial management system development, including necessary software development according to the action plan.
- (ii) Supervise a pilot scheme for the budget cycle of FY2003, beginning in March 2002 covering at least the DBA and all administrative and finance divisions (AFD) in Thimphu, to test the system, including running a parallel system for four months from March to July 2002.
- (iii) Organize necessary training for finance and audit personnel in close coordination with the Royal Institute of Management (RIM) and MOF.

4. **Reporting Requirement.** An interim report including outputs of (i)-(vii) in para. 2, with the emphasis on the outcomes of the participatory process, will be submitted to the Government and ADB for review by February 2001 and finalized by March 2001. A completion report with the assessment of the pilot scheme and the progress in the implementation of the action plan will be submitted to the Government and ADB for review by July 2002 and finalized by September 2002.

B. Information Systems Specialist – Domestic (6 person-months)

5. The information systems specialist will have good experience in information system development, preferably in financial management, and familiarity with the capabilities of information technology (IT) development in Bhutan. The specialist will work with the international financial management systems development expert (the team leader) and counterpart staff at DBA and the Financial Management Steering Committee, particularly the Division of Information and Technology, to assist the Government to formulate an action plan to develop an integrated nationwide budgeting and accounting system through a participatory process, to be implemented in a phased approach with a pilot scheme. The specialist will be engaged intermittently for two person-months from September 2000 to March 2001 during phase 1. Subject to the approval of the outputs of phase 1, the specialist will be engaged intermittently for another four person-months to implement phase 2 from July 2001 to September 2002. The specialist will provide necessary technical support, ensure knowledge transfer from the international experts to their local counterparts, and conduct training programs for the pilot scheme to implement the necessary financial management system development for an integrated nationwide system.

6. **Phase 1.** The specialist will

- (i) Review and assess current IT capabilities in terms of both human and capital resources for DBA, and the AFDs of line ministries, autonomous bodies, dzongkhag (district) administration, and their corresponding spending units.
- (ii) Facilitate the participatory process by reviewing lessons learned in past IT developments in the country.

- (iii) Facilitate technology transfer from the international expert to local counterpart staff during the development of an integrated nationwide financial management system.
- (iv) Ensure the sustainability of the appropriate modality of software development and facilitate the regional country study for three senior Government officials.
- (v) Ensure that the action plan is realistic consistent both with existing capabilities and the future human and capital resource development.

7. **Phase 2.** Subject to the approval by the Government and ADB of the interim report submitted by the consulting team, the specialist will

- (i) Ensure necessary technology transfer from international experts to local counterpart staff during the software development.
- (ii) Design appropriate training programs and prepare training manuals in coordination with RIM and MOF for implementing the software program.
- (iii) Conduct training programs and obtain feedback from the trainees for the pilot scheme.

8. **Reporting Requirement.** The specialist will provide inputs to the draft interim report by February 2001 and the final report by 2001 incorporating lessons learned from past IT developments, ways of ensuring consistency of IT capabilities in the country, specifications for the software package, and the action plan. The specialist will also provide inputs to the draft completion report by July 2002 and the final report by September 2002, including information on the training programs and manuals for the pilot scheme and feedback from the trainees on the pilot scheme.