TERMS OF REFERENCE

Key Expert – Municipal PIFC Maturity Assessment and Budget Transparency

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1. Background

NALAS supports decentralisation, local government capacity and effective municipal public financial management across South-East Europe. Within the cooperation with the United Nations Development Program in North Macedonia, in the framework of the Smart Finance for Accountable Local Governance project, supported by the Ministry of Finance of the Slovak Republic, NALAS is implementing two complementary workstreams in the Western Balkans and Moldova.

Component I comprises a regional assessment of municipal Public Internal Financial Control (PIFC), including Financial Management and Control (FMC), internal audit capacity and performance, and related institutional arrangements. The assessment shall use a Municipal PIFC Maturity Assessment Methodology and draws on national and municipal evidence, comparative analysis and institutional validation.

Component II comprises the co-design, testing and introduction of practical digital budget transparency solutions in six pilot municipalities. Activities include assessment of municipal needs and data readiness, selection and validation of feasible solutions, development and user testing, municipal staff support, public dialogue, and regional knowledge sharing.

The work plan envisages simultaneous implementation of both components through March 2027. To strengthen the programmatic expertise and coordination across institutions and experts, translate work plans into actions and ensure timely delivery, NALAS seeks a Key Expert with public financial management and implementation-management and process-facilitation experience.

2. Objective of the Assignment

The objective is to provide integrated implementation and substantive support to NALAS for both project components: the municipal PIFC maturity assessment and the digital budget transparency pilots. The Expert shall provide public financial management and budget transparency expertise, will help operationalise the agreed work plan, facilitate institutional engagement and technical discussions, and ensure that parallel activities progress towards coherent and timely outputs.

The Expert will combine process facilitation, delivery monitoring and informed content review. The Expert may provide substantive feedback on assessment tools, emerging findings, municipal budget information and citizen-facing communication, while the Lead PFM Expert retains final responsibility for the PIFC assessment methodology, scoring and comparative conclusions, and the Digital Technical Lead retains technical responsibility for the solution.

3. Scope of Work

3.1. Integrated work planning and delivery coordination

- Translate the work plan and individual expert ToRs into a practical cross-component delivery plan with activities, responsible persons, deadlines, dependencies and acceptance checkpoints.
- Support NALAS in coordinating parallel workstreams, clarifying the division of tasks between the Lead PFM Expert, Local Experts, digital developers, Pilot Coordinators and institutional counterparts.
- Prepare and facilitate technical coordination meetings, briefings and periodic progress reviews; record decisions, responsibilities and next actions and ensure timely follow-up.

3.2. Institutional and stakeholder process facilitation

- Support structured communication and working relationships among NALAS, UNDP, municipalities, local government associations, Ministries of Finance, Central Harmonisation Units, Supreme Audit Institutions and technical consultants.
- Help organise targeted consultations, working meetings, validation workshops and municipal technical exchanges; prepare agendas, briefing materials, stakeholder questions and action records.
- Identify administrative, institutional or communication bottlenecks and facilitate practical arrangements to secure information, feedback, participation and timely institutional responses.
- Support inclusive stakeholder engagement and change-management processes, including clear expectations, municipal focal points, ownership of outputs and capacity-development follow-up.

3.3. Component I – Coordination of the PIFC assessment process

- Support the Lead PFM Expert in developing and operationalizing the PIFC assessment framework and work plan, reviewing data-collection instruments for practical usability, and coordinating timely inputs from Local Experts and national/municipal institutions.
- Track distribution and return of questionnaires and the compilation of the assessment framework, source inventories, legal-context notes, preliminary municipal profiles and requests for clarification; facilitate closure of outstanding submissions.
- Contribute informed comments on the clarity, completeness and practical relevance of preliminary country findings and capacity-development recommendations; organise review circulation, institutional validation and consolidation of comments for the regional report.
- Facilitate cross-country learning and content discussions on managerial accountability, FMC, internal audit and reform implementation. The Lead PFM Expert remains responsible for methodology, ratings, adjudication and authorship of the regional assessment.

3.4. Component II – Coordination of the digital pilots and municipal uptake

- Support the Pilot Coordinator in maintaining implementation schedules and practical action plans for the selected municipalities, including focal points, activities, milestones and readiness requirements.
- Facilitate municipal participation in needs assessment, co-design and solution validation; contribute PFM and citizen-engagement perspectives on which budget information should be presented, its comprehensibility and practical usefulness.

- Track the preparation and submission of municipal financial data, user-testing feedback, staff training arrangements and readiness for publication or use of the agreed solution.
- Coordinate with the Digital Technical Lead and municipalities on operational constraints and feedback; offer substantive comments on municipal finance presentation and accessibility, without undertaking software development, IT configuration or technical acceptance.
- Support organisation of up to six local dialogue events, participant outreach and documentation of citizen feedback, in cooperation with municipalities and the project team.

3.5. Monitoring, learning and reporting support

- Maintain a concise results-based progress overview against the agreed performance targets for both components, supported by meeting records, deliverable status and verifiable evidence.
- Provide a cross-component review of deliverable coherence, completeness, practical relevance and consistency with the approved work plan; consolidate comments and support revisions without replacing technical peer review or formal acceptance by NALAS.
- Document implementation lessons, effective coordination arrangements, municipal feedback, sustainability needs and practical conditions for replication.
- Facilitate the consolidation of inputs to the regional knowledge brief, dissemination workshop and scale-up roadmap, ensuring that relevant experts and institutions contribute on time.
- Prepare brief periodic implementation updates and a final process-completion and lessons-learned report for NALAS.

4. Deliverables

The Expert will submit four deliverable packages documenting the activities undertaken and results achieved. Deliverables will serve as output and quality checkpoints; fees will be paid for actual, NALAS-approved working days rather than as fixed amounts per deliverable.

Deliverables	Activities	Timing	Expert days
D1. Inception Plan and Development of Assessment Framework	Draft integrated work plan, with milestones, stakeholder coordination, risks and inputs to assessment tools. Contributions to the PIFC assessment methodology and coordination with municipalities for budget transparency tool.	November 2026	5
D2. Data Collection and Co-design Support	Support smooth implementation of PIFC assessment and quality checks; coordination of municipal readiness and digital solution co-design; develop analysis on key issues and recommendations.	December 2026	5
D3. Assessment Validation and Pilot Support	Coordinate process of PIFC assessment validation, digital solution testing, municipal data preparation, training and pilot implementation; program feedback.	January–February 2027	5

D4. Final Implementation and Lessons Report	Consolidate implementation results, inputs to the regional PIFC assessment, pilot and citizen engagement outcomes, lessons learned and scale-up recommendations.	March 2027	5

All outputs shall be submitted electronically in English.

5. Location

The assignment will be implemented remotely. Physical presence and travel may be requested for consultation, technical coordination or pilot implementation needs, subject to advance agreement with NALAS and the applicable contract terms.

6. Duration and Timeline

The assignment is expected to run intermittently from November 2026 through March 2027, with up to 20 working days. The estimated level of effort is for tender comparison and planning only and does not constitute a commitment to use or pay for 20 expert days.

7. Reporting and coordination

The Expert will report to the NALAS Project Lead and work closely with the Lead PFM Expert, Local Experts, the Digital Technical Lead/developer, Pilot Coordinator and relevant UNDP counterparts. The role provides PFM advisory support and coordination with the expert team, partner institutions and NALAS. NALAS retains overall project management and approval. The Expert shall keep a monthly timesheet recording dates, activities and days worked, together with brief progress information, for NALAS verification.

- Provide short, action-oriented progress updates and attend coordination meetings as agreed.
- Maintain a common action tracker with responsibilities, deadlines, progress status and escalated decisions.
- Share substantive comments and process concerns promptly with designated technical leads; do not unilaterally alter methodology, functionality, approved scope or project commitments.
- Support appropriate document version control, confidentiality and evidence-based reporting.

8. Required Qualifications

The expert should meet the following minimum qualifications:

Qualifications and skills:

- University degree in economics, public administration, development studies, public policy, management or another relevant field; a postgraduate degree is an advantage.

- Excellent planning, coordination, facilitation, problem-solving, stakeholder communication and English-language reporting skills; proven ability to manage multi-party processes and deliverables.

General professional experience:

- At least 8 years of relevant experience in managing or coordinating public-sector reform, local governance, institutional development or internationally funded technical-assistance programmes.

Specific professional experience:

- At least 8 years of experience in public financial management, fiscal decentralisation, PIFC/FMC, local government budgeting and budget transparency, sufficient to contribute substantive inputs to consultations, content review and practical recommendations.
- At least 5 years of experience in planning and coordinating technical-assistance programmes, including multi-stakeholder work planning, implementation monitoring, issue resolution, reporting and quality follow-up.
- At least 5 years of experience working with national and local public institutions, local government associations, and facilitating cooperation between governments, municipalities, donors and technical experts.
- Practical experience in organising consultations, training or capacity-development activities, facilitating institutional change and documenting implementation lessons.
- Experience with regional programmes and international development agencies is an advantage.

9. Payment Modality

The contract shall be a time-based, daily-fee consultancy, and a planning ceiling of 20 expert days. Tenderers shall quote one all-inclusive daily fee in USD, in gross terms as well as the total amount for the assignment. Only personal income taxes under the Laws of North Macedonia will be calculated and paid by NALAS.

No minimum number of days is guaranteed. Payments will be paid only for days actually worked on tasks authorised by NALAS, supported by approved monthly timesheets and an invoice/request for payment, after delivering and approval of deliverables. In addition, for the last payment, a brief final narrative report should be provided and approved.

10. Ethical, confidentiality, and intellectual property considerations

The expert shall:

- Maintain impartiality and professional independence and avoid conflicts of interest.
- Ensure accuracy, traceability and appropriate handling of information collected.
- Respect confidentiality of all non-public information obtained during the assignment and use such information solely for the authorised project purposes
- Comply with applicable data protection requirements.

- Promote transparent, inclusive and non-discriminatory engagement with municipalities and stakeholders.

All materials, documents, and outputs produced under this assignment shall remain the property of NALAS. The Expert shall identify any pre-existing or third-party materials incorporated into the deliverables and ensure that the necessary permissions or licences have been obtained.

11. Modification of Terms

NALAS reserves the right to modify the terms of the ToR at its sole discretion to respond to evolving project needs or contextual developments.