Professional Accountancy Organisation (PAO) Development Programme

Request for Proposals from Service Providers

Service	Updating the Professional Qualification (PQ) of the National Board of Accountants and Auditors (NBAA) in Tanzania ***(Re-issued)***
Client	Pan African Federation of Accountants (PAFA)
Country	Tanzania
Programme	PAFA PAO Development Programme
Call Reissue Date	26 August 2025
Call Close Date	12 September 2025
Webinar	4 September 2025 10:00-11:00 (GMT+2)
Service Commencement Date	13 October 2025
Service Completion Date	30 April 2026
Proposal Form	NBAA PQ Update
Inquiries	development@pafa.org.za

Letter of Invitation

Midrand, South Africa, 26 August 2025

Professional Accountancy Organisation (PAO) Development Programme

NBAA-Tanzania Development Project

Dear Consultants –

The International Federation of Accountants (IFAC) and the Global Fund have selected the National Board of Accountants and Auditors (NBAA) Tanzania *inter alia* to strengthen accountancy capacity in the health sector in Tanzania under the IFAC-Global Fund: Strengthening Capacity Building in Africa programme. As representative of the accountancy profession in Africa, IFAC has engaged the Pan African Federation of Accountants (PAFA) to manage the implementation of the project during 2025 – 2027.

The NBAA-Tanzania Development Project (the Project) has several components, including Updating the NBAA Professional Qualification.

PAFA now invites Proposals to update NBAA's professional qualification as set forth in the attached Terms of Reference (ToR).

Service Providers should carefully review the Request for Proposals (RFP) and ToR before deciding whether to submit a Proposal. A Proposal should be submitted only if the service provider can perform the service if selected.

The Request for Proposals includes the following:

- Letter of Invitation
- Information About
  - PAFA
  - The PAO Development Programme
  - The Project
- General Instructions to Service Providers
- Information to be Submitted by Service Providers
- Terms of Reference

Information About

PAFA

PAFA is recognised by the International Federation of Accountants (IFAC) as the representative organisation of the accountancy profession in Africa. PAFA's membership is comprised of 57 national professional accountancy organisations (PAOs) in 47 countries in Africa and five international affiliates.

PAFA's vision is sustainable value creation to benefit the citizens of Africa. This is achieved through strengthening the influence and capacity of the accountancy profession to enhance trade, the quality of services and trust in institutions.

PAFA's strategic objectives and their economic and societal benefits are linked to the Seven Aspirations of the African Union Agenda 2063 and the United Nations Sustainable Development Goals (SDGs). PAFA's donor-funded PAO Development Programme is built on SDG 16 – Strong Institutions and SDG 17 – Partnerships.

PAFA is determined to play a key role in the development and sustainability of the African continent, founded on the ideals of honesty, integrity, and good governance, and in its renaissance as exemplified in the African Union.

The PAO Development Programme

When PAOs function effectively they deliver and support quality accountancy professionals who further the quality of governance, financial management, reporting, and auditing, which in turn promotes growth and development in the public and private sectors, enhances transparency and accountability in the use of public resources, improves the design and delivery of vital public services, enhances the effectiveness of development assistance, and attracts foreign direct investment. Nevertheless, many jurisdictions in Africa do not have PAOs or PAOs that are not yet sustainable, relevant, or credible.

The PAO Development Programme is aimed at establishing new or strengthening existing PAOs in every country. PAO development under the Programme is focused on three key pillars: Sustainability | Relevance | Credibility.

- *Sustainability* is achieved through the PAO's recognition in its jurisdiction; strong governance, effective management infrastructure, sufficient human resources; financial viability; and sufficient professional and intellectual capacity to serve the public interest.
- *Relevance* is a measure of the PAO's responsiveness to the needs, expectations, and interests of its members, students, government, and other key stakeholders by being a trusted advisor to business, government, and society at large and supporting members to render quality services in the public interest.
- A PAO earns *credibility* and public trust when it supports high-quality professional development and a recognised professional qualification; ethics and values; standards for reporting, assurance, and quality management; and effective processes for quality management and investigation and discipline.

The PAO Development Programme also includes a PAO Partnership (Twinning) Programme aimed at enhancing the sustainability of PAFA's PAO development efforts through the establishment of longer-term PAO-to-PAO relations and support.

Many development partners and donor agencies recognise the important role of PAOs in strong and sustainability organisations, markets, and economies, and therefore fund projects to build the capacity of PAOs and their members – see MOSAIC. As representative of the accountancy profession in Africa, PAFA is an ideal partner for such projects delivered in Africa. Consequently, in 2025, IFAC engaged PAFA to implement four projects under the IFAC-Global Fund: Strengthening Capacity Building in Africa programme.

The Project

The outbreak of the COVID-19 pandemic emphasised the need for efficient and impactful health financing and underscored the importance of the health sector in driving economic progress. The effective management of public and private sector health financing is critical to building strong, sustainable, and efficient health systems (and thus resilient economies).

In June 2021, as a lever to address this challenge, IFAC signed the MOU with Gavi – The Vaccine Alliance and The Global Fund. Both organisations invest in Public Financial Management (PFM) and acknowledge the role of accountancy capacity in maximising the effectiveness and impact of their lifesaving disbursements and mitigating the risks of fraud and misappropriation of funds. The MOU therefore aimed to build the capacity of PAOs and their members to support resilient and sustainable health sector systems in lower-income countries. Building on the success of 2022-2024 pilot programmes in Burkina Faso and Ghana, IFAC-Global fund is expanding efforts to strengthen public sector accountancy in four countries in Africa including Tanzania.

IFAC and the Global Fund, in consultation with NBAA-Tanzania, selected project components that are most relevant to the objective of the MOU:

- **Updating the NBAA's professional qualification, including the public sector component, generally for developments in accountancy and more specifically with health sector elements; and training of trainers and examiners in the updated professional qualification**
- Development & implementation of a PFM course for the health sector

General Instructions to Service Providers

Conflicts of Interest

The Service Provider should always keep the public interest nature of the project paramount. They should not be seen to operate or act in a manner that creates a conflict or appears to create a conflict between the public interest focus of PAFA and the Service Provider's business or financial interests.

The Service Provider should disclose any potential conflicts of interest in the Proposal for consideration by the PAFA PAO Development Programme Management Team (PMT). A conflict of interest is any personal or institutional interest which may affect or be seen to affect impartiality in any matter relevant to duties. For example, the Service Provider might have preferred areas of work in developing PAOs or in which they have a track record; however, the diagnostic phase of a project will determine the areas of focus in line with PAFA's methodology for PAO development. The Service Provider should remain aware of their own bias and render the service set forth in the Terms of Reference (ToR) without steering it towards preferred areas of work.

In rendering the service set forth in the ToR, the Service Provider should also take care to avoid conflicts of interest between PAO development and any of their own broader strategic or commercial interests, e.g., to develop their own membership base.

Finally, the Service Provider should alert the PMT if there are any close business or family relationships with PAFA, the relevant development partner or donor, or the beneficiary that might create the perception of a conflict of interest. A conflict of interest expressly includes any family or friend who may benefit or be seen to benefit personally, financially, or professionally from association with funding under the Programme. Any directorships or ownerships in any businesses or consultancies, or any other connections with other organisations involved in the Programme should be disclosed to the PMT.

Please write to development@pafa.org.za for a list of parties associated with the Programme.

Corrupt and Fraudulent Practices

The Service Provider should comply with the following policy on corrupt and fraudulent practices.

The Service Provider should observe the most stringent standards of ethics during procurement and contract execution under the Programme and should not engage in any corrupt, fraudulent, collusive, or coercive behaviours. In this context, any action to influence the procurement process or contract execution for undue advantage is improper.

In pursuance of this policy, PAFA prohibits:

- Any offering, giving, receiving, or soliciting of anything of value to improperly influence another party (bribes or kickbacks).
- Any acts or omissions that misleads, or attempt to mislead, another party for financial benefit.
- Any collusive arrangements between two or more parties for an improper or illegal purpose, including improperly influencing another party.

- Any impairing, harming, or related threats, harassment, or intimidation that are designed to improperly influence another party.
- Any attempts to falsify, alter, conceal, or destroy material evidence or information in an investigation or any false statements made in an investigation.

PAFA will reject any Proposal if any such actions take place. PAFA will also declare misprocurement and cancel any funding allocated to a contract if it determines at any time that a recipient of any part of the funding engaged in corrupt or fraudulent acts.

The Service Provider should observe, in competing for and executing any contract, the laws against fraud and corruption, including bribery, (1) identified by IFAC and the Global Fund, (2) applicable in South Africa, (3) applicable in the Tanzania and (4) applicable in the country where the Service Provider is based. Where such laws differ, the Service Provider should follow the most stringent laws.

PAFA will not and will not permit a Service Provider to contract with any Ineligible Firms or Individuals identified by IFAC and the Global Fund. A list of these could be requested from development@pafa.org.za.

The Service Provider (and their agents) is required, upon request, to permit IFAC, the Global Fund, and PAFA to inspect all accounts, records, and other documents relating to the Proposal, and execution of the contract, and to have them audited by auditors appointed by IFAC, the Global Fund, or PAFA.

Eligibility of Service Providers

For evaluation, all references to *Service Provider* include all entities involved or intended to be involved in rendering the service set forth in the ToR. The Service Provider may be a single entity or a combination of Service Providers in the form of a joint venture (JV) (which could be a joint venture, a consortium, or an association) under an existing agreement or with the intent to enter into such an agreement, which should be supported by a letter of intent. There is no limit on the number of members in a JV. If a JV is subsequently awarded a contract, all members of the JV would be jointly and severally liable for the execution of the contract in accordance with the contract terms. The description of any JV should be clearly disclosed in the Proposal.

To facilitate the submission process, the JV should nominate an authorised representative who has the authority to conduct all business for and on behalf of all the members of the JV during the evaluation of any Proposal and the negotiation and execution of any contract. The authorised representative should not be altered without the prior consent of PAFA.

The Service Provider may propose individually or as part of a JV but may not propose individually and as part of a JV. Proposals that violate this procedure will be rejected.

If the Service Provider expects to have an implementing contractor, they should state this in the Proposal.

The Service Provider should review the Criteria for Evaluation (see section below) and be prepared to provide evidence of eligibility satisfactory to the PMT.

The Service Provider will be ineligible:

- If they are established in ineligible countries. For example, as the development partner is based in the United States, PAFA does not interact with countries embargoed by the United States Office of Foreign Assets Control (OFAC).
- If they have a conflict of interest.
- If they engage in any corrupt or fraudulent practices as defined below.
- If their Proposal is incomplete.

Clarification and Amendment of Instructions to Service Providers

Requests for Clarification

If the Service Provider requires any clarification of any of the instructions for the submission of a Proposal, they should write to development@pafa.org.za.

PAFA will endeavour to respond by email to any request for clarification provided that such request is received no later than five (5) days prior to the submission deadline. However, any delay in such response will not cause an obligation on the part of PAFA to extend the submission deadline unless PAFA deems that such an extension is justified and necessary.

Webinar

Service Providers are invited to attend a webinar on **Thursday, 4 September 2025 from 10:00 – 11:00 (GMT +2)**, using the following link: NBAA PQ Update Webinar. During this webinar, Service Providers may request clarification on any aspect of the Programme or Instructions to Service Providers. A recording of the webinar will be available within 24 hours of the webinar. A request for how to access the recording should be sent to development@pafa.org.za. Non-participation in the webinar will not affect the Proposal of the Service Provider.

Any changes, clarifications, or additional guidance to the Instructions to Service Providers because of questions asked during the webinar will be issued via email in a notice titled Clarification and Amendment of Instructions to Service Providers within 24 hours after the webinar. It is the Service Provider's responsibility to access any updated documentation.

Amendments

Also, at any time prior to the submission deadline, PAFA may amend the Instructions to Service Providers and issue a notice via email titled Clarification and Amendment of Instructions to Service Providers. The contact person shown on any Proposal received prior to the date of such change will be informed of the change by email. It is the Service Provider's responsibility to update their submissions.

To give the Service Providers a reasonable time to consider a change in preparing their submission, PAFA may, at its discretion, extend the submission deadline.

Preparation of Proposal

Service Providers should carefully review the Request for Proposals (RFP) and ToR before deciding whether to submit a Proposal. Developing a Proposal should only be pursued when the Service Provider can render the service set forth in the ToR should they be selected.

Cost

The Service Provider will be responsible for all costs associated with the preparation and submission of the Proposal. PAFA will in no case be responsible or liable for those costs, regardless of the conduct or outcome of the process.

Language

The Proposal and all correspondence and documents exchanged by the Service Provider and PAFA should be in English. Supporting documents and printed literature that are part of the Proposal may be in another language, provided they are accompanied by an accurate translation of the relevant passages in English, in which case, for purposes of interpretation of the Proposal, the English translation will govern.

Currencies

All monetary amounts in the Proposal should be indicated in United States Dollar ($) equivalent using the rate of exchange appropriate for the date of the financial information submitted. Exchange rates should be determined using the buy rate on www.oanda.com. Any error in determining the exchange rates in the submission may be corrected by PAFA.

Submission of Proposal

Submission Deadline

The Service Provider should complete and submit the Proposal by the submission deadline. The Proposal should be submitted online- on the following link: NBAA PQ Update. It should include all requested documentation.

PAFA may, at its discretion, extend the submission deadline, in which case all rights and obligations of PAFA and the Service Providers subject to the previous deadline will thereafter be subject to the deadline as extended.

Late submissions

PAFA reserves the right, but is not obligated, to accept submissions received after the submission deadline.

Confirmation

If the Service Provider would like to confirm submission of their proposal they should write to development@pafa.org.za.

Changes in Qualifications of Service Provider

Any change in the structure or formation of the Service Provider (including, in the case of a JV, any change in the structure or formation of any member thereto) after submitting the Proposal and before receiving communication about outcome of the Proposal, should be communicated to development@pafa.org.za without delay. Such Proposal will be withdrawn if, because of the change, the Service Provider no longer substantially meets the Criteria for Evaluation.

Evaluation of Proposal

Criteria for Evaluation

The PMT will use the Criteria for Evaluation below to establish whether the Service Provider qualifies to render the service set forth in ToR. The Service Provider should review the criteria carefully and provide information about how they meet them.

The Service Provider should:

- Be an appropriately established type of organisation; a professional accountancy organisation is preferred and supports the objectives of the Programme.
- Be established for over five years and possess the capacity, as well as the financial and competent personnel capability, to deliver the scope of services in the ToR at the standard and in the timeframe contracted for.
- Be able to commit to a multi-year project.
- Demonstrate satisfactorily an understanding of the elements that contribute to the establishment and maintenance of a strong accountancy profession supported by an effective PAO.
- Have experience in supporting the development of the accountancy profession and PAOs outside of their country or jurisdiction through the transfer of knowledge to the beneficiary to achieve sustainable results. The Service Provider should share any experience doing third-party funded, self-funded, or pro bono work to develop the profession. This should include any current or past involvement in a twinning or mentoring arrangement with a less-established PAO.
- Have a track record of prior work in specific areas related to development of the accountancy profession and PAOs with evidence of successful delivery of project outcomes and positive impacts on the beneficiary. The Service Provider should provide details of any projects that were stopped or did not have positive outcomes and explain how they were managed.
- Have access to individuals with appropriate qualifications, experience, and a combination of technical competency and people skills to undertake projects focused on development of the accountancy profession and PAOs.
- Comply with policies that address gender equality and inclusivity.
- Comply with corporate social responsibility (CSR) policies applicable within their local jurisdiction. The Service Provider should describe any mandatory local/national applicable laws and give evidence of how they comply with CSR policies. If there are no relevant local or national laws in the Service Provider's

jurisdiction, they should describe how they meet their responsibilities toward the community and the environment (both ecological and social) in which it operates.

- Comply with policies related to vulnerable groups. A vulnerable group is a population that has some specific characteristics that make it at higher risk of falling into poverty than others living in areas targeted by a project. Vulnerable groups include the elderly, the mentally and physically disabled, at-risk children and youth, ex-combatants, internally displaced people and returning refugees, HIV/AIDS-affected individuals and households, religious and ethnic minorities and, in some societies, women. Recognising that different countries and jurisdictions may have different regulations in this regard, the Service Provider should provide information on what laws and regulations are applicable to them and confirm their compliance with such policies. If such laws and regulations do not exist or are significantly less stringent than those (1) identified by IFAC and the Global Fund, (2) applicable in South Africa, or (3) applicable in Tanzania, the Service Provider should demonstrate compliance with the most stringent of these laws and regulations or should describe how they address policies related to vulnerable groups.
- Demonstrate that they can deliver value for money (VFM) and are committed to achieving year on year VFM savings. VFM is defined as *the optimal use of resources to achieve intended outcomes*. This means that the Service Provider should demonstrate and continually strive to improve VFM in all that they do. This includes developing a baseline for current VFM to demonstrate how VFM is improved over the life of the Programme. Accordingly, the Service Provider should demonstrate in the Proposal how they ensure VFM, using recent examples.
- Have no conflicts of interest or have a conflict of interest that, in the opinion or the PMT, has appropriate safeguards in place.
- Not derive a competitive advantage from having previously provided services related to the project. To that end, the Service Provider should indicate in the Proposal all information that would in that respect give them any unfair competitive advantage over other competing Service Providers
- Not be considered ineligible, whether due to OFAC sanctions or because, as a matter of law or regulations, commercial relations between countries (or, if applicable, individuals) are prohibited.
- Not have any pending litigation against it (unless such litigation is disclosed to the PMT and the PMT determines that the litigation does not present a problem for participation in this Programme).
- Have the long-term sustainability and financial viability for the project.

Evaluation of the Technical Proposals and Right to Clarify / Reject

The PMT will evaluate Technical Proposals based on their responsiveness to the RFP and ToR. Each Technical Proposal will be evaluated and scored out of a maximum score of 100, based on four key areas. These areas, and their associated weights, are outlined in the table below.

Technical Proposal Area	**Weight**
Service Provider’s qualifications (evaluated against the Criteria for Evaluation above)	25

Technical approach, methodology, monitoring and evaluation framework, and work plan (based on Sections 1 and 2 of the Technical Proposal – see Information to be Submitted by Service Provider below)	30
Approach to knowledge transfer (based on Section 1 of the Technical Proposal – see Information to be Submitted by Service Provider below)	15
Key team member qualifications and experience (based on Section 3 of the Technical Proposal – see Information to be Submitted by Service Provider below)	30
Total	**100**

Service Providers must meet a minimum Technical Score of 70/100 to be considered for selection.

The PMT reserves the right to waive minor deviations from the Criteria for Evaluation if they do not materially affect the technical capability and financial resources of a Service Provider to perform a project.

To assist in the evaluation of a Proposal, the PMT may – at their discretion – ask the Service Provider to submit clarifications, correct errors, or submit missing documents within a specified time. The PMT's request and the Service Provider's response should be by email.

If the Service Provider does not respond to the PMT's request within the specified time, their Proposal will be (1) evaluated based on the information and documents available at the time of PAFA's initial evaluation of the Proposal or (2) rejected.

The PMT will reject any Proposal that is not responsive to the Instructions for Service Providers or if it fails to achieve the minimum Technical Score.

Notification Regarding the Technical Proposals

Following evaluation of the Technical Proposals, the PMT will notify those Service Providers whose Proposals were unsuccessful that their Financial Proposals will not be reviewed. The PMT will also notify the Service Providers whose Proposals were successful and request the password to open the Financial Proposals.

Evaluation of the Financial Proposals

The lowest Financial Proposal will receive the maximum score. The other Financial Proposals will receive scores proportionate to the score of the lowest Financial Proposal.

Total Score

The Technical Proposal score will receive a weighting of 80%, and the Financial Proposal score will receive a weighting of 20%.

Oversight

The PMT reports to the PAFA PAO Development Programme Oversight Committee (POC) on due process followed in the selection of the Service Provider.

Right to Annul

PAFA reserves the right to annul the RFP and reject all submissions at any time, without thereby incurring any liability to any of the Service Providers.

Confidentiality

Detailed information relating to the Proposals and their evaluation will not be disclosed. After the submission deadline, any Service Provider that wishes to contact PAFA on any matter related to the process (other than confidential matters) may do so by email at development@pafa.org.za.

Information to be Submitted by Service Provider

The **Technical Proposal** should include the following:

- The Service Provider's qualifications
  - The Service Provider should provide information about how they meet the Criteria for Evaluation.
- A description of the Service Provider's proposed implementation of the main activities/tasks to deliver the expected outputs, presented in three sections:
  - Section 1: Approach
    - This section should demonstrate the Service Provider's understanding of the objectives of the service as outlined in the ToR and describe the technical approach, methodology, and monitoring and evaluation framework they would adopt for implementing the activities/tasks to deliver the expected outputs.
    - This section should also include a description of the approach to transferring knowledge to local people. The objective of the Programme is to develop PAOs. The Service Provider will be expected to transfer knowledge to local people to enable them to fulfil their roles and responsibilities independently.
  - Section 2: Work Plan
    - This section should outline the plan for the implementation of the main activities/tasks to deliver the expected outputs, their content and duration, phasing and interrelations, and milestones.
    - The work plan should be consistent with the technical approach and methodology, showing the Service Provider's understanding of the ToR and ability to translate them into a feasible work plan.
  - Section 3: Organisation and Staff
    - This section should describe the structure and composition of the Service Provider's project team, including a list of key experts and relevant technical and administrative

staff utilised to implement the main activities/tasks of the service. A one-page CV should be attached for each person included in the list.

- References
  - Three references **relevant** to the assignment, including: dates; names of organisations; positions held / assignments conducted; types of activities performed and locations; and contact information of previous employing organisations or clients.
- Where requested, documentary evidence supporting the above.
- Any other documents required as specified

The **Financial Proposal** (***should be locked by a password, which will be requested only if the Technical Proposal met the minimum score*). The Financial Proposal should include the following:

- Fee
- Reimbursable costs
- Other direct or indirect costs, including taxes and levies
- Budget and related narrative

Professional Accountancy Organisation (PAO) Development Programme

The National Board of Accountants and Auditors (NBAA) Tanzania

Terms of Reference

Service to Implement Project Component 1 – Updating the Professional Qualification

Background

1. The International Federation of Accountants (IFAC) and The Global Fund have selected the National Board of Accountants and Auditors (NBAA) *inter alia* to strengthen accountancy capacity in the health sector in Tanzania under the under IFAC-Global Fund: Strengthening Capacity Building in Africa program
2. As representative of the accountancy profession in Africa, IFAC has engaged the Pan African Federation of Accountants (PAFA) to manage the implementation of the project in 2025 – 2027. The project has several components, including updating NBAA's professional qualifications.
3. Refer to pages 3 – 4 of the *Request for Proposal* for information about PAFA, the Professional Accountancy Organisation (PAO) Development Programme, and the Project.

Objective

4. The objective of the service is to update NBAA's professional qualification, including the public sector component, generally for developments in accountancy and more specifically with health sector elements, and training trainers and examiners in the updated professional qualification. The desired outcome is an NBAA Professional Qualification that is comparable to recognised international professional qualifications.

Scope of Service

5. The scope of the service is as follows:

Scope of Service	Deliverables	Timeline
1. Syllabus		
a) Review the 2023-2029 syllabus developed by NBAA and identify and address any gaps	Updated competence-based curriculum and syllabus with	10/2025-01/2026

Scope of Service	Deliverables	Timeline
(consider developments in accountancy, including ESG). Taking into consideration all the NBAA guidelines on competence-based curriculum and syllabus. b) Incorporate sufficient coverage of public sector components into the syllabus. c) Determine knowledge gaps of incumbents in finance roles in the health sector and incorporate a health sector component in the syllabus (consider whether to bolt on or built in such component). d) Facilitate the review of the updated syllabus by NBAA subject experts to ensure the syllabus meet the NBAA objectives. e) Organise a multi-stakeholder event to receive feedback, incorporate their feedback and later launch the updated syllabus.	sufficient coverage of the public sector generally and the health sector specifically taking into consideration the Tanzania Laws and regulations as well as the NBAA and Health sector reporting framework	
2. Students		
Develop learning materials for students, including study guides, workbooks, practice tests, and tuition videos.	Updated learning materials for students	01/2026-03/2026
3. Tuition Providers		
a) Develop teaching guides for tuition providers. b) Train the tuition providers and NBAA technical staff.	Updated teaching guides for tuition providers Updated tuition providers Updated NBAA staff	02/2026-4/2026
4. Examiners		
a) Update the examinations for the updated syllabus. b) Update the assessment format of the examinations.	Updated examinations Updated assessment format Updated examiners	03/2026-04/2026

Scope of Service	Deliverables	Timeline
c) Train the examiners in both the updated syllabus and the updated assessment format.		

6. The current syllabus was developed by NBAA in 2023 and expires in 2029. This review and update will therefore be mid-term and will roll forward the syllabus for 6 years to 2032. In performing the service, the Service Provider must obtain an understanding of and build on the 2023 work already done by the NBAA and experts to avoid duplication of efforts and ineffective, inefficient project implementation.
7. The Professional Qualification has three levels: Foundation Level, Intermediate level, and Final level. The Foundation and Intermediate levels have six subjects each and the Final level has four subjects.
8. The current syllabus does not have public sector and health sector content. The intention is to incorporate sufficient public sector and health sector content, which will be of an international standard, while contextualised for Tanzania.
9. There are 16 learning materials (LMs), with Study Text, Q & A Banks, and Mock Examinations, of varying sizes. The largest has more than 616 pages; and the smallest has less than 404 pages. Examinations: Sample questions should be developed based on the new syllabus. NBAA has a mechanism for developing questions for their bank. The Service Provider should work closely with NBAA to determine the need for any changes to assessment format.
10. Examinations administration: NBAA administers two examination sessions every year, in May and November. Transitional arrangements would be necessary between the current and the new curriculum and syllabus.
11. Tuition providers, examiners and NBAA technical and examination officers (at least 6 people) should be trained on updates across the professional qualification. In person training is preferred.
12. All deliverables must be completed by **30 April 2026**. The Service Provider must have the capacity and capability to deliver within the stated timelines.

Duration of Service and Expertise and Experience Required

13. The service will commence on or about 13 October 2025 and end on or about 30 April 2026.
14. The Service Provider must:
    a. be free from any *conflicts of interest*;
    b. Should be an appropriate type of organisation, a professional accountancy organisation is preferred.
    c. Meet the *eligibility requirements* described in the *Request for Proposal*.
    d. comply with the *policy on corrupt and fraudulent practices* described in the *Request for Proposal*.
    e. meet the *Criteria for Evaluation* described in the *Request for Proposal*.

f. **have a proven track record in the development of professional accountancy qualifications that address both the private and public sectors and are comparable with recognised international professional qualifications**; and

g. **understand finance roles in the health sector**.

Reporting

15. The Service Provider will report to the PAO Development Programme Management Team (PMT) on progress at agreed intervals and times.

Budget for the Assignment

16. The indicative budget for the service is US $130,000.