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Intrah

Trip Report

#0-254

Travelers: Raymond Baker
Associate Director
Administration

Country Visited: Nepal

Date of Trip: Feb. 22 - March 3, 1986

Purpose: Finalize subcontract with
the FP/MCH Project and re-
budget the D.O.R.C. subcontract.

Program for International Training in Health
208 North Columbia Street
The University of North Carolina
Chapel Hill, North Carolina 27514 USA

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Curriculum Vitae of Mr. T.R. Upadhyay

EXECUTIVE SUMMARY

From February 22 to March 3, 1986 Mr. Ray Baker, INTRAH Associate Director for Administration, worked in Kathmandu to draft a subcontract with the FP/MCH Project, to negotiate the budget for an amendment to the Development Oriented Research Center (D.O.R.C.) subcontract and to review the financial status of the UNC/CH-Division of Nursing subcontract.

Briefings were held with USAID representatives and, at Mr. Anderson's request, fully signed copies of existing subcontracts/agreements were copied and provided to his office. Since Mr. Anderson was TDY from Kathmandu on March 3, Baker arranged for Ms. Maureen Brown, INTRAH Program Officer, to deliver the FP/MCH Project subcontract and the D.O.R.C. budget detail to Mr. Anderson.

SCHEDULE DURING VISIT

Saturday	Feb. 22:	Arrived from Bangkok at 12:30 p.m. Meeting with P.N. Tiwari of Development Oriented Research Center (D.O.R.C.)
Sunday	Feb. 23:	Meeting with P.N. Tiwari during morning and afternoon.
Monday	Feb. 24:	Briefing at USAID. Meeting at Division of Nursing, Ministry of Health (DON/MOH).
Tuesday	Feb. 25:	Meeting at Contraceptive Retail Sales Company (CRS). Meeting at D.O.R.C. Meeting at FP/MCH Project Office.
Wednesday	Feb. 26:	Meeting at D.O.R.C. Meeting at FP/MCH Project
Thursday	Feb. 27:	Meeting at DON/MOH.
Friday	Feb. 28:	Meeting at USAID. Meeting with Mr. Hem Hemal, General Manager, CRS, and Mr. T.R. Upadhyay, senior partner of T.R. Upadhyay & Co.
Saturday	March 1:	No meetings.
Sunday	March 2:	Meeting at FP/MCH Project Office.
Monday	March 3:	Departed Kathmandu at 1:30 p.m.

I. PURPOSE OF TRIP

The purpose of the visit was to finalize a subcontract between UNC/CH and the FP/MCH Project, Ministry of Health, and to re-budget the Development Oriented Research Center subcontract to reflect added dollars for an increased workload.

II. ACCOMPLISHMENTS

- A. A draft subcontract (with work plan and budget detail) between UNC/CH and the FP/MCH Project was completed.
- B. A revised budget for a D.O.R.C. subcontract amendment was negotiated.
- C. INTRAH was informed that the Division of Nursing, Ministry of Health, was having a cash flow problem in executing the current subcontract with UNC/CH. This was researched in cooperation with D.O.R.C. and appropriate remedial action taken.
- D. A check for \$1,124.59 U.S. was delivered to Mr. Hemal, General Manager, Contraceptive Retail Sales, Ltd.
- E. The firm of T.R. Upadhyay was selected to audit UNC/CH subcontract accounts in Nepal.

III. BACKGROUND

This trip was a follow-on to the Knauff-Baker trip in May 1985 (Report #0-53) and the Knauff-Angle-Brown trip in November (Report #0-154). Both reports recommended development of a Phase II Program with the FP/MCH Project. Phase I was a Training of Trainers workshop held in Pokhara during September/October 1985 for 15 core FP/MCH staff. The cost was \$11,525 U.S. and the participants developed three curricula and three training plans in preparation for Phase II.

IV. ACTIVITIES

A. USAID

Jay Anderson expressed thanks for INTRAH action to forward \$20,000 so that the March 1986 Accountants, Store keepers and Intermediate Supervisors workshops could be conducted on schedule. This was possible only because Marilyn Schmidt, Cognizant Technical Officer, ST/POP/IT AID/W approved the workshops under a one-time authorization while the subcontract was in preparation. Mr. Anderson requested confirmation that the Contraceptive Retail Sales Company., a recipient of AID funds from other channels, was not also paying the same personnel from INTRAH funds. Baker put this issue to Mr. Hemal who provided quick

and positive assurances that this was not the case. This information was relayed to Mr. Anderson. Mr. Anderson also asked for copies of fully signed contract documents, which were provided. He also requested to be on the distribution list for all future technical/financial reports.

B. FP/MCH PROJECT

Preliminary details for a subcontract with the FP/MCH Project were available from the training proposal sent to ST/POP/IT on January 22, 1986. The resultant draft subcontract proposes 19 training activities, 2 trainer debriefing/planning meetings and a September 1986 project review. During the 10 month subcontract, effective March 1, 1986, it is projected that 410 participants will be trained at an in-country cost of \$66,590 (see Appendix B).

C. DEVELOPMENT ORIENTED RESEARCH CENTER (D.O.R.C.)

The D.O.R.C. subcontract was developed in March 1985. At that time, D.O.R.C. was providing financial/accounting services to the Division of Nursing. With the addition of the FP/MCH Project workload, it was necessary to re-estimate the D.O.R.C. budget and to appropriately amend the subcontract. This was done during the current visit (see Appendix C.)

D. DIVISION OF NURSING,

The DON had two issues for consideration and action. They had a cash flow problem that developed as follows. The program anticipated the purchase of 1,540 TBA kits (presumably scheduled over the 36 month life of the project) at 200 rupees each; total 308,000 rupees. The vendor raised the price to 250/60 rupees (Appendix D) for a new total of 385,924 rupees and the DON ordered one-half (770 kits) for immediate delivery. Upon delivery, the vendor billed for 192,962 rupees. This unplanned cash draw-down, in conjunction with other expenses, reduced the cash advanced by UNC from \$22,000 U.S. to \$67 U.S. This presented a serious problem when, on February 24, 1986, the DON informed D.O.R.C. and Baker they wanted 237,000 rupees (\$11,850 U.S.) by March 3. At a minimum, they had to have 79,000 rupees (\$3,950 U.S.) by March 3 and the remainder by March 20. As a temporary remedy, 80,000 rupees were "borrowed" from the FP/MCH Project account. (see Appendix E). Upon return to the U.S. and based on hand-carried DON Technical/Financial Reports #1 and #2, a replenishment deposit of \$21,932.75 U.S. was made to the DON account on March 10, 1986. Repayment to the FP/MCH Project was then made.

The DON had also suggested some alterations in the work plan of the subcontract. These changes were reviewed and concurred in by the cognizant INTRAH program staff. It was agreed during this visit that the changes would be incorporated into an amendment letter to be reviewed by ST/POP/IT and subsequently mailed to the DON.

E. CONTRACEPTIVE RETAIL SALES COMPANY, LTD (CRS)

A temporary difficulty with a bank telex fund transfer prompted Baker to hand-carry a \$1,124.59 U.S. check which replenished expenditures per Technical/Financial Report #3. During this visit, Baker asked Mr. Hem Hemal for auditing company recommendations. Mr. Hemal suggested the chartered accounting firm of T.R. Upadhyay and Co. Hemal also introduced the subject of additional support from INTRAH. Baker advised that this would best be discussed with INTRAH Program Officer Maureen Brown, who was then in Kathmandu to assist with the scheduled Intermediate Supervisor workshops.

F. T.R. UPADHYAY AND CO.

INTRAH now has three Nepal projects that will require audits. In preparation for this, Baker sought references for a suitably qualified auditing firm. The company of T.R. Upadhyay was recommended.

Baker met with Mr Upadhyay and, after suitable inquiry and discussion, determined that Mr. Upadhyay's firm was competent to execute auditing assignments for UNC/CH. The Contracts and Grants Office, UNC/CH, has concurred in this assessment (see Appendix F).

V. RECOMMENDATIONS

- A. USAID and AID/W should approve the proposed subcontract between UNC/CH and the FP/MCH Project.
- B. USAID and AID/W should approve Amendment #1 to the existing subcontract between UNC/CH and D.O.R.C.

APPENDIX A

Persons Contacted/Met

USAID/Kathmandu

Dr. David Calder, Chief, Health/ Population/ Nutrition Office
Mr. Jay Anderson, Assistant Health Development Officer

FP/MCH Project

Dr. Tara Bahadur Khatri, Chief
Dr. Jayanti M. Tuladhar, Chief, Evaluation Division
Mr. P.K. Sakya, Head, Training Division
Mr. Ugra N. Karna, Assistant Administrator
Mr. Gokarna Regmi, Assistant, Evaluation Division

Division of Nursing

Ms. Rukmini C. Shrestha, Chief
Ms. Chandra Shrestha, Assistant
Ms. Audrey Maw, Advisor

Nepal Contraceptive Retail Sales Company

Mr. Hem Hemal, General Manager

Development Oriented Research Center

Mr. Padma N. Tiwari, Director

T.R. Upadhyay and Co.

Mr. T. Upadhyay, Senior Partner

CONTRACT BETWEEN THE
UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL
AND THE
FP/MCH PROJECT, MINISTRY OF HEALTH
HIS MAJESTY'S GOVERNMENT OF NEPAL

Negotiated pursuant to the terms of Contract No. AID/DPE-3031-C-00-4077 between the Agency for International Development and the University of North Carolina at Chapel Hill.

For the University of North
Carolina at Chapel Hill
Chapel Hill, N.C. 27514

For the FP/MCH Project
Ministry of Health
Kathmandu, Nepal

Signature

Signature

Typed Name

Typed Name

Title

Title

Date

Date

Project Title: FP/MCH-INTRAH District Level Training Project-Phase II

Contract/Account Number 35624

Period and Cost: This contract is effective March 1, 1986
and will terminate December 31, 1986.

The total cost is

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Article VIII	Payment Schedule
Article IX	Reporting Requirements
Article X	Evaluation
Article XI	Amendment
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Article I - Background

1. This FP/MCH Project-UNC/CH collaborative training program is i a series of phased activities. Phase I was a Training of Trainers work shop held in Pokhara during September/October 1985 for 15 core FP/MCH staff. Three curricula and training plans were developed in preparatio for Phase II.

2. Under the authority of this contract, Phase II will train district level FP/MCH Intermediate Supervisors, Accountants and Storeskeepers. Nineteen workshops will be conducted for 410 parti-cipants from March-September 1986; 11 for Intermediate Supervisors and each for Accountants and Storeskeepers. Each workshop will be of 14 days duration and will be conducted in the districts. Joint training o Accountants and Storeskeepers will take place the first 2-3 days of eac workshop. The curricula developed in Phase I will provide the content and process for the training.

3. Six FP/MCH Project training teams composed of three trainers per team will conduct the workshops. Technical back-up will be provide for the initial workshops, to be held in March 1986 by three national trainers (2 from FP/MCH Central Office; 1 from ICHS/DP Central Training Unit) and two INTRAH trainers.

Article II Goals and Objectives

1. Goal:

To provide practical, job-related knowledge and skills to intermediate Supervisors, Accountants and Storeskeepers that will result in improved on-the job performance when conducting supervisory, accounting or supply management activities.

2. Objectives:

- a. To review and analyze the job descriptions, responsibilities and tasks of all three positions
- b. To familiarize each with the others jobs and the inter-relationships of the positions.
- c. To provide accountants refresher training in the HMG Program Accounting System; to improve storeskeepers knowledge of HMG procurement regulations and inventory control; and, to strengthen the supervisors ability to plan and conduct FP/MCH activities.
- d. To introduce an Activity Accounting Policy and train the participants in the procedures to implement the policy.
- e. To improve the administrative and financial management skills of the accountant and storeskeeper participants.
- f. To up-grade the intermediate supervisor participants' abilities to establish and maintain good relations with the FP/MCH District Office staff and the community-at-large.

Article III - Work Plan

<u>NO.</u>	<u>ACTIVITY</u>	<u>DATES</u>	<u>SITE</u>	<u>PARTICIPANTS</u>
1.	Intermediate Supervisors Trg.	March 2-15 1986	Kathmandu	26 intermediate supervisors from Kathmandu, Lalitpur, and Bhaktapur Districts.

NO.	ACTIVITY	DATES	SITE	PARTICIPANTS
2.	Intermediate Supervisors Trg.	March 2-15 1986	Walling, Syanja	25 intermediate supervisors from Syanja and Palpa Districts.
3.	Accountants Training.	March 2-15 1986	Nepalganj	20 accountants from far west (7), midwest (0), HQ (4).
4.	Storeskeepers Trg.	March 2-15 1986	Nepalganj	17 storeskeepers from far west (8), midwest (9).
5.	Trainers' Debriefing.	March 19-20 1986	Kathmandu	6 trainers of storekeepers and accountants
6.	Accountants Trg.	March 26- April 8 1986	Pokhara	20 accountants from west (12), HQ (8).
7.	Storeskeepers Trg.	March 26- April 8 1986	Pokhara	18 storeskeepers from west (12), HQ (6).
8.	Accountants Trg.	May 19-June 1 1986	Dharan	20 accountants from east (11), HQ (9).
9.	Storeskeepers Trg.	May 19-June 1 1986	Dharan	17 storeskeepers from east (11), HQ (6).
10.	Intermediate Supervisors Trg.	June 2-15 1986	Kanchanpur (Mahendranagar)	28 intermediate supervisors from Kanchanpur District.
11.	Intermediate Supervisors Trg.	June 2-15 1986	Baglung	28 intermediate supervisors from Parbat, Baglung and Myagdi Districts.
12.	Intermediate Supervisors Trg.	June 2-15 1986	Okhaldunga	22 intermediate supervisors from Okhaldunga and Khotang Districts.
13.	Accountants Trg.	June 9-22 1986	Janakpur	20 accountants from HQ (9), Central (11).
14.	Storeskeepers Trg.	June 9-22 1986	Janakpur	18 storeskeepers from central (12) and HQ (6).

NO.	ACTIVITY	DATES	SITE	PARTICIPANTS
15.	Intermediate Supervisors Trg.	August 10-23 1986	Dang	21 intermediate supervisors from Dang District
16.	Intermediate Supervisors	August 10-23 1986	Ilam	24 intermediate supervisors from Ilam and Bhadrapur Districts.
17.	Trainers' Debriefing.	August 28-29 1986	Kathmandu	9 trainers of intermediate supervisors.
18.	Intermediate Supervisors Trg.	Sept. 1-14 1986	Mahottari	21 intermediate supervisors from Dhanusha and Mahottari Districts.
19.	Intermediate Supervisors Trg.	Sept. 1-14 1986	Rupandehi (Bhairahawa)	24 intermediate supervisors from Kapilvast and Rupandehi Districts
20.	Intermediate Supervisors Trg.	Sept. 1-14 1986	Biratnagar	21 intermediate supervisors from Biratnaga District.
21.	Intermediate Supervisors Trg.	Sept. 1-14 1986	Dhanusha (Janakpur)	20 intermediate supervisors from Mahottari and Danusha Districts
22.	Project Review, Evaluation Findings, Planning for FY 87.	September 1986	Kathmandu	

Article IV - Fiscal Agent

1. To facilitate an orderly, timely transfer of funds and the timely submission of sequentially numbered financial reports to UNC/CH, it is agreed that UNC/CH will contract with a Kathmandu-based agency experienced in finance/adminstrative matters to serve as the UNC/CH Fiscal Agent. The Fiscal Agent will be responsible to:

- a. Receive, deposit and account for all funds provided by UNC/CH for this project.
- b. After prior consultation with the Project Coordinator, make authorized payments to participants and vendors.
- c. Receive from the Project coordinator relevant data necessary to prepare Technical/Financial Reports per Article VIII.
- d. Every two months, submit Technical/Financial Reports to UNC/CH.
- e. Execute such instructions in the fiscal area as may be, from time to time, sent from UNC/CH and/or INTRAH, which is the executing agency on behalf of UNC/CH.

Article V - Responsibilities of the FP/MCH Project

1. Designation of a project coordinator who shall have overall responsibility for the successful, timely completion of the work plan.
2. As required, coordinating arrangements with other donors to assure availability of service delivery commodities.
3. Arrangement for provision of physical facilities for training, with payment by the Fiscal Agent from funds provided by UNC/CH.
4. Selection and notification of participants.
5. Selection of and logistical arrangements for training staff and guest lecturers.
6. Cooperating in the evaluation activities as detailed in Article X - Evaluation.
7. Completion and mailing of participant biodata forms, and participant reaction forms. }
8. Cooperation with the Fiscal Agent in executing the fiscal and reporting arrangements of this contract.

Article VI - Responsibilities of UNC/CH

1. Provide operating funds as detailed in Article VII - Budget and Article VIII - Payment Schedule.
2. Assuring that participant per diem rates have mission approval.
3. Assuring an adequate supply of forms required to document the participant training and/or technical assistance activities.
4. Arrange and finance INTRAH technical assistance visits as detailed in the Work Plan.
5. Contract with a qualified agency to serve as the UNC/CH Fiscal Agent.

Article VII - Budget

1. This is a cost-reimbursement contract. UNC/CH will reimburse costs which are allowable and limited to those reasonable and necessary to accomplish the Work Plan. Costs for entertainment and social affairs are not allowable.
2. UNC/CH will provide up to _____ in support of this project. Provision of this total shall be subject to the availability of funds to UNC/CH from AID.
3. The following budget sets forth estimated costs for individual line items. Within the total amount, the Fiscal Agent may adjust line items as reasonably necessary for the performance of work under this contract, in consultation with the Project Coordinator

Category

Nepali
Rupees

U.S.
Dollars

Conversion Rate: 20.0 rupees = \$1.00 U.S.

Article VIII - Payment Schedule

1. The Chief of the FP/MCH Project or his designate will be the Project Coordinator and is authorized to approve expenditures, sign technical reports and cooperate with the Fiscal Agent on financial matters.
2. UNC/CH will advance funds to the Fiscal Agent so that training activities may be initiated. Thereafter, UNC/CH will replenish cash on-hand with the Fiscal Agent based on financial reports as described in Article IX. Replenishment may be made until such time as total reimbursements plus the initial advance payment equals the total amount of funds set forth in the Budget. Any funds remaining after completion of this project shall be refunded to UNC/CH. See Article IX for the proper format to report costs and request replenishment funds.

Article IX - Reporting Requirements

A bi-monthly (every other month) report will be submitted to the Director, INTRAH, in the following format:

SUBCONTRACTOR BI-MONTHLY (every other month) REPORT -

Subcontractor _____

Reporting beginning _____ and ending _____, 198 _____

Date: _____

Person filling out report: _____

Title of Project: _____

Part A: Technical (To be completed and signed by the Project Coordinator)

I. Project Objectives

- 1.
- 2.
- 3.
- 4.

Activities for this Reporting Period

- 1.
- 2.
- 3.

II. Cite any difficulties encountered in conducting activities.

III. Please cite any situations that impede the progress of the project/contract toward meeting its objectives.

IV. Forecast of activities during the next reporting period.

Part B. Financial Report (To be completed and signed by the fiscal agent. The budget and report will be in rupees)

<u>Category</u>	<u>Expenditures</u>			
	<u>Rupee Budget From INTRAH</u>	<u>Inception to Last Reported Period</u>	<u>This Period (insert date)</u>	<u>Cumulative Expenditures</u>
Total	_____	_____	_____	_____
Total rupees reported this period			_____	
Total U.S. dollars reported this period			_____	
Conversion rate			(insert rate)	

The undersigned hereby certifies that payment of the sum claimed is proper and due

Signed _____
 Typed Name _____
 Title _____
 Date _____

Signed _____
 Typed Name _____
 Title _____
 Date _____

Article X - Evaluation

1. Each participant will complete a Nepali version of an INTRAH bio-data form. The information collected will be used to assess the appropriateness of participants and will document compliance with participant selection criteria. The bio-data form will be summarized, analyzed and submitted to the Fiscal Agent, who will forward it to INTRAH.
2. A pre-and post-test will be administered to each participant to assess entry and closing-levels of knowledge, and will be based on the content of the training curriculum for each of the three groups. A pre/post test was designed in Phase I TOT workshop which will be reviewed and modified prior to March, 1986. Pre/post test scores will be documented for each participant and the results discussed with each. Score summary sheets will be given to the Fiscal Agent for forwarding to INTRAH.
3. During the training workshops, daily feedback sessions will be conducted between trainers and participants, based on observations of both. The trainers will provide timely feedback to individuals and groups on their participation, presentations and group activities.
4. On the last day of training, each participant will be requested to complete a participant reaction form, which has been translated into Nepali and modified during the summer (1986) workshop in Chapel Hill.
5. Assuming contractual and financial arrangements are made the post-test will be re-administered to a sample of 10% of participants one

year post-training. Five percent of participants will receive on-the-job performance assessment. This evaluation will be designed by the FP/MCH Project Evaluation Unit and other FP/MCH Project staff in collaboration with INTRAH.

Article XI - Amendment

This contract may be modified by amendment, subject to the mutual agreement of both parties and the prior concurrence of the USAID/Kathmandu and AID/Washington.

Article XII - General Provisions

1. Examination of Records
2. Audit
3. Abortion-Related Activities
4. Voluntary Participation
5. Sterilization
6. International Air Travel
7. Termination
8. Disputes
9. Prevailing English Version
10. Notices

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Amendment #1
to the contract entitled

"Administrative/Fiscal Services to Nepalese
Family Planning Training Projects"

between the
Development Oriented Research Center
and the
University of North Carolina at Chapel Hill

1. Cover page. Delete: "The initial estimated cost is \$4,116 U.S." Substitute: "The estimated cost is \$13,899."

2. Article IV - Budget. Paragraph 2, delete: "UNC/CH will provide \$4,116 (U.S.) in support of this project." Substitute: "UNC/CH will provide up to \$13,899 (U.S.) in support of this project."

3. Article IV - Budget. Paragraph 3, delete entirely. Substitute: "The following budget sets forth estimated costs for individual line items. Within the total amount, the D.O.R.C. may adjust line items as reasonably necessary for the performance of work under this contract."

<u>Actual</u>		<u>Estimated</u>		<u>Total</u>	
July 1, 1985		Jan. 1, 1986			
Dec. 31, 1985		Dec. 31, 1986			
Rupees	Dollars	Rupees	Dollars	Rupees	Dollars

22

<u>Actual</u>		<u>Estimated</u>		<u>Total</u>	
July 1, 1985		Jan. 1, 1986			
Dec. 31, 1985		Dec. 31, 1986			
Rupees	Dollars	Rupees	Dollars	Rupees	Dollars

Rate of conversion: actual 18,48 rupees = \$1.00 Estimated 20.50 rupees = \$1.00

4. All other provisions of this contract remain unchanged.

Signature

Signature

Typed Name

Typed Name

Title

Title

Date

Date

Climax Enterprises (Regd.)

A HOUSE FOR SCIENTIFIC, SURGICAL, VETERINARY, AGRICULTURE, INDUSTRIAL APPLIANCES,
CHEMICALS, PHARMACEUTICAL DRUGS, SCIENTIFIC BOOKS

Office : KUMAR SADAN, CHHETRAPATI, DHALKO,
KATHMANDU, NEPAL
Show Room: 14/118, PYAPHAL TOLE, KATHMANDU, NEPAL

Mail : P. O. BOX 2199, KATHMANDU, NEPAL
Tel : 215221, 216001
Cable: CLIENT
Dt: 18/8/2042.

Re: TBA KITS

Dear Madam,

Refer to our quotation for the supply of TBA Kits of 1,540 kits @ 208/83.

We feel sorry to write that we are not able to supply the goods in above said price due to devaluation of the currency. Hence, we can supply this kits by adding 20% on above said price which will come to @ 250/60 Nett.

Therefore, we kindly request you to confirm the order in new-price. Other terms and conditions will remain same.

We are sorry for the inconvenience cause to you due to this.

Thanking you.

Yours faithfully,
for, CLIMAX ENTERPRISES.

20385, 924

Available Document

AUTHORISED DISTRIBUTORS & STOCKISTS :

RUDOLF BRAND W. GERMANY (Dispensers & Glasswares)	HELLIGE INC U.S.A. (For Public Health)	JENWAY LTD. ENGLAND (Lab. Instruments)	THERMAL SYNDICATE ENGLAND (Silicawares)	TAFESA W. GERMANY (Lab. Equipments)	MATSUNAMI JAPAN (Coverglasses & Micro Pipettes)
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SOLAR (Glassware)					J. MITRA (Reagents & M)

March 2, 1986

Mr. Padma N. Tiwari
Director
Development Oriented Research Centre
Thamel, Kathmandu, Nepal.

Dear Mr. Tiwari,

As you know, the Division of Nursing will need to take 79,000 Rupees to the field on or about March 3, 1986. This letter authorizes you to utilize approximately 80,000 Rupees from the FP/MCH accounts, 40,000 from Phase I and 40,000 from Phase II.

Yours Sincerely,



R. H. Baker
Associate Director
Administration

cc: Dr. Lea
Chris Durham

MAUREEN BROWN

M/S T. R. UPADHYA & CO.
CHARTERED ACCOUNTANTS

CURRICULUM VITAE

1. Name of the Firm. M/S T. R. UPADHYAY & CO.
Chartered Accountants
2. Year of establishment 1971 in Kathmandu.
Nepal.
3. Address. 21/242 A. Botule Ghor.
P. O. Box - 890
Dilli Bazar, Kathmandu
Nepal.
Telephone - 414809
Telex. c/o - 2255 NP, GORKHA
4. Work Experience. An illustrative list of present and past
clients are enclosed herewith in
annexture 1 and 2 respectively.
5. Name of Senior partner. T. R. Upadhyay
Chartered Accountant.

Curriculum Vitae of Partner

Name : Mr. Tirtha Raj Upadhyay
Date of Birth : [REDACTED]
Nationality : Nepali
Home Address : [REDACTED]
[REDACTED]
[REDACTED]
Office - 414809

Academic Qualification:

<u>Name of Examination</u>	<u>Year of Passing</u>	<u>Country of Study</u>
a. School Leaving Certificate	1963	Nepal
b. Bachelor of Commerce	1968	Nepal
c. Chartered Accountancy	1971	Nepal

Professional

- a. Fellow Member of the Institute of Chartered Accountants of India (Equivalent to Certified Public Accountants).
- b. Member of the Association of Chartered Accountants, Nepal.
- c. Class 'A' Auditor as per His Majesty's Government of Nepal regulations.

Language : Can Speak & Write fluently:

- a. English
- b. Nepali
- c. Hindi

Work Experience :

- a. 1968 - 1971 :- Workd with M/S. S.B. Billimoria & Co. Chartered Accountants, Bombay - a leading firm in India - as Articled Trainee and had the opportunity of auditing including finalisation of account of large joint stock companies, Banking & Insurance companies, viz. Reserve Bank of India, Bank of America, Life Insurance corporation of India, Tata Engineering & Locomotive Co. Ltd., CIBA (India) Ltd. .

b. 1971-1974 :- Worked with M/s Kuber and Co. Chartered Accountants, Kathmandu as a partner. During this period have carried out Independently the accounting and auditing work of large joint stock companies, Government Corporations, Banks, Social and Charitable Organizations.

c. 1974-1976 :- Worked with the Office of the Auditor- General in Nepal as advisor and was responsible for the audit of Govt. departments including all public sector undertakings in Nepal which numbered 60 approximately viz. Nepal Electricity Corporation, Water and Sewerage Board, National Construction Company, National Commercial Bank, Nepal Oil Corporation etc.

d. 1976 to date :- Practising independently as Chartered Accountants, Kathmandu as partner. Though main areas of our work is accountancy, auditing and Tax consultancy, we provide management consultancy services as well. A list of major clients are given in annexure 1 and 2.

e. Others

- i. Have participated in number of seminars & conferences.
- ii. Guest lecturer, Tribhuvan University - Institute of Management, Shanker Dev Campus, M.B.A classes.
- iii. Faculty members for Training Classes run by various Institutions especially Industrial Services Centre, Kathmandu.
- iv. Have undergone senior management consultancy training programme in Japan, sponsored by Japan productivity Centre.
- v. Have travelled widely to Western European countries, U.S.A, South East and far East Asian Countries.

List of major clients whom we serve

A. Audit

1. Soaltee Hotel Ltd.
(A 5 Star deluxe Hotel under the management of oberoi group)
2. Nepal Battery Co. Ltd.
(A subsidiary company of Union Carbide Inc. U. S. A.)
3. National Trading Ltd.
(State trading company fully owned by HMG. Nepal)
4. City Bank - Representative Office, Nepal
5. Nepal Metal Co. Ltd.
(Mining company under the management of Hyderabad Asbestos Ltd. India)
6. Timber Corporation of Nepal
(An undertaking of HMG. Nepal)
7. Nepal Contraceptive Retail Sales (CRS) Co. Pvt. Ltd.
(A company operating under USAID assistance)
8. Association for voluntary Surgical contraception Inc. U.S.A
(Audit of sub-gantee FPAN)
9. Himol Cement Co. Ltd.

B. Taxation management and financial management services

1. Birgunj Sugar Factory Ltd.
2. Freedom from Hunger Foundation Inc. U.S.A
(Meals for Millions)
3. Banskari Leather and Shoe Factory Ltd.
4. Nepal CRS Co. Pvt. Ltd.
5. Nepal Solid Waste Management Board
(Operating under German Govt. assistance)
6. Royal Nepal Airlines Corporation
(National Flag carrier)
7. Salt Trading Corporation.
8. Industrial Services Centre.

List of Major Clients whom we served in the past

1. Nepal RAstra Bank
(Central Bank of the country)
2. Nepal Bank Ltd.
3. Raghupati Jute Mills Ltd.
4. National Construction Co. Nepal
5. International Planned Parenthood
Federation (IPPF) London.
6. Family Planning Association of Nepal
7. Transport Corporation of Nepal
8. National Commercial Bank of Nepal
9. Nepal Telecommunication Corporation
10. Agriculture Development Bank
11. Nepal Industrial Development Corporation
12. National Insurance Company of India
(Nepal Branch)
13. Cotton Development Board