

## TERMS OF REFERENCE (“TOR”)

### ACCRUAL FOCAL PERSONS

#### **A. COMPOSITION**

- A.1 The Accrual Focal Persons shall act as the Agents of Change, with the significant influence to guide and assist the ongoing implementation process of accrual accounting within their respective Ministries/Departments.
- A.2 Accrual Focal Persons shall be appointed by Controlling Officers. Controlling Officers are responsible in informing the State Treasury Department in writing of any changes to the members of Accrual Focal Persons.

#### **B. ROLES AND RESPONSIBILITIES OF THE ACCRUAL FOCAL PERSONS**

- B.1 The primary role of the Accrual Focal Person is to act as the representatives of the user population as well as to help the Change Agent Network to build awareness on clear understanding of the Accrual Accounting transformation and the future impact of the change.
- B.2 They are required to be the professional support on the accrual accounting implementation process and have the ability to attend to the working level group.
- B.3 Their key responsibilities shall include:
- 1) Assist in the dissemination of information from the State Treasury Department through change management materials (i.e. posters, brochures, email blasts);
  - 2) Assist State Treasury in facilitating any change initiatives (including communication and evaluation activities) upon directions;
  - 3) Act as a helpdesk support by being up-to-date and constantly aware of the problems and difficulties to provide the necessary assistance;
  - 4) Consolidate issues and feedbacks raised by the support working level group of the operational and behavioural changes post-implementation to ascertain areas of improvement;
  - 5) Highlight and escalate any issues and feedback consolidated at Change Management meetings to the Change Agent Network\*, where applicable; and
  - 6) Implement enhancements to the work processes and communication activities as and when required.

*\* refer to next page on the Change Agent Network*

## **CHANGE AGENT NETWORK**

The Change Agent Network is established to ensure smooth communication and coordination between the Ministries and Departments more effectively. The Network established an internal network of selected employees who play an active role in promoting and implementing the changes, and building awareness based on clear understanding of accrual accounting and its impact to future state of accrual accounting.

The structure of the network is as follows:

