

**Government of Uttarakhand, Finance Department**  
 Uttarakhand Public Financial Management Strengthening Project  
**Center for Training and Research in Financial Administration, (CTRFA)**  
**UTTARAKHAND, INDIA**  
**REQUEST FOR EXPRESSIONS OF INTEREST**  
**(CONSULTING SERVICES – FIRMS SELECTION)**

**India**

*Uttarakhand Public Financial Management Strengthening Project*

Loan No.: IBRD 8928

Reference No. IN- CTRFA-267815-CS-LCS

**Request for expression of interest in Consultancy service for Financial Management Support to Urban Local Bodies for providing human resources in field of accounting with expertise in training and accounting software for preparation of Opening Balance Sheet (OBS), preparing maintaining and updating of accounts for three years including preparation of annual financial statements as defined in UMAM -21, training and handholding support and support in implementing Municipal Accounting Software (MAS)**

**Package No.4 (Chamoli and Rudraprayg ) of 15 ULBs (IN-CTRFA-267815 - CS-LCS)**

**(CONSULTING SERVICES – FIRM SELECTION)**

<b>Application Deadline:</b>	<b>17<sup>th</sup> January 2022</b>
<b>Type of Contract:</b>	<b>Consulting Service-CA (Firm/LLP) Selection</b>
<b>Method of Procurement:</b>	<b>Least Cost Selection method</b>
<b>Packages and Package No.</b>	<b>Package No.4 (Chamoli and Rudraprayg ) of 15 ULBs (IN-CTRFA-267815 -CS-LCS)</b>
<b>Duration</b>	<b>24 Months</b> Opening balance Sheet of 2020-21 i.e. as on 1 <sup>st</sup> April , 2021 as per UMAM , 2021 Maintenance of books of accounts, finalization and generation of AFS for the year 2021-22, 2022-23 and 2023-24 through MAS with handholding , training of ULBs as defined for each package separately as a Set <b>The Contract is up to 31<sup>st</sup> March 2024</b>

**Reference No: (IN-CTRFA-267703-CS-LCS)**

**Date: 27<sup>th</sup> December 2021**

The GoUK has received a loan from IBRD for the Uttarakhand Public Financial Management Strengthening Project (UkPFMS) and intends to apply a part of the loan proceeds for this assignment toward the Consultancy service for Financial Management Support to Urban Local Bodies for providing human resources in field of accounting with expertise in training and accounting software for preparation of Opening Balance Sheet (OBS), preparing maintaining

and updating of accounts for three years including preparation of annual financial statements as defined in UMAM -21, training and handholding support and support in implementing Municipal Accounting Software (MAS)

1. The objective of this assignment is to implement (Uttarakhand Municipal Accounting Manual) and MAS in all ULBs and bring their accounts online without backlog in DEBAS
2. The CA firm is expected to update/prepare Annual Financial Statements (AFS of FY 2020-21) for the Opening Balance sheet as on 1<sup>st</sup> April 2021 as per UMAM, maintaining accounts and prepare AFS for three financial years (FY21-22, FY22-23, and FY23-24) in MAS including transfer of all balances to the MAS, support ULBs in accounting in MAS, provide training and handholding to ULB staff and ensure that yearly accounts are generated from MAS by the as per the book and formats prescribed in Uttarakhand Municipal Accounting Manual 2021 .

*3a. There are seven different packages advertised. The CA firm/LLP can submit REOI proposal only for three packages only at this stage. The packages should be submitted separately for each REOI. The firm has to provide details separately of each package which the firm wants to apply as per the format. In case of firm applying more than 03 the first three packages received in accordance to e-mail shall be deemed to be applied. The shortlisted firms will be issued RFPs for each package separately.*

3b . During the RFP stage the shortlisted technically qualified firm's financial proposal will be opened and finalised in the sequence of package number i.e. Package one Financial will be opened first than the second and further on in numeric sequence .

3c. The firm/LLP technically qualified having lowest financial proposal shall be for awarded the consultancy for the package number for which the financial proposal is opened .The firm awarded a package will be excluded from further remaining packages and the financial proposal will not be opened in any circumstances . The firm in case does not agree on package awarded the firm will be disqualified from all the packages.

3d. The List of 15 ULBs for this Package -4 is annexed at Annexure -B

A Consultant will be selected in accordance with the **Least Cost Selection method** set out in the Procurement Regulations. Further information can be obtained at the address below during office hour. The minimum required qualifications/criteria are available in Annexure A

Part- I and Part-II and terms of reference of the assignment can be accessed on the website <http://www.uttarakhandaudit.uk.gov.in> or can be obtained from CTRFA.

The attention of interested Consultants is drawn to paragraph 3.14 and 3.17 of the World Bank Procurement Regulations, July 2016 revised in November 2017 and August 2018 (“Procurement Regulations”), setting forth the World Bank’s policy on conflict of interests *1000 to 1700 hours IST*. Expression of Interest in the prescribed format along with relevant annexure must be delivered in a document form (hard copy or electronic pdf) at the address or mail id given below (in person, by post or by email) latest by **17<sup>th</sup> January 2022**.

**Project Director**  
**Uttarakhand Public Financial Management Strengthening Project**  
**91 Race Course**  
**Near Police Line**

Dehradun,

Uttarakhand, India,

Mob: +91-9358119541,

E-mail: [ukpfmswb@gmail.com](mailto:ukpfmswb@gmail.com)

## Annexure –A

### I. MANDATORY CRITERIA FOR THE FIRMS

S. No.	Basic Eligibility Requirement	Specific Requirements	Supporting Documents Required
1	Entity	CA Firm/LLP Must be a legally constituted entity	Self-certified copy of Constitution certificate issued by ICAI as of Jan 1, 2021
2	Turnover	Should have an Average Annual Turnover of at least Rs. 50 lakhs during the last three financial years 2018-19, 2019-20 and 2020-21).	Certified copy of the audited financial statements OR Certificate from a Chartered Accountant in the format provided.
3	The consulting firm is not debarred by any State Government, Central Government or any other Public Sector undertaking or a Corporation or any other Autonomous Organization of Central or State Government in last three years		Self –Declaration.
4	The consulting firm (firm or its members) are not debarred by ICAI for any professional misconduct in last three years		

**The firms who are eligible in as per the mandatory criteria as specified above with supporting documents will be qualified technically for REOI evaluation i.e. ii stage of Minimum Required Qualifications Criteria. Any failure to meet to meet any criteria will disqualify firm from the short list process and his proposal will not be evaluated further.**

## II Minimum Required Qualifications Criteria

S. No.	Basic Eligibility Requirement	Specific Requirements	Supporting Documents Required
1	Experience of the firm/LLP	Firm/LLP Should has at least 10 years 'overall experience from the date of constitution with ICAI.	Self-certified copy of Constitution certificate issued by ICAI as of July 1, 2021
2	Technical Capability	Should have proven track record of having successfully carried out minimum two (2) assignments in ULBs of similar nature involving first two activities update/prepare the Opening Balance sheet maintaining accounts for a year in Accounting Software including preparation of Balance Sheet ,transfer/migration of all balances in accounting software in ULBs provide training and handholding to ULB staff	Provide complete details of each assignment with Completion Certificate/ Work Order attached
3	Partner/Staff Strength	Should have at least five CA as partners Should have at least 10 staff/consultants associated with the firm for supporting accounting/consultancy activities with relevant qualifications	Self-certified copy of Constitution certificate issued by ICAI as of July 1, 2021for the partners  Self-certification of list of such staff with qualification and experience as per format provided.
4	Local Presence	Having a head office or branch office within the state of Uttarakhand will be advantageous	Office listed as per ICAI certificate

# EOI FORMAT

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## Instructions

1. Please provide the details as required in the format. Non-completion of the format may lead to rejection during evaluation.
2. The consultant can add other materials about the Organization and other relevant details as annexure.

Please provide all documents requested as annexure

**PACKAGE FOR WHICH FIRM HAS APPLIED**

Sr No	Package No	Package ID	Name of Package
1			

**Note- Please Apply for each package differently**

**Details of firm**

Name of the firm	
Registered Address	
Phone No:	
Email id:	
Name of the Contact Person for this EoI	
Phone no. of the Contact Person for this EoI	
Email id of the Contact person for this EoI	
Do you have a HO in the State	Yes/No. If yes, please provide the address
Do you have a branch office in the State	Yes/No. If yes, please provide the address
Date of Firm's establishment	
Registration No. with ICAI	
Registration No. with CAG	
Is the firm empanelled on the CAG major list of auditors	Yes/No
Registration No. with RBI (if any)	
Number of full-time partners Fellow Associate	
Number of full-time qualified audit staff	
Number of other audit staff who are semi qualified/unqualified	
PAN	
GST	

**Please annex certified documents of details mentioned above**

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Financial Particulars of the Firm

Assessment year	Turnover	
2019-20 (audited)		
2018-19 (audited)		
2017-18 (audited)		

Partners Brief Profile

Name of Partner	Age	Years of experience	Qualification	Number of years associated with the firm	Name of key clients handled with nature of work done

Full Time CA and Staff Brief Profile

Name of Staff	Age	Years of experience	Qualification	Number of years associated with the firm	Name of clients handled with nature of work done



### Key Staff Brief Profile \*\*\*

Name of Staff	Age	Years of experience	Qualification	Number of years associated with the Consultant	Name of clients handled with nature of work done

\*\*\* Please provide detail CVs separately as per format given

### Relevant assignments – Last Five years\*\*\*

Project Name	Funding agency Name	Client Name	Nature of work	Year of Work	Status (Completed/Ongoing)	Key reference person in client organization with designation and email id
	Central/State/Multilateral/Bilateral funding agency					

\*\*\* Please provide detail citation of work separately in the format given below. assignments of similar nature involving update/prepare the Opening Balance sheet , maintaining accounts for a year in Accounting Software including preparation of Balance Sheet ,transfer/migration of all balances to the Accounting software, support ULBs in accounting , provide training and handholding to staff and ensure that yearly accounts are generated from Accounting software

## Detailed Format for Citations

Assignment name:	Approx. value of the contract (in INR crores):
Country: Location within country:	Duration of assignment (months):
Name of Client:	Total N <sup>o</sup> of staff-months of the assignment:
Address:	Approx. value of the services provided by your Consultant under the contract (in current US\$ or Euro):
Start date (month/year): Completion date (month/year):	N <sup>o</sup> of professional staff-months provided by associated Consultants:
Name of associated Consultants, if any:	Name of senior professional staff of your Consultant involved and functions performed (indicate most significant profiles such as Project Director/Coordinator, Team Leader):
Narrative description of Project:	
Description of actual services provided by your staff within the assignment:	

## **PACKAGE NUMBER 04 WITH 15 DISTRICT OF ULB** Package

**No.5 (Chamoli and Rudraprayag ) of 15 ULBs-(IN-CTRFA-267815 -CS-LCS) -** Consultancy service for Financial Management Support to Urban Local Bodies for providing human resources in field of accounting with expertise in training and accounting software for preparation of Opening Balance Sheet (OBS), preparing maintaining and updating of accounts for three years including preparation of annual financial statements as defined in UMAM -21, training and handholding support and support in implementing Municipal Accounting Software (MAS)

1	CHAMOLI	Nagar Palika Parishad Chamoli- Gopeshwar
2	CHAMOLI	Nagar Palika Parishad Joshimath
3	CHAMOLI	Nagar Panchayat Badrinath
4	CHAMOLI	Nagar Panchayat Nandparyag
5	CHAMOLI	Nagar Palika Parishad Karnaprayag
6	CHAMOLI	Nagar Panchayat Pokhari
7	CHAMOLI	Nagar Panchayat Gairsain
8	CHAMOLI	Nagar Panchayat Tharali
9	CHAMOLI	Nagar Panchayat Pipalkoti
10	CHAMOLI	Nagar Palika Parishad Gauchar
11	RUDRAPRAYAG	Nagar Palika Parishad Rudraprayag
12	RUDRAPRAYAG	Nagar Panchayat Kedarnath
13	RUDRAPRAYAG	Nagar Panchayat Augustmuni
14	RUDRAPRAYAG	Nagar Panchayat Ukhimath
15	RUDRAPRAYAG	Nagar Panchayat Tilwara

**Draft Terms of Reference (TOR)**  
**Uttarakhand Public Financial Management Strengthening (UkPFMS) Project**

**Consultancy service for Financial Management Support to Urban Local Bodies for providing human resources in field of accounting with expertise in training and accounting software for preparation of Opening Balance Sheet (OBS), preparing maintaining and updating of accounts for three years including preparation of annual financial statements as defined in UMAM -21, training and handholding support and support in implementing Municipal Accounting Software (MAS)**

**Background**

1. The Urban Local Bodies (ULB) in Uttarakhand (Uk) are 100 in numbers. The long-term vision of the government is to improve the revenue potential of the ULBs, enhance accountability and transparency, and reform the ULBs to make them sustainable. The state is looking at two reform areas in the near future: strengthening property tax system to improve efficiency and transparency in collection and mobilization of resources and enhancing financial accountability and transparency.
2. Directorate of Urban Department (UDD) is embarking on many reforms which are listed below:
  - b. Implementing new Uttarakhand Municipal Accounting Manual 2021 (UMAM)
  - c. Implementation of GIS for ULBs
  - d. Implementation of computerized revenue management for all ULBs
  - e. Implementation of computerized accounting and other modules for all ULBs.
  - f. Revision of Acts and Rules
3. UDD ultimate aim is to computerize and digitize all the ULBs and bring them on an online platform so that all financial records and revenue records are available for better decision making. Gradually this will also help the ULBs to focus on improving their revenue efficiency, improving their accounts and transparency, and provide faster service to the public.
4. Accounting and financial management reforms plays a big part in the above said reforms. The UDD is leading this reform with guidance from the Secretary of the Department. The Finance Officer is leading the accounting and financial management reforms. All ULBs in the state accounts are going to follow Accrual-based Double Entry Accounting System as per the new UMAM 2021 and a Municipal Accounting Software (MAS) covering all key

accounting modules are going to be implemented in each ULB.

5. **UDD will hire CA Firms for Revision/Updating of Financial Statements of FY 2020-21 on the basis of new approved Uttarakhand Municipal Accounting Manual, 2021 which is based on Accrual Based Double Entry Accounting System of Urban Local Bodies (ULBs). The CA Firms will be required to prepare the Opening Balance Sheet (OBS) as on 1<sup>st</sup> April 2021, Data Preparation for migration into Municipal Accounting Software (MAS) as on 1<sup>st</sup> April 2021, prepare the accounts and finalize the financial statement for FY - 2021-22, FY 2022-23, and FY- 2023-24 as per UMAM in MAS and provide Training/Handholding of MAS to (ULBs) Staff.**
6. GoUk has received a loan to fund the Uttarakhand Public Financial Management Strengthening Project (UkPFMS) and intends to apply a part of the loan proceeds for this assignment.

#### **Objective of the Assignment**

7. The objective of this assignment is to implement UMAM and MAS in all ULBs and bring their accounts online without backlog.
8. The CA firm is expected to update/prepare AFS of FY 2020-21 for the Opening Balance sheet as on 1<sup>st</sup> April 2021 as per UMAM, preparing and maintaining accounts/AFS for next three years in MAS including, transfer all balances to the MAS, support ULBs in accounting in MAS, provide training and handholding to ULB staff and ensure that yearly accounts are generated from MAS by the ULBs.

#### **Detailed Scope of the Assignment**

9. The Scope of Work is broadly defined as under and includes but not limited to:
  - a. Assist ULB in managing the transition to accrual based double entry accounting system as per provisions of UMAM which includes:
    - i. Preparation of AFS for FY 2020-21 for Updating/migrating Opening Balance Sheet as on 1st April 2021, including Fixed Asset Inventory, and reconciliation of Debtors.
    - ii. Preparing and Maintaining accounts for three years FY 2021-22 FY 2022-23 and FY 2023-24 in MAS including preparation of Balance Sheet and AFS as on 1<sup>st</sup> April 2021.
    - iii. Assist ULBs in implementation of MAS by entering opening balances as

well support them in entering daily transactions entry.

- iv. Provide capacity building through training and hand holding to ensure sustaining the new accounting system.
- v. Provide assistance over a period of 3 accounting years (2021-22 and 2022-23, 2023-24) to the ULB in preparation of accounts registers as prescribed in UMAM-2021 and finally generation of AFS
- vi. Provide assistance to the ULB in planning, preparing and monitoring the budget.

**Assist ULB in managing the transition:**

10. ULBs in Uttarakhand are at various stages of reforms. Most of the ULBs are following single entry-based books which is given to a CA firm to be converted to double entry based books. Some of the ULBs have updated balance sheets while some of the ULBs have backlog. Some of these ULBs did get the Opening balance sheet prepared in 2011-12 and have been following up with the accounts. However, most of the account's and records are not in ideal shape as there are apparent gaps in the yearly accounts produced by the ULBs. The first step is for the CA firm to assess the ULBs assigned understand the current status of the books and records and develop a plan for transition. A broad assessment is available with the UDD which will be shared with the firms. The firm is required to prepare a plan to assist the ULB in managing the transition to double entry accounting system as per provisions of UMAM.

11. After selection of CA firms UDD/ULBs will provide following documents to CA firms. Firm will study the documents/records maintained by ULBs to understand the present process followed for accounting.

- a. Uttarakhand Municipal Accounting Manual (UMAM) 2021
- b. Existing manual system of maintaining Books and Accounts and Operational/other Records maintained by ULBs.
- c. Financial statement prepared by ULB mainly by conversion of Cash Basis Accounting to ABDEAS.
- d. Statutory Rules and Regulation applicable for maintaining Books and Accounts and other records.

12. After conducting above detailed studies CA firm will develop the Work Plan Report of each ULB.

***Output: Work Plan Report providing ULB wise current status and the approach of the firm with a detailed time line of each ULBs separately***

**Prepare AFS of FY 2020-21 for updating/migrating Opening Balance sheet as on 1-April-2021:**

13. The task will include updating Opening Balance Sheet, working out all balances as required for the proper creation of accounts. It will include all assets and liabilities required or the opening balance sheet. Consultant is required to work with ULB and prepare the opening balance sheet as on 01.04.2021 which can be entered in the accounting system. The consultant is required to work on this aspect in the first three months of the assignment. The consultant is required to prepare formats for data collection, with all required fields. The consultant will be required to prepare the Opening Balance Sheet and ensure the following are done:
- a. Fixed assets: Consider the values assigned to the fixed assets following the guidelines on the valuation of fixed assets as per UMAM as well look at the original cost of asset and the related depreciation. In case original cost is not available work out strategies for assessment of value.
  - b. Assessment of Capital Work in Progress and Contingent Liabilities;
  - c. Property tax reconciliation of party accounts and balance sheet
  - d. Reconciliation of amounts receivables/recoverable and amounts payable to supplier, contractors, employees (excluding actuarial valuation of terminal liabilities) etc. and obtaining confirmation of balances;
  - e. Assist in updating stock registers and arriving at stock balance
  - f. Reconciling the investments in fixed deposits, shares, etc. and determine the amount of accrued interest. Obtain balance confirmation from institutions holding deposits on behalf of ULB.
  - g. Listing of long-term liabilities, and loans taken by the ULB
  - h. Identify pre-paid expenses, outstanding expenses, outstanding income and any income which is received in advance;
  - i. Identification of any grant/deposits received for specific projects, and the work done till date; pending balance if any.
  - j. Verify Bank Accounts of ULBs on the basis of regular Bank reconciliation statements

- and balance confirmation certificate received from Banks for period end balance.
- k. Review and, where required, assist in reconciliation of bank accounts as on 31st March 2021
  - l. Updating the Balance Sheet and supporting schedules;
  - m. To pass opening entries as on 1st April to bring the balances into Books of Accounts;
  - n. Provide a management analysis report on the methodology followed in updating the opening balance sheet with comments, observation, and limitations, if any;
  - o. Check and include TDS, Income Tax, Works Tax, GST State/Central, Employees Provident Fund and GPF etc. in the accounts.
  - p. Matching/Reconciliation of total outstanding balances of all types of subsidiary ledgers with balance appearing in Control Accounts maintained for each subsidiary ledgers in General Ledger.
  - q. Accounting of Loans given to employee including of recovery of loans and interest as per terms of sanction of loan.
  - r. Municipal and Special Funds are to be verified on the basis of Government Orders issued for sanction/release of grants and closing balance of each fund is to be presented on the basis of Opening Balance plus grant received minus utilization of funds.
  - s. To examine Hire Purchase/Lease Agreements/PPP agreements for correct recording of accounting related to Assets, Liability, Income and Expenditure arising from these agreements.
  - t. Preparation/accounting of Subsidiary Ledgers for Contractors, Suppliers, Staff, other agency/institutions and Receivables
  - u. Preparation of Balance Confirmation Certificate for Debtors, Creditors, Advances and Receivables etc. and accordingly ULBs will arrange dispatch/emails to the concerned parties for confirmation.
  - v. Any other work related to the updating of the Opening Balance Sheet.

**14. Revision/Updating of the Financial Statements of FY 2020-21 in accordance with Uttarakhand Municipal Accounting Manual 2021 and Chart of Accounts (COA):**

After review, reconciliation and verification of books & accounts and financial statement, any left out assets and liabilities of earlier years to be accounted for in FY 2020-21 for considering the same in OBS as on 1<sup>st</sup> April 2021.



**15. Output: Prepare the opening balance sheet and trial balance for the ULB**

**Updating records of Fixed Asset/ Inventory as on 1st April 2021**

16. The consultant will be required to update fixed asset/ inventory and valuation in accordance with guidelines given in UMAM 2021. The assignment will be supported by the corporation staff with the responsibility of providing a list of all fixed assets as per records. This would need to be further updated, reconciled, and valued by the external consultants. Key activities in this component will include:

- a. Validation and verification of records to check correctness of valuation of all fixed assets owned by the ULB. This would include own and leased assets, e.g., land (freehold, leasehold, encroached); parks; gardens; road islands; roads (including bridges, culverts, pedestrian pathways, subways); buildings (office, markets, crematoriums, hospitals, dispensaries, etc.); service delivery assets (drains, water pipelines, sewer pipelines); equipment (including those at offices, at sports center, at treatment plants, at hospitals, at libraries, etc.); plant (water treatment plant, sewer treatment plants, etc.); vehicles (heavy vehicles and light vehicles); furniture (at office, on roads, at parks, at hospitals, etc.); and any other fixed and tangible assets owned by way of any title by the ULB.
- b. Accounting for Capital Works in Progress
- c. Review of existing fixed asset inventory record and past financial year transactions to segregate capital items and identify likely heads of account for the Balance Sheet;
- d. Identification of assets based on registers, records, books of account, etc. This should include capital works in progress and will be carried out using prescribed forms and formats;
- e. Check correctness of Valuation of assets before they are incorporated in Books of Accounts. Incorporate valuation in the books (wherever required ).The valuation would be based on guidelines given in applicable Municipal Accounting Manual, including derivation of original cost from past records, use of standard rates, etc. The consultant will be primary responsible for determination of rates and valuation, ensuring that they meet the requirement of accounting prudence, materiality and disclosure and are in compliance with valuation guidelines given in the manual.
- f. Physical verification of the Title Deeds/other related documents wherever available

with ULBs for freehold and leasehold assets and reconciliation with assets recorded in Books and Accounts. Any difference arising after reconciliation assets and depreciation to be accounted for in FY 2020-21. Assets classification for freehold, leasehold and other category to be done in Financial Statements accordingly.

- g. Updating of asset register(s) – details of the ULB capital assets shall have to be included in the various asset registers, as applicable. All asset details and valuations will be documented and compiled with necessary valuation will be placed for approved by the Municipal Council;
- h. Support the ULB to update the asset register on a continuous basis in the MAS
- i. Accounting/Updating/Preparing the Fixed Assets Register/documents for each class and category of assets in such manner that it will include Gross value of assets, accumulated depreciation, assets class leasehold /freehold, quantitative details, assets identification number, land area ,location, date of purchase, useful life of the assets and Fixed Assets schedule so that after data migration into Municipal Accounting Software (MAS), system will auto prepare fixed assets register and depreciation chart and auto accounting for each class and category of assets.
- j. Preparation/Accounting of Capital Works in Progress Register including type/location of assets for contracts under execution stage.

**17. Output: Fixed Asset register /Inventory of the ULB**

**18. Updating and reconciliation of Property taxes**

- I. The ULBs are implementing a computerized revenue management module in which all property taxes records are being transferred from the manual accounts. The consultant is required to review the records in the system and manual and reconcile them.
- II. The consultant needs to review and reconcile records for FY 2020-21, which has been migrated into the system and ensure that all PT records either in old manual records or software is migrated into the new system and the demand and arrears are correctly reflected in the new system. The demand for FY 21-22 should be generated from the system and payments should be accounted in the system. The system should be made online.

**19. Output: Property taxes party wise accounts reconciliation for the ULB with PT registers.**

**20. Assist ULBs in implementation of MAS**

- a. ULB will be implementing MAS which cover all key functions of the accounting systems including General Ledger (GL), Fixed Assets, works accounting and other key modules like Revenue Management, Payroll, and Inventory Management etc. The consultant is required to support the ULB in entering the opening balances.
- b. Assist them in maintaining records on a daily basis. Software developer will provide training for accounting into MAS to CA and firms staff assigned to ULB along with ULB staff accordingly CA firm will take lead role for training to ULBs employees. The consultant is required to support the ULB in implementing all the MAS modules provided by the department.
- c. The firm is required to setup the Chart of Accounts for the ULB in the MAS as per UMAM 2021 and enter the OBS in the MAS. The firm is required to prepare Accounting Data, for migration into MAS, relating to OBS/Trial Balance/Ledgers/Subsidiary ledgers etc., as per data templates/data requirement provided by software developer/UDD
- d. To prepare Financial Statements of FY 2021-22, FY 2022-23 and FY 2023-24 and to complete all accounting work in MAS.
- e. Provide on the job training to ULB staff and hand holding of accounting function to ULBs employees so that ULB can take up MAS accounting function independently.
- f. The consultant is required to ensure that all transactions done during the year (FY 2021-22, FY 2022-23, and FY 2023-24) is entered in MAS as per UMAM and the accounting records is up to date. The final accounts for the year should be prepared from the software.

**21. Consultant is required to support the ULB in monitoring the budget**

**22. Output: Annual Financial Statements for FY 21-22 and FY 2022-23 and FY 2023-24 prepared from MAS.**

**Capacity building of ULB**

23. The consultant is required to provide training on continuous basis to the ULB staff. This will include on the job training on MAS software and handholding support up to

preparation of AFS till March 2024. The training should cover all aspects of general accounting, ULB specific accounting as per UMAM, and accounting and producing reports in the MAS

- a. At least one class room session every quarter of at least 05 days each on MAS, UMAM, DEBAS,PFMS, Audit and on the job training on MAS
- b. The training can be conducted at a place convenient for the staff of ULBs for year 1 and from year 2 days may be reduced to three days on the basis of decision by UDD ,
- c. The consultant should ensure training centre has sufficient computers so trainees have computers to have hands on MAS other IT Platforms
- d. The batch size should not exceed 15 .In case of trainees are more the firm shall train in batches.
- e. ULBs can request a separate training exclusively for their staff on the approval of Nodal officer of UDD , but not more than 02 in a year
- f. On Job Training will include Training on MAS, PFMS as well as IFMS as complete package. It will be continuous process with account staff as well as will help other staff of municipalities to develop

**24. Provide hand holding assistance over a period of two years to the ULB.**

25. The consultant is required to provide handholding assistance to the ULB for three accounting years, FY 21-22, FY 22-23, and FY 23-24. The consultant is expected to prepare the year-end financial statements, carry out handholding exercise and provide necessary professional help for sustaining the introduction of the accrual-based Double Entry Accounting System.

**26. Output: Financial Statements for FY 21-22,FY 22-23, and FY 23-24 prepared from MAS as well as accounts are maintained in MAS**

<b>Deliverable</b>	<b>Report</b>	<b>Due Date from signing of contract</b>	<b>Contents</b>	<b>Payment Percentage as per the Contract amount and approval by TRC with exception of Deliverable -4 &amp; 6 concerned ULB approval</b>
1	Work Plan Report	One month	Brief of existing situation; Activity and input plan (timeline); ULB wise action plan	2.5%
2	Updated opening balance sheet as on 1 <sup>st</sup> April 2021 as per details mentioned in Para no of TOR	3 Months	Opening balance sheet with all details as detailed down in UMAM	7.5 %
3	Updated MAS for opening balances	4 Months		2.5%
4	All Transaction related to year 2021-22 are entered in MAS with generation of accounts, ledgers, statements	6 Months		7.5%
5	Updated AFS for FY 21-22 generated from MAS	For the financial year 2021-22 by 31 <sup>st</sup> December 2022	As prescribed in the applicable Municipal Accounting Manual.	5 %
6	Regular preparation and updating of Ledgers accounts, various registers books, as per UMAM for Accounting for FY 22-23 and supporting in budgetary management	Monthly reports to be prepared within 15 days from end of the month with monthly Trial Balance and reconciliations to be generated from 1 <sup>st</sup> April 2022	As prescribed in the applicable Municipal Accounting Manual.	24% (1.5 % per month) and 6% after generation of annual trial balance

<b>Deliverable</b>	<b>Report</b>	<b>Due Date from signing of contract</b>	<b>Contents</b>	<b>Payment Percentage as per the Contract amount and approval by TRC with exception of Deliverable -4 &amp; 6 concerned ULB approval</b>
7	Updated Annual Financial Statement for FY 22-23 generated from MAS and supporting in preparing Budget variance report	For the financial year 2022-23 by 30 <sup>th</sup> June 2023	As per prescribed definition of Annual Financial Statement in Uttarakhand Municipal Accounting Manual.	6 %
8	Regular preparation and updating of Ledgers accounts Various registers ,books as per UMAM for Accounting for FY 23-24 and supporting in budgetary management	Monthly reports to be prepared within 15 days from end of the month with monthly Trial Balance and reconciliations to be generated for 1st April , 2023	As per prescribed definition of Annual Financial Statement in Uttarakhand Municipal Accounting Manual.	24% (1.5% per month) and 6% after generation of annual trial balance
9	Updated balance sheet for FY 23-24 generated from MAS and supporting in preparing Budget variance report	For the financial year 2023-24 by 31 <sup>st</sup> May 2024	As prescribed in the applicable Municipal Accounting Manual.	6%

Deliverable	Report	Due Date from signing of contract	Contents	Payment Percentage as per the Contract amount and approval by TRC with exception of Deliverable -4 & 6 concerned ULB approval
10	Training to Staff	Continuous activity with at least 04 trainings in a year for UMAM,DEBAS MAS continuous training module wise as well as after modules go-live training to all the accounting staff for generation of AFS On the Job training will be continuous activity	<p>Modules will be developed for the following areas in detail</p> <ul style="list-style-type: none"> <li>• UMAM</li> <li>• MAS</li> <li>• DEBAS</li> <li>• PFMS ,IFMS</li> </ul> <p>The following topics will be for initial training and introduction for the staff with these trainings at least twice in a year</p> <ul style="list-style-type: none"> <li>• Audit of ULBs with Compliance of audit observation</li> <li>• Statutory Obligations of tax, NPS etc.</li> <li>• Municipal Accounts Rules</li> <li>• Rules essential for Financial Discipline i.e. Procurement Rules of the State, PLA etc.</li> </ul>	<p>15 % (1.5 % each quarter) and 4.5% in last quarter</p>

**List of key positions, whose CV and experience would be evaluated**

27. The Consulting firm should demonstrate that they have successfully carried out similar work at the national/sub-national level in India and have sufficient qualified key-experts as well as non-key-experts (support staff) to undertake the proposed assignment. The consultant will include detailed curriculum-vitae (CV) in its proposal for key experts. In case of support staff, the consulting firm will make their own assessment of the requirements. CVs of the Key-experts would be evaluated

28. The key staff required are as follows for each package:

<b>Key Experts</b>	<b>Qualifications &amp; Skills</b>	<b>Experience</b>
Team Leader	Chartered Accountant Fluent in English and Hindi	<ul style="list-style-type: none"> <li>• Has overall experience of 10 years</li> <li>• Should have worked with implementation of accounting systems and software</li> <li>• Should have worked on accounting reforms with ULBs</li> <li>• Should have provided training to client staff</li> </ul>
<b><i>Deputy Project lead</i></b>	Chartered Accountant Fluent in English and Hindi	<ul style="list-style-type: none"> <li>• Has overall experience of 5 years</li> <li>• Should have worked with implementation of accounting systems and software</li> <li>• Should have worked on accounting reforms with ULBs</li> <li>• Should have provided training to client staff</li> </ul>
Support Staff (full details of staff who will be assigned to this project should be provided with the technical proposal)	CA/CA Inter/M.Com /B Com Fluent in English and Hindi	Having experience of maintaining books of accounts, accounting software, and working on MS Office

**29. Note:** Consultancy firm is required to complete the assignment as per scope of work and within timelines prescribed in the TOR. Deployment of resources as per need may be decided by consultant for successful completion of the assignment. While support staff CV will not be evaluated, details are required to understand the overall team composition.

**Support to be provided by Client**

**30.** The assignment will be administratively coordinated by the UKPFMS.

**31.** Technical coordination will be done by the Finance Controller (UDD).

***32. Technical Review Committee***

- TRC consisting of senior stakeholders from UDD Uttarakhand headed by Director UDD, with member Secretary, FC, UDD and officials / representatives of various agencies such as PMU/PIU nominated by UDD Uttarakhand, Officers from PMU, UkpFMS.



- The Consulting Firm will participate in monthly TRC meetings and update TRC on Project progress, Risk parameters (if any), Resource deployment and plan, immediate tasks, and any obstacles in project.
- Finance Controller, UDD will review the progress of the consultancy wrt to each package separately on monthly basis regularly
- The FC UDD with its officers of PMU,PIU and other financial experts will check on sample basis the work allocated performed by the CA Firms
- As per the recommendations UDD committee would the review reports within 3 weeks. The consultant would rectify with 07 days and resubmit the same through Nodal officer of concerned ULB.

33. UDD will be responsible to provide the following to the consultant

- UDD will ensure a coordination between consultant for OBS ,MAS as the complete account process as well as AFS is to be generated through MAS
- UDD will arrange a workshop for training of consultant and its support staff on the modules of MAS as each module is developed and implemented
- To promptly provide all the data, information, approvals, documents, details, personnel and to ensure the prompt delivery of data, information, approvals, documents, details etc. from other ULBS or Stakeholders of the Project as and when required by the Consulting Firm for performance of its Services
- UDD will issue an order to appoint a nodal officer from each ULB who will liaison and work with the consultant to support the assignment.

34. ULBs will be responsible to provide the following to the consultant:

- the nodal officer of ULB shall be overall In charge for the assignment and be responsible for successful completion of the assignment
- Provide office space to the consultant ~~providing TA~~
- Provide all data and information required and allow access to books, registers, and records at ULBs.
- ULBs will deploy related staff with the consultant for working in close coordination to complete the assignment and to make them ready for future takeover and sustainability.

- ULBs to allow space in the training centres for training and holding of workshop of officers and staff, as may be necessary.
- Create a Review Cell headed by Nodal officer.
- ***The deliverables as mentioned above would be checked, reviewed and approved by the*** review cell of respective ULB with a clear recommendation of that all data provided by the ulb has been verified, posted and entered in respective reports by the consultant.
  - Make arrangements for accounts staff to work closely with the consultant.

35. Consultant will be responsible to:

- arrange for all transportation and travelling required for the TA;
- arrange its own communication, data processing,
- Arrange for any training material, required for introducing Accrual Based Double Entry Accounting System in the ULBs, if required.
- Prepare monthly progress report and submit the same to ULB Review Committee/UDD
- It shall collect, collate and transfer the existing data to the new developed MAS. Accounting application database and preparation of financial statements and reporting with handholding support to Urban Local Bodies.
- Reporting problems to respective Urban Local Body and Directorate of UDD as soon as possible in regard of data collection
- CA firm/LLP after completion of AFS for FY 2020-21 for Opening Balance Sheet and annual financial statement of FY 2021-22 and FY 2022-23 will provide a certificate that OBS and AFS have been prepared in compliance/accordance with UMAM 2021

