

# Capability Statement

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## NCR Consultants Limited

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NCRCL™ is a management consulting company created out of 80 years of audit and professional advisory experience. The Company, though is only 5 years old has created a niche for itself in the area of management consulting. With diversified projects in the area of finance, software, design of BI systems particularly in the area related to finance, BPR, systems audit, internal audit, design and implementation of management systems including training, NCRCL is currently working in different parts of the country and in middle -east.

The recent assignments of the company has been funded by the World Bank, USAID, ADB, SDC/IC, etc and have been involved in design, development of government resource planning systems dovetailing accounting, finance, MIS, and works monitoring / management. Currently the company is undertaking design of e-government for Government of India, funded by the USAID FIRE-D project, apart from design of Business Intelligence (BI) systems for Utility, and audit of software for overseas clients. Setting up of controls under Sarbanes Oxley Act is another area in which the company is working on.

NCRCL has been extensively involved in areas related to accounting and finance. The consultants in NCRCL have exposure to study, design, supervise, implement and review various manuals in the areas related to finance and accounting: accounting procedures, rules and regulations, budget manuals, operations manual and MIS manuals relating to accounting have been designed and implemented by NCRCL.

**NCR Consultants Limited (NCRCL)** provides expert inputs to clientele in the areas relating to appropriate Systems and Solutions, Project Finance and Management Consultancy and various value added services and solutions. NCRCL, started in 1999, is being conducted with the support of N.C.Rajagopal & Co, a leading firm of Chartered Accountants with over 80 years of experience (Reserve Bank of India, State Bank of India, BSNL, ETA Group).

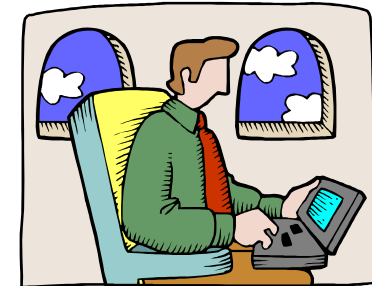
### NCRCL Mission



**Values Beyond Consulting** – are the guiding principles of NCRCL: For the Clients: the value added by NCRCL does not stop just with assignments  
For NCRCL: the professional and ethical values are beyond the consulting assignments  
**Focus** of the assignments is not conceptualization, but **implementation**. The strength of the team lies in design, development and handholding until complete implementation of the systems developed.

The **Core Competency** of NCRCL exists in **Eight** different areas, the details of which are given at the end:

- Strategic Management
- Organisational Studies
- Restructuring
- Information Technology / Systems
- Finance & Controls
- Management Accounting
- Manuals
- Training



The three **guiding principles** that drives NCRCL:

- **Technology** – appropriate not just in just the technicality but in the **domain expertise**
- **Delivery** – to the client as per needs
- **Value addition** – that results in a permanent change

## Competency Sub-Domains in – Management Consulting

- **Policy formulation – analysis – implication:** Participative exercise with departments – donor agencies – analysis of stakeholders analysis
- **Planning platforms:** Participative methods in designing paper – planning workshops – logical frameworks for with milestones and responsibility matrix – planning missions
- **Implementation planning:** Implication analysis of policy and planning documents from the view point of implementation – elements of implementation – pert – implementation detailing – implementation resource planning
- **Process support / BPR :** Process mapping – process reengineering – revision of existing systems – support in revised system for running the system: policy / control / operational levels – process review – refinement – in areas of accounting – finance – MIS – development management
- **Studies:** Sector studies – study / survey design – questionnaire – actual survey – statistical analysis – survey result interpretation – report preparation – with regard to various government departments – evaluation studies – impact studies – review missions – discussion papers – concept papers – white papers – analytical reviews
- **OD / HID:** Organizational Development – Human Institutional Development – analysis – capacity building – organizational (re)structuring – training on both skills and competencies - evaluation – job descriptions – review and analysis
- **Setting up Accounting / Financial Systems:** Needs analysis – Gaps analysis – design of organisation based accounting documents / data base / reports – financial /cost / project analysis based FIS – training – accounting enabled MIS – audit systems
- **Setting up Performance Measurement Systems / KPI:** Identification of Key performance Indicators (KPI) in areas of product / service delivery – information flows for KPI generation – benchmarking – variance analysis – decision / KPI links - training
- **Government Resource Planning (GRP):** As is analysis – Gap analysis – evaluation of legacy systems – database structuring – information needs for decision making – documentation – work flow – design / customization – training – e governance
- **Systems Audit / Performance Audit:** Systems audit questionnaire – systems / process mapping – internal control verification – controls physical / logical / mechanized – analysis of check / balances – security aspects in inputs / process / output – report utilization analysis – systems productivity analysis – dynamic query system for audit management – functional audit reporting – review cycles – audit plan variance – inputs for control cycle management – analysis of business continuity planning
- **Workshops / Seminars / Discussions** – facilitating workshops for the above purposes – design and conduct of seminars – technical discussions – purposive / objective reporting and documentation



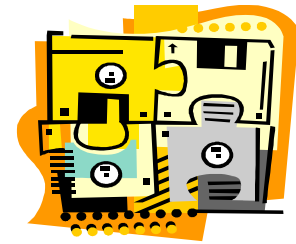
approaches in policy formulation  
policy – policy implication study –

planning platforms including concept  
project planning –financial planning



## Competency Sub-Domains in Information Systems

- **Systems analysis / Software Specs:** Detailed systems analysis - decision based organizational design - systems specs for software development - management of SDLC - review mechanism - software quality assurance - unit /alpha / beta testing - systems manual - training
- **MICS:** Design and development of Management Information and Control Systems based on decision structure - Workflow documentation - Document profiling - for various functional areas
- **Systems Audit / Performance Audit:** Systems audit questionnaire - systems / process mapping - internal control verification - controls physical / logical / mechanized - analysis of check / balances - security aspects in inputs / process / output - report utilization analysis - systems productivity analysis - dynamic query system for audit management - functional audit reporting - review cycles - audit plan variance - inputs for control cycle management - analysis of business continuity planning
- **Setting up Accounting / Financial Systems:** Needs analysis - Gaps analysis - design of organisation based accounting documents / data base / reports - financial /cost / project analysis based FIS - training
- **Setting up Internal Control Systems:** function based ICS based on extent of mechanization - control profile - cost considerations - related reporting / evaluation system
  - **Setting up Performance Measurement Systems / KPI:** Identification of Key performance Indicators (KPI) in areas of product / service delivery - information flows for KPI generation - benchmarking - variance analysis - decision / KPI links - training
  - **BI / Computerized DSS:** Business intelligence - Information Systems Profile - Decision Profile to Organisation Structure - design and development of functional Decision Support Systems (DSS) - specs - computerization - modeling - DSS tools - training - evaluation
- **ERP / GRP:** As is analysis - Gap analysis - evaluation of legacy systems - database structuring - information needs for decision making - documentation - work flow - design / customization - training
- **Supply Chain Solutions:** Supply chain mapping - internal service delivery - external service linkages - service loops - value adds at service delivery junctions - supply chain systems
- **IS Security Policy:** Security policy covering all aspects of asset management - business process - business continuity planning



## Work Profile

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### Specific Assignments in the areas of Governmental Systems

#### A. Design and Implementation of Accounting Systems to Municipalities

This involves complete support at both policy and process levels: drafting of policies, regulations, rules, manuals, development of software, training, implementation support, handholding support, all included.

1. Implementation of Fund Based Accounting System for Bangalore City Corporation –funded by the Bangalore Agenda Task Force (2000+). This assignment involves complete (re)design of state of art accounting system integrated with complete MIS for decision making at various levels including elected representatives. The speciality of this assignment is that it involves drafting of various policy, process reengineering, implementation hand holding including training and software development.

2. Decentralization initiatives in Jabalpur – Madhya Pradesh (2002-03) funded by FIRE-D –USAID. This assignment involves total reengineering of various activities for the governance at the third tier level of the Government in the Corporation of Jabalpur. The assignment includes both reengineering of various processes for change over into modern accounting under computerized environment. Also, it involves a strong HR element which includes draft of HR policy and practices. Required training to concerned officials is addressed, including the draft of a training manual.

3. Implementation of Fund Based Accounting System for Tumkur Municipality – This assignment is similar to that of Bangalore City Corporation. Tumkur Municipality is the first municipality in India to finalize accounts and draft

financial statements on the basis of fund based accounting system method. Karnataka Urban Infrastructure Development Finance Corporation based on Asian Development Bank project funding funded this.

## **B. Participation in All India efforts on Municipal Reforms**

1. Participation in National Seminars: NCRCL Director R.S.Murali was an active participant in the national level seminar on 'Accounting Reforms in ULBs in India'. NCRCL has presented on the Karnataka initiatives and migration issues in accounting reforms.

2. Participation in the Task Force on Municipal Accounting: The role played by NCRCL in the discussions with the National Task Force on Municipal Accounting is well known. The final recommendations of the Task Force have quoted several documents prepared by NCRCL on FBAS. The Task Force heavily relied up on the work of NCRCL in MIS relating to municipal accounting and finance management.

3. Expression of professional opinion in relation to Municipal Accounting in dailies: R.S.Murali, Director, in the recent times had published two articles on the status and cases of municipal accounting in India in 'Business Line'. These attracted excellent response from the readers and policy makers involved.

- 'Many a problem in Municipal Accounting' – 8<sup>th</sup> May 2003
- 'Hawking double entry at the local level' – 10<sup>th</sup> July 2003

4. Development of Training Materials on Municipal Budgeting for PROOF Campaign. Public Record Of Operational Finance (PROOF) is an innovative citizens participation method in analyzing the municipal finances and achievements. NCRCL supported this initiative by developing training materials in this regard.

5. Policy Support of State level initiatives in Municipal reforms: NCRCL has been an active participant in various municipal administrative reforms in the State of Karnataka. The opinion of NCRCL is taken on various aspects of policy and process level activities in this regard.

6. Support in finalizing National Accounting Manual: NCRCL supported the national initiative of finalizing Accounting Manual for the Municipalities. Based on the policy and process experiences of NCRCL necessary inputs were provided to finalise the Manual.

7. Assessment of e-governance initiatives in municipalities for Mission Mode Project of Ministry of Urban Development, Government of India funded by USAID FIRE-D Project, 2005. NCRCL has commenced a detailed study for assessing issues in relation to the e-governance activities in the municipalities undertaken by various key States in India. The study covers both policy and implementation aspects and works on the Egov Assessment Framework (EAF) developed in this regard.

### **C. Design and Implementation of Accounting and MIS for large Entities**

1. Design and Implementation of FBAS in Bangalore University / Framing of Financial and Accounting Rules (Statute) (2003-04). The Bangalore University has entrusted the job of designing and implementing FBAS; and BU will be the first University to migrate to FBAS in the world. The assignment also involves the drafting of common financial and accounting rules for 12 Universities in the state of Karnataka. The project includes policy, process reengineering, MIS, software, training and implementation handholding.

2. Design and Implementation of Computerized Works Management System in Bangalore Development Authority (2003-04) Based on a rapid assessment of internal controls in BDA, the BDA Management has entrusted the work of designing and implementing a computerized works management system with the required MIS to understand the status of works involved in city development.

## **D. Public Financial Accountability / Expenditure Studies**

1. Study for Government of Karnataka – funded by The World Bank on Public Financial Accountability of Urban Local Bodies in Karnataka (2002). The study provides sectoral perspectives on both policy and process aspects. The study examines 224 urban local bodies in Karnataka and explores in depth aspects relating to accounting process, controls in financial reporting, links to government budgets, legislative oversight, public scrutiny, audit aspects. The study has been completed and is under implementation.

2. Study for Government of Karnataka – funded by The World Bank on Public Financial Accountability of Statutory Boards and Authorities (2002-03). The study provides complete both policy and process aspects. The study examines over 30 Statutory Boards and Authorities in Karnataka and explores in depth aspects relating to accounting process, controls in financial reporting, links to government budgets, legislative oversight, public scrutiny, audit aspects. The study has been completed and is in final draft stage.

3. Study for Government of Tamil Nadu – funded by The World Bank on Financial Management Arrangement in Health Sector of the State (2003). The project involves analysis of structure, budgeting, accounting, reporting, internal controls, internal audit, external audit, asset management, staffing aspects. The study assess the fiduciary risk of the project and suggests approaches for enhancement, innovative financial practices and implementation.

4. Drafting of Karnataka Local Fund Authorities Fiscal Responsibility Act, 2003. Senior Consultants of NCRCL participated in discussions and drafting of the Act to provide common linkage to the Medium Term Fiscal Plans and budgeting of the urban local bodies and for increasing the specific powers of the audit mechanism.

5. Study for Government of Karnataka – Public Expenditure Tracking Study – funded by The World Bank (2004). NCRCL completed the first study of public expenditure tracking in the country for the Public Works Department at State level with specific reference to Road Maintenance.

## **E. Policy Implication Study**

1. Implication Study of Implementation Policies for Government of Orissa funded by Natural Resource Management Project Orissa (Indo Swiss) – 2001. In this study various technical and financial aspects of implementation of animal breeding policy for the Department of Animal Husbandry, Government of Orissa, were covered. The study developed strategic intents for each of the modules and financial projections for the next 25 years plan perspective. The objective of the study was to provide policy makers with clarity on implementation considerations.

## **F. Strategic Planning / Systems for Government entities**

1. Strategic Plan for Andhra Pradesh Livestock Development Association – Government of Andhra Pradesh – funded by Indo Swiss Natural Resource Management Andhra Pradesh Programme (2003). This assignment involves unit by unit planning of products / services, business plan preparation, implementation strategies, cost control strategies and guidelines. APLDA deals with breeding of animals through artificial insemination. It involves various issues in relation to field activities, logistics, subsidy aspects, financial viability / sustainability and organisational aspects.

2. Strategic Plan for ANTHRA (Hyderabad / Pune) – NGO (2002-03) focusing on animal health / social advocacy issues. This organisation is in the process of becoming financially independent. Having all along worked as a project based organisation, the ANHRA wanted to transform itself into a self reliant organisation. The focus was on understanding the core competency areas and the coverage under each of the areas. The assignment involved participatory planning of various items including financial projections, design of suitable organisation structure, job descriptions, implementation approaches, etc.

3. DIHMS for Government of Sikkim (2002): This design and implementation of systems Disease Investigation and Health Management Systems (DIHMS) for the Department of Animal Husbandry and Veterinary Services includes design of MIS for disease investigation, analysis of disease patterns bread wise, planning for disease monitoring and also stock management of medicines in this regard. The assignment included design and deployment of software, training and troubleshooting.

4. Rapid Assessment Study of Internal Controls in Bangalore Development Authority (2003). This study looks at internal controls in various organisational processes pertaining to technical departments and the inter-linkages to Financial function. The study evaluates the controls based on 5 parameter framework and provides various suggestions for improving the analytical information flow in relation to key decisions.

## Details of Computerization and related assignments for Government Sector

**Know- how and Experience:** NCRCL has been in the field of providing “management solutions” to various government organizations. The focus of NCRCL has always been to provide systems that are very easy and convenient for the government employees at various levels to improve their efficiency and effectiveness. This has been possible by NCRCL due to the strong background of the consultants whose combined governmental experience would exceed **150 man years**. This is one of the key reasons for the success of the software development and implementation by NCRCL.

**Approach – implementation focus:** The software developed by NCRCL has been not just to provide a computerized environment but to enable the users, particularly in the lower levels of administration to use the software with ease. This is the reason why all the software designed/developed by NCRCL has been fully implemented and continuously used. Moreover the key aspect of NCRCL's approach is ‘consultation at operating and service delivery levels’. In the participative methodology followed by NCRCL the requirements are mapped exactly as per the requirements of both operational and decision making levels.

**Software Design:** The software design, unlike typically a “corporate design”, NCRCL makes use of “design for the novice” approach. Here, NCRCL takes into consideration the users with in the governmental system who do not have any background in using computers. Also, “minimal human intervention” is the objective of our screen design. For instance in a financial accounting package only the amount and narrations items are entered by the user. All the other fields appear dropdown with a calendar option for the date.

**BPR build up procedure:** This refers to the way the business processes are designed / re-designed by NCRCL. NCRCL takes in to account the immense wisdom available in the governmental system and addresses the

changes necessitated by virtue of changing requirements and the environment. This also provides easy understanding of the system by the users and consequential success of the project.

**Legal aspects fully covered:** Even at the design stage NCRCL takes care of the cannons of financial code and other rules, regulations, procedures that need to be followed in the government in order to complete any transactions. This enables software that is absolutely government system friendly rather than a copy of corporate practices. This has been one of the main reasons for successful acceptance of the NCRCL's software by various government users.

**Training for software implementation.** NCRCL's approach to software implementation is not as a "supplier" but as an enabler or partner with the government institution. Based on several cycles of software development and implementation, NCRCL generally has three levels of training intervention in any software project. Sensitization training provides various key persons in the organization about the objective of the software and why, what, etc of the same. The conceptual training given to the user group enables clarity on the scientific basis on which the work needs to be organized post implementation and the software user training on the specific use of software.

**Manuals and training materials.** Two set of manuals one 'User Manual" highlighting the support for operations and trouble shooting and other "MIS Manual" giving out details of reports and who would address which report at what periodicity. This NCRCL feels is the key aspect of any software. Ultimately the software has to make the users get information in the way they need for decision making at appropriate time.

## Software Projects executed by NCRCL

- A. **Works Management.** NCRCL has successfully designed and implemented Computerised Works Management System (CWMS) in:
- a. Bangalore Mahanagara Palike
  - b. Bangalore Development Authority
  - c. Bangalore University
  - d. Tumkur City Municipal Council
  - e. Jabalpur Municipal Corporation

Based on the above five implementations, two distinctive systems have been evolved by NCRCL with regard to CWMS: CWMS for Urban Local Bodies and CWMS for City Development. While the former focuses more on maintenance works the latter deals extensively with developmental works.

- B. **Financial Management and Accounting.** NCRCL designed and developed the Fund Based Accounting System (FBAS) and Intelligent Double Entry Accounting System Software (IDEAS) implemented in:
- a. Bangalore Mahanagara Palike
  - b. Tumkur City Municipal Council
  - c. Bangalore University
  - d. Jabalpur Municipal Corporation

The key feature of the software is to provide control systems and strong MIS that enables effective utilisation of the software. The strong link that is generally absent with other modules (making the financial systems independent) has been fully avoided and the software is fully integrated to works module and human resource modules. The important design aspect here is that the software design has been made in such a way that integrating new modules later on is not an issue.

- C. **Disease Investigation and Health Management System.** DIHMS software was developed and implemented for the Government of Sikkim. This software is a solution that address the complete gamut of activities at the field level to policy levels. After successful implementation in 2002, the Government in 2004 invited NCRCL again to enhance the software due to its successful internalisation, based on which additional requirements have been identified by the employees. The software addresses treatments given to various species of animals, the monitoring of diseases, the linkages to drug and medicine purchase including inventory.
- D. **Software Evaluation of Education Verticals.** NCRCL just completed a project on complete evaluation of education related ERP. This exercise by NCRCL goes in to not only the design aspects of the software but also on the software development life cycle (SDLC). The objective of the exercise was to evaluate the functionality and value the software for the purpose of globally marketing the same. The assignment included school, college, university and distance education verticals.
- E. **Design of Business Intelligence for Government Entities.** “Business Intelligence” and “Data Warehousing” are the buzzwords of the software industry today. NCRCL partnered with a technology company to design Business Intelligence for Water and Electricity Authority in the Middle East. The assignment included the analysis of the existing policies, functions, decisions, reporting arrangements in order to finalise Key Performance Indicators (KPIs) for global best practice and positioning. The report included implementation aspects with technology roadmap (software, platform and implementation aspects).