



Transaction Accounting and Budget Control System (TABUCS)

System Specifications Document

Version 5.0



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Abbreviations and Acronyms

ASIP	Annual Strategic Implementation Plan
AusAID	Australian Government Overseas Aid Program
AWPB	Annual Work Planning and Budgeting
BIOS	Basic Input/Output System
CFO	Chief Financial Officer
COA	Chart of Account
CSV	Comma-separated Values
D(P)HO	District (Public) Health Office
DDA	Department of Drug Administration
DFID	UK Department for International Development
DoA	Department of Ayurveda
DoHS	Department of Health Services
DTCO	District Treasury Comptroller Office
e-AWPB	Electronic Annual Work Plan and Budget
e-HuRIS	Electronic Human Resource Information System
EDP	External Development Partner
EHSC	
FAR	Financial Accounting Regulations
FCA	Foreign Currency Account
FCGO	Financial Comptroller Generals' Office
FMIS	Financial Management Information System
FMR	Financial Monitoring Report
FY	Financial Year
GAVI	Global Alliance for Vaccines and Immunization
GFS	General Financial Statistics
GoN	Government of Nepal
HMIS	Health Management Information System
HSR-SP	Health Sector Reform Support Programme
HSRU	Health Sector Reform Unit
ID	Identity
IDA	International Development Association
KfW	Kreditanstalt für Wiederaufbau/German Development Bank
LAN	Local Area Network
LMIS	Logistic Management Information System
MIS	Management Information System
MoF	Ministry of Finance
MoGA	Ministry of General Administration
MoHP	Ministry of Health and Population
NHA	National Health Accounts
NHEA	Nepal Health Economics Association
NHSP	Nepal Health Sector Programme
NHSSP	Nepal Health Sector Support Programme
NPC	National Planning Commission
NPR	Nepalese Rupee

OAG	Office of the Auditor General
PDF	Portable Document Format
PEFA	Public Expenditure and Financial Accountability
PER	Public Expenditure Review
PETS	Public Expenditure Tracking Study
PFM	Public Financial Management
PIS	
PPICD	Policy, Planning and International Cooperation Division
RDBMS	Relational Database Management System
SOE	State Owned Enterprise
SPA	Service Provision Assessment
SSMP	Support to the Safe Motherhood Programme
SU	Spending Unit
TABUCS	Transaction Accounting and Budget Control System
TSA	Treasury Single Account
USD	United States Dollar
VPN	Virtual Private Network
WAN	Wide Area Network

1 What is TABUCS?

Transaction Accounting and Budget Control System (TABUCS) is a simple accounting system which allows for the capture of basic accounting transactions at source level, and enforces budgetary control procedures so that no expenditure can take place without an approved budget. Basic functionality that might be included in the TABUCS could include: processing of expenditures and payments; automatic posting of payments to ledger accounts and summary accounts; processing of cash and bank receipts and revenues; automatic posting of receipts to ledger accounts and summary accounts; automatic posting in cash and bank books; and generation of all ledgers and accounting and Management Information System (MIS) reports, including Financial Monitoring Reports (FMRs). It is important to keep in mind that the TABUCS proposed here will only serve as a small but key component of a fully-fledged Financial Management Information System (FMIS), required by the Ministry of Health and Population (MoHP) for comprehensive financial management at ministry level.

This Systems Specifications Document aims to combine the discussions held so far on the features and functionalities of TABUCS based upon which the TABUCS vendor is supposed to develop the TABUCS software. This document has to be read in conjunction with:

- **Annexure 1 : Concept Note for TABUCS**
- **Annexure 2 :TABUCS Launch Presentation**
- **Annexure 3 : Vendor Presentation on Requirement Analysis**
- **Annexure 4 : Financial Monitoring Report.**

It must be understood that this Systems Specifications Document (along with the Annexures) are alive documents which would continue to be revised in consultation with MoHP and the solution vendor.

2 Scope of TABUCS

The following areas of budget and accounting data are considered to be within the current scope of the TABUCS project:

- All incomes accruing from all sources at Spending Unit (SU)/cost centre level
- All expenditures made at SU/cost centre level
- Programme-based, activity and output-based, and budget-head-based budgets.

By way of corollary, anything which is not covered within the above mentioned three heads is not covered under the current scope of TABUCS.

Eventually, TABUCS is to be operationalised at 274SUs, including the 75 district health offices. However, for the purposes of the pilot, only nine locations/field offices have been selected by MoHP. Once the TABUCS solution is successfully operationalised, it will then be rolled out to all other locations.

3 Key Objectives

The key objectives of TABUCS are specified below.

- **Improved accounting systems efficiency:** Following a business process re-engineering approach, the TABUCS development should be used as an opportunity to review and refine the manual processes and

procedures at the data capture and output points, to ensure that accounting processes are made more efficient, data entry is minimised, duplication of effort is eliminated, and staff productivity is enhanced.

- **Improved quality of accounting data:** Capturing data at source, through a computerised Relational Database Management System (RDBMS), should allow enforcement of basic checks and balances to ensure that all accounting transactions are recorded in a systematic manner, and that errors are minimised.
- **More robust budgetary control:** TABUCS should allow enforcement of more robust budgetary control procedures so as to improve financial discipline and follow pre-defined budgetary limits and norms.
- **Better financial monitoring and reporting:** Through a process of automatic aggregation of nationwide data (for all SUs), TABUCS should allow improved financial monitoring and reporting at all internal (MoHP, Department of Health Services (DoHS), regional offices, and SUs) as well as external levels (Ministry of Finance (MoF), National Planning Commission (NPC), and External Development Partners (EDPs)).
- **Reduced workload and time saving:** TABUCS should enable significant benefits to staff in reduced workload, and significantly cut time required to produce periodic financial statements and FMRs.
- **Better compliance with right to information requirements:** TABUCS should facilitate provision of key financial data required to answer questions raised by the general public as part of the right to information provisions.

4 Benefits of TABUCS

To a large extent, the potential benefits of TABUCS are encapsulated in the objectives defined in the earlier section of this concept note. In addition, the following benefits can be expected:

- **Faster compliance with EDP requirements:** The EDPs require reliable and regular financial reports from the MoHP. The World Bank, as part of its Public Financial Management (PFM), has defined production of “Audited Cash Receipts and Payments Financial Statements and Audited Budget/Actual Comparative Statements” by the selected entities as one of the main milestones for 2011. TABUCS will enable MoHP to produce these financial statements, and significantly reduce the time required for production of FMRs.
- **Up-to-date information available at all times:** Since the TABUCS central module will automatically aggregate accounting data from all SUs on a continuous basis, MoHP and other key stakeholders will always have access to up-to-date information.
- **Reduced impact of accounting staff transfers:** One of the key issues impacting programme implementation, identified by all donor assessment reports, is the frequent and ad hoc transfer of staff, especially all accounting staff under the control of the Financial Comptroller Generals’ Office (FCGO). A good risk mitigation strategy for resolving this issue is the development of sound computerised systems, which rely less on the institutional memory of the person concerned, and more on systems. Introduction of TABUCS will help minimise the impact of frequent accounting staff transfers since the new incumbent can be trained rapidly on the computerised system to effectively take over the role played by his/her predecessor.
- **Greater capacity building and knowledge sharing:** TABUCS will facilitate easy dissemination of financial information at all levels and hence improve managerial control and the decision making process.
- **Promote evidence-based and output-based budgeting and planning:** Once up-to-date financial information is available to key health professionals, this will facilitate the introduction of output-based budgeting and better budget control. Regular availability of expenditure data will also help improve the planning process.
- **Reduce audit queries and irregularities:** TABUCS will promote greater financial discipline and over time reduce the irregularities routinely pointed out by internal audit (by the FCGO) and external audit (by the Office of the Auditor General (OAG)).
- **Facilitate health professionals’ outlook toward financial management:** One of the simple indicators that financial management is currently a low priority with most District (Public) Health Offices (D(P)HOs) is

the fact that none of the indicators included in the Health Management Information System (HMIS) is financial in nature. While health indicators deserve to be at the top of agenda for the health officers, the complete absence of expenditure and budgetary information may impact the overall effectiveness of health programmes.

- **More time available for information analysis rather than data gathering:** As a result of manual and antiquated procedures, accounts and programme staff may spend more than 90% of their time gathering and compiling data, leaving very little time for analysis. By automating routine processing, TABUCS will reduce the routine workload and create more time for higher value-added processes, such as analysis and research.

5 Technical Design Requirements

The TABUCS application must be based upon a multi-user, multitasking web server environment.	Mandatory
The system should operate in a secure web-based environment using a standard web browser (Internet Explorer 7.0 +, Google Chrome, Mozilla Firefox, or Netscape Navigator).	Mandatory
The system should be capable of providing secure remote access via, for example, dial-up or Virtual Private Network (VPN) connection to the central server.	Mandatory
TABUCS should be based on a web-based thin client platform and architecture. It should only require a web browser at the client desktop to run – i.e. it should preferably not require installation of any software component on the client desktop.	Mandatory
TABUCS must be capable of operation in both offline (Intranet) and online(Internet) modes/environments.	Mandatory
All features and functionality, except the TABUCS planning module, should be available in both the online (at locations with good Internet connectivity) and offline (at locations with poor Internet connectivity) versions of TABUCS.	Mandatory
Users should be able to view the data/reports of only their own cost centres, or of offices below their level (for instance, DoHS or any regional directorate should be able to see all the reports of the cost centres under it).	Mandatory
The TABUCS software should required employment at only ONE location (central server) and all other instances of the software should be automatically updated as soon as the master version is updated.	Mandatory
All users of TABUCS, at all levels and offices across the country, MUST use the SAME version of TABUCS at any point in time – all system upgrades should automatically be available to all online and offline users (as soon as they are connected to the central server).	Mandatory
Data should be automatically and continuously synchronised (upload and download) between remote servers (offline version) and the central server – although data synchronisation will be dependent upon when the daily connection is established between the central server and local servers/desktops.	Mandatory
The TABUCS software should NOT require any human-dependent process/action for : <ul style="list-style-type: none"> • Upgrading to new version(s) of TABUCS: • Data upload and download to and from the central server • Maintaining log of which data to upload or download In other words, all the above should be automatic processes managed by the	Mandatory

software, not by users.	
The delivery of software upgrades should be achievable via automated scripts run from the central server, without the need to update individual client desktop PCs.	Mandatory
Any cost centre will be allowed to use either offline OR online mode in any one Financial Year (FY). The setup configuration will define which cost centres will work in offline or online mode for each FY.	Mandatory
TABUCS should maintain a complete audit trail of all transactions showing user wise details of all record additions, editing, and deletion, with a date and time stamp.	Mandatory
Record deletions under appropriate security procedures may be allowed for transaction records, but ALL deleted records, along with audit trail details, MUST be stored in archival table(s) accessible to the Central System Administrator.	Mandatory
All menu options should be enabled/disabled as per the user rights defined in the security module.	Mandatory
The system must be capable of running smoothly on all versions of Microsoft Windows, same or higher than Windows XP, for desktops.	Mandatory

5.1 General Requirements Applicable to All Modules

The automated system should be consistent with the procedures detailed in the OAG-prescribed formats and their procedures.	Mandatory
The automated system should be consistent and compliant with the Government of Nepal's (GoN's) accounting requirements as prescribed by OAG/FCGO, as well as various EDPs.	Mandatory
TABUCS should be based upon GoN's prescribed codes, such as the Economic Code and Budget Code classification system.	Mandatory
TABUCS should be compatible and compliant with requirements for Treasury Single Account (TSA) and should have the provision for export/upload of data directly into the TSA system at the District Treasury Comptroller Office (DTCO).	Desirable
The system should facilitate the cost centres (SUs) to give a total picture of income and expenditure, and receipts and payments, to MoHP/FCGO/OAG/DTCO/ MoF/NPC.	Mandatory
The system must have a dual language capability. In particular, all data entry screens and reports must be available in both English and Nepali.	Mandatory
The user should be able to change which language s/he wishes to work in without having to terminate and restart the application.	Mandatory
The system must be designed in a modular and flexible manner in order to facilitate integration with other MISs, system maintenance, and long-term sustainability.	Mandatory
A Relational Database Management System (RDBMS) must be used for TABUCS.	Mandatory
The proposed solution must enforce referential and relational integrity. For example, the implications of this are: <ul style="list-style-type: none"> • Values cannot be entered in the foreign key field of a related/'child' table if that value does not exist in the primary key of the 'master' or 'parent' table. • Records cannot be deleted from a 'parent' entity table if matching records exist in 	Mandatory

<p>a related 'child' table and the user should be informed of this by an onscreen message.</p> <ul style="list-style-type: none"> • Primary keys cannot be changed in a 'parent' entity if that record has related records. 	
<p>Where, for practical purposes, it is necessary to violate referential integrity, e.g. to permit 'cascading' updates or deletions, a facility must be available to the systems administrator and other approved users to enable this. In such a case:</p> <ul style="list-style-type: none"> • The user must be informed by an onscreen message of the consequences of his/her action • The user must be required to confirm the action • A detailed record must be written to the system audit log. 	Mandatory
<p>The system must permit systems administrators and other authorised users to maintain static data, e.g. that contained in 'lookup' or parameter tables.</p>	Mandatory
<p>The system should enable users to create, update, and delete records, and simultaneously allow screen enquiries and production of hard copy reports, unless such reports have been specified as having to be run in batch mode.</p>	Desirable
<p>The system must, where possible, allow the selection of data field entries from menus or drop-down lists of valid responses.</p>	Mandatory
<p>The system must provide a comprehensive help facility, including:</p> <ul style="list-style-type: none"> • A rigorous and consistent approach to error handling, e.g. where possible, all 'system-type' errors should be hidden from the user and handled by error-checking routines • Context-sensitive help for user input into variables and/or static data: such help should be accessible and visible when a variable achieves 'focus' and/or by pressing a pre-defined key (for example, the <F1> key) • An online help system, which is accessible from within the application and searchable, e.g. an online version of the user manual • Where incorrect/invalid data are entered into a data entry field or parameter, the system should clearly flag this and indicate the corrective action required from the user • Some form of 'progress indicator' or consistent feedback for the user when a transaction/report/query is completing, e.g. a standard windows-type percentage progress bar and/or onscreen feedback • The system must allow users ready access to the online help system in their language of choice, i.e. English or Nepali. 	Mandatory
<p>The speed of operation of the system must be such that the normal 'rhythm of working' of users is uninterrupted by delays in response.</p>	Mandatory
<p>When users execute any time-consuming function, such as large and complex reporting, an onscreen indication should be given that the request has been received and is being processed.</p>	Mandatory
<p>The system should be capable of making automatic regular backups with no need for operator intervention.</p>	Mandatory

5.2 User Interfaces

Each screen of TABUCS (including all data entry and report generation screens) must have a unique numeric code assigned to it, with a prefix “S-” (e.g. S-1, S-2...), which must be displayed in the web browser’s title bar for each screen.	Mandatory
Each report of TABUCS must have a unique numeric code assigned to it with a prefix “R-” (e.g. R-1, R-2...), which must be displayed in the web browser’s title bar, as well as printed at the top of each report.	Mandatory
Response time in the system is defined as the interval between the depression of the “commit” key or its equivalent and the system displaying the requested data/information on the screen. The overall targets for response time are: <ul style="list-style-type: none"> • 90% of all screens should achieve responses in 5 seconds or less • 95% of screens should achieve responses in 10 seconds or less. 	Desirable

5.3 System Interfaces

The TABUCS must set up an online link with the Electronic Annual Work Plan and Budget (e-AWPB) system so that all the budgetary data for all levels is made available seamlessly for : <ul style="list-style-type: none"> • Performing online budget control checks – at transaction level, at the time of entry of all vouchers • Generating all budget-related reports. 	Mandatory
As in any interface with other automated systems, the TABUCS application must enforce rigorous and appropriate data validation before import/export/synchronisation of data between cost centres (offline)/external interfaces and the TABUCS central server.	Mandatory
The system should be capable of interfacing with the FCGO’s Financial Management Information System (FMIS).	Desirable
The system must be capable of interfacing, if required at some time in the future, with other systems in place in the MoHP and GoN. These include but are not restricted to: <ul style="list-style-type: none"> • The various MISs operational in the MoHP, such as but not limited to the Logistic Management Information System (LMIS), HMIS, the Electronic Human Resource Information System (e-HuRIS), etc. • Personnel Information System (PIS) database at Ministry of General Administration (MoGA), etc. 	Mandatory
The system should be able to export and import data in standard formats including: <ul style="list-style-type: none"> • Text-delimited (Comma-separated Values (CSV)) • Fixed field length • Microsoft Excel • Microsoft Access. 	Mandatory

5.4 *Data Entry, Amendment, and Storage*

All data entry screens must be available in both English and Nepali. This applies to column headings and data legends, as well as to the actual data. The only exception to this rule is the 'narration' field in 'vouchers', which is required only in Nepali.	Mandatory
If a particular field is mandatory (must be filled at the time of data entry) it must be mandatory for user to fill up the data in both English and Nepali scripts.	Mandatory
All 'Masters (common, one time) data' required in the system must be required to be entered only once in the system and should automatically be made available in all appropriate places on data entry and report screens.	Mandatory
All static/parameter data for appropriate variables must be entered in forms through 'lookup' tables – NO formula or numerical value (e.g. rate of tax) should be hard coded but should be stored in user-editable configuration table(s).	Mandatory
Where it is not appropriate to use 'lookup' tables, all data entered by a user must be validated and verified at 'point of entry' or before a record is saved to the database.	Mandatory
The user must be given the opportunity to review a record before it is saved to the database, e.g. by being asked to confirm that all details are correct.	Mandatory
Where a variable or parameter usually has a specific value associated with it, this should be set as the 'default value' for that variable and appear onscreen in any drop-down selection list.	Desirable
The system must ensure data integrity by enforcing that only valid NINE-digit MoHP Chart of Account (COA) codes can be entered.	Mandatory
The system must allow secure data entry, editing, and storage of all details associated with the pay bills processed at the D(P)HO.	Mandatory
The system must allow secure data entry, editing, and storage of all details associated with the pension bills processed at the D(P)HO.	Mandatory
The system must allow secure data entry, editing, and storage of all details associated with the loans and advances processed at the D(P)HO.	Mandatory
The system must allow secure data entry, editing, and storage of all details associated with book adjustments ,i.e. transactions not involving issuing cheques, and for which no payment advice is issued.	Mandatory
During data entry and amendment, the system must enforce online budgetary control at individual transaction level at the cost centres.	Mandatory
During data entry and amendment, the system should display the total budget and budget currently available (for expenditure) for the selected activity.	Desirable
The system should allow backdated entries only for the number of days specified by MoHP in the setup configuration. Initially, this period may be 30 days, which means no user would be allowed to enter/edit data of a transaction which took place more than 30 days before the current date.	Desirable

5.5 Reporting

<p>The system must generate all financial reports required by:</p> <ul style="list-style-type: none"> • MoHP • Departments (DoHS, Department of Drug Administration (DDA), Department of Ayurveda (DoA)) • Region • Cost centres • FCGO • OAG • MoF • NPC • EDPs/FMR. 	Mandatory
<p>The system must have a flexible reporting environment that can be tailored for use by both ‘novice’ and ‘expert’ users – e.g. through use of Crystal Reports or similar third-party report generation tools.</p>	Mandatory
<p>In addition to pre-programmed reports provided by the system at time of installation, users must be able to create their own ‘bespoke’ reports (after suitable training) without the need for IT technical assistance.</p>	Mandatory
<p>The system must provide a suitable onscreen warning for all reports that require users to be logged out of the application, e.g. production of the annual report. In the event that all users are not logged out, the user running the report should be notified of those users still connected to the application.</p>	Mandatory
<p>The user must be able to access stored or saved reports (either user-defined or those pre-programmed and supplied with the system), amend these as required, and save the amended report. In the case of pre-programmed reports supplied with the application, the user must not be able to overwrite these but must be required to save the amended report under a different file name.</p>	Mandatory
<p>Users should be able to save the setup (period, selection criteria, sort and grouping order, printer preferences etc.) for each individual report so that once defined these configuration settings become the default settings for future usage.</p>	Mandatory
<p>Any reporting generator offered should have a range of features, including:</p> <ul style="list-style-type: none"> • A graphical user interface • Capable of being used in a Local Area Network(LAN) and Wide Area Network(WAN) environment, i.e. so that remote users can run reports and print or save the results locally • Where appropriate, the ability to display reports in a graphical format • Features to sort and search report data • Features to permit grouping and sub-totalling as well totalling of data • The ability to ‘parameterise’, save, recall, and amend reports so that they can be re-used by non-technical users • The ability to save results from running reports • Direct report output to a local or network printer, to the user’s screen, a memory stick, or other media 	Desirable

<ul style="list-style-type: none"> • The ability to export reports to a variety of applications e.g. Microsoft Access, Microsoft Excel, etc. • Some form of ‘progress indicator’ detailing how many records are being retrieved as a result of running the report • Some means of aborting report. 	
The system should provide a facility to enable reports to be run in ‘batch/group mode’ in addition to ‘real time/individual’ mode.	Desirable
The system must provide suitable warnings, where required, for batch reports that require all users to be logged out of the application.	Mandatory
The system should provide a user-specific executive dashboard which shows the summary status of key performance indicators in a graphical manner, as per the sample already provided to the TABUCS development vendor.	Mandatory
The executive dashboard should be displayed on the home page of the TABUCS application and should be based upon real time (up-to-date) data.	Mandatory

5.6 *Queries*

In general, users should be able to query the system using any variable or combination of variables.	Desirable
The system must have a flexible search facility that permits user-specified search criteria to be constructed, i.e. the user must be able to construct Boolean search queries using standard Boolean operators (‘AND’, ‘OR’, ‘NOT’) by selecting available data fields and specifying their content.	Mandatory
The system should be able to accommodate ‘wild card’ or ‘fuzzy’ searches whereby searches are performed on a truncated basis, e.g. searching for name = ‘KA*’ would retrieve all records with a name beginning with ‘KA’.	Desirable
The search facility should not be ‘case-sensitive’, i.e. a search for ‘thapa’ should yield the same results as one for ‘Thapa’ or ‘THAPA’.	Desirable
Users must be able to print or export the results of any query to: <ul style="list-style-type: none"> • A local printer • A specified network printer • A specified file. 	Mandatory

5.7 *System Security*

Please Note: This section relates to user account security at the TABUCS application level and is intended to complement (but not replace) other user account security at Basic Input/Output System (BIOS)/hardware and operating system level, e.g. Windows Domain Group Policies.

The application must provide secure access controls at the following levels: <ul style="list-style-type: none"> • Level 1 access: Access to specific modules/transactions within the TABUCS application • Level 2 access: Configurable parameters to control the user’s actions once access has been gained to authorised modules or transactions, e.g. add, edit, view, delete. 	Mandatory
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<p>The system must allow for the creation of different user groups with different access rights within the application. For example, this might include:</p> <ul style="list-style-type: none"> • Systems administrator with full access rights to all application modules and transactions • Supervisor with access to all modules and transactions, apart from user account maintenance, e.g. cannot create new user accounts or change user passwords etc. • Data entry – normal access level for majority of staff, who can enter and amend data, run reports etc. • General user that needs only to view transactions/reports, i.e. cannot enter or amend any data. 	Mandatory
<p>The control of access at Levels 1 and 2 must be configurable by the TABUCS super administrator.</p>	Mandatory
<p>The system must accommodate user names and ‘strong’ passwords that contain alphanumeric characters, i.e. letters, numbers, and punctuation.</p>	Mandatory
<p>The system must enforce minimum password lengths, as determined by the TABUCS systems manager/administrator. The default minimum for ‘strong’ passwords should be 8 alphanumeric characters.</p>	Mandatory
<p>The usual convention for ‘good practice’ must be followed when any passwords are changed, i.e. on requesting a change of password, the user will be required to:</p> <ul style="list-style-type: none"> • Enter the current password • Enter the new password • Verify the new password • The password change will come into operation only when the new password has been verified correctly and is in accordance with any other restrictions that are in place, e.g. minimum password length. 	Mandatory
<p>When any user requests a password change, he/she must always be asked to enter his/her old/current password before the password change is permitted.</p>	Mandatory
<p>When passwords are entered, they should be ‘masked’, i.e. the individual characters should appear onscreen as, for example, an asterisk (*)</p>	Mandatory
<p>User names and/or passwords stored in system tables must be in encrypted format and not readable by unauthorised users.</p>	Mandatory
<p>The TABUCS systems administrator must be able to change any other user’s/users’ password(s).</p>	Mandatory
<p>The application should maintain a record of unsuccessful login attempts. The following information should be recorded:</p> <ul style="list-style-type: none"> • User name • Date and time of failed login. 	Desirable
<p>The system must permit a user to be ‘locked out’ after a number of unsuccessful login attempts, as specified by the TABUCS systems administrator.</p>	Mandatory

The system should optionally enforce periodic password changes, i.e. after a specified number of days.	Desirable
The system should optionally disconnect users after a period of inactivity defined by the systems manager.	Desirable
The application must be subject to strict configuration or version control for software releases, so that all major and minor upgrades are clearly identified.	Mandatory

SYSTEM AUDIT TRAIL

<p>The system must produce a comprehensive audit trail of all transactions, giving as a minimum:</p> <ul style="list-style-type: none"> • User name • Transaction detail, e.g. ame of module/transaction, transaction type (insert/update/delete) • Date and timestamp. 	Mandatory
<p>The system must provide a series of audit trail statistics – for example, this would include details of:</p> <ul style="list-style-type: none"> • Unsuccessful login attempts and user ‘lockouts’ • User activity during specified time intervals • If password change control is not enforced, users who have not changed their passwords for a period of time that can be specified by the administrator i.e. 30 days, etc. 	Mandatory
In the event of a system failure, e.g. owing to power disruption or networking failure, the system must provide some form of ‘redo’ or ‘rollback’ feature to facilitate system/data recovery and integrity.	Mandatory
The login date and time for each login and logout of each TABUCS user should be stored in a system log file.	Mandatory
The system log file should also contain the Identity(ID) of the PC from which each user has logged into TABUCS.	Mandatory
The system log file should only be available for view by the TABUCS super administrator and must not allow any editing or deleting by any TABUCS user.	Mandatory
Each record/transaction in master or transaction entry modules must contain the details (user-ID, date and time) of the user who created/edited/deleted that record. No TABUCS user at any level should be able to edit or delete this audit trail information.	Mandatory
The system log should also contain the details (date and time) of each successful synchronisation of data between each cost centre server (offline) with the central server.	Mandatory

5.8 System Documentation

The following documentation must be supplied with the new TABUCS: <ul style="list-style-type: none"> • A detailed user manual • A detailed technical/systems administration manual • Training materials used in the initial training of D(P)HO staff • Complete source code for TABUCS, which should have suitable documentation as per international norms for programming documentation • All materials must be provided in electronic format in Microsoft Word as well as Portable Document Format (PDF). 	Mandatory
The application must be supplied with comprehensive and appropriate user and technical manuals. The user manual should be in both Nepali and English.	Mandatory
Detailed, written instructions must be provided for backing up the TABUCS (data and application) – these should be included in the user and technical manuals.	Mandatory
Detailed, written instructions must be provided for restoring the TABUCS (data and application) in the event of a system ‘crash’ – these should be included in the user and technical manuals.	Mandatory

6 List of Reports to be Generated by TABUCS

(Partial List, covering only Standard Reports)

S.N.	Report Name	Description	Remarks
OAG Reports			
1	OAG 5	Bank Reconciliation	All levels
2	OAG 8	Bank Statement	All levels
3	OAG 13	Expenses Sheet	All levels
4	OAG 14	Advance Ledger	All levels
5	OAG 15	Bank Reconciliation	All levels
6	OAG 17	Financial Report	All levels
7	OAG 22	Ledger	All levels
9	OAG 193	Revenue Report	All levels
10	OAG 194	Deposit Report	All levels
11	OAG 195	Authorisation Ledger	All levels
12	OAG 196	Ledger of Central Release	All levels
13	OAG 197	Ledger of Central Release with Donor	All levels
14	OAG 198	Ledger of Central Release	All levels
15	OAG 199	Ledger of Central Release	All levels
16	OAG 200	Release Report	All levels
17	OAG 201	Swap Report	All levels
18	OAG 202	Revenue Central Report	All levels
19	OAG 203	Deposit Central Report	All levels
20	OAG 204	Advance Central Report	All levels
21	OAG 205	Irregularity Report	All levels

22	OAG 206	Irregularity Central Report	All levels
23	OAG 207	Re-audit Report	All levels
24	OAG 208	Source wise Financial Report	All levels
25	OAG 209	Central Financial Report	All levels
26	OAG 210	Source wise Central Financial Report	All levels
27	OAG 211	Financial Report	All levels
28	OAG 212	Budget Release District wise Report	All levels
29	OAG 213	Expenditure Report with Foreign Source	All levels
NPC Reports			
1	NPC report 2.1		Central
2	NPC report 2.2		Central
3	Annex II		Central
FMR/EDP Reports			
1	Form No. 1	Summary of Source of Funds	MoHP
2	Form No. 2	Statement of Transfer of Funds from Foreign Currency Account	MoHP
3	Form No. 3	Summary of Budget and Expenditure	MoHP
4	Form No. 4	Statement of Budget Release	MoHP
5	Form No. 5	Statement of Recurrent and Capital Expenditure of All Levels	MoHP
6	Form No. 6	Summary of Expenditure of Central-/District-level Budget	MoHP
7	Form No. 7	Summary of Statement of Expenditures by Budget Line Item	MoHP
8	Form No. 8	Statement of Expenditure by Programme Activity	MoHP
9	Form No. 9	Statement of Expenditure by Source of Financing	MoHP
10	Form No. 10	Summary of Statement of Expenditure	MoHP
11	Form No. 11	Foreign Currency "Pooled" USD Account Reconciliation Statement and Cash Projection	MoHP
12	Form No. 12	Details of Foreign Currency Account (FCA) AusAid	MoHP
13	Form No.13	Details of Foreign Currency Account (FCA) DFID	MoHP
14	Form No. 14	Details of Foreign Currency Account (FCA) GAVI	MoHP
15	Form No. 15	Details of Foreign Currency Account (FCA) KfW	MoHP
16	Form No.16	Details of Foreign Currency Account (FCA) IDA Grant (Gr. H 5570-NEP)	MoHP
17	Form No. 17	Summary of Foreign Currency Account (FCA)	MoHP
18	Form No. 18	Summary of Trimester wise Recurrent Budget Allocation	MoHP
19	Form No. 19	Summary of Trimester wise Capital Budget Allocation	MoHP
Salary Sheet Reports			
1	Report 1	Salary Sheet (For all levels/groups/categories/periods)	
2	Report 2	Pay Slips	
Dashboard Reports			
1	Report 1	Approval Efficiency (Fund Authorisation Status)	All levels
2	Report 2	Expenditure Efficiency	All levels
3	Report 3	Reporting Efficiency	All levels
4	Report 4	Audit Efficiency	All levels
Analysis Report			
1	Report 1	Budget Analysis by Allocation and Expenditure	All levels

2	Report 2	Budget vs. Expenditure Report	All levels
Audit Trail Reports			
1	Report 1	Session Information Report	All levels
2	Report 2	Sync Status Report	All levels
3	Report 3	Individual Transaction Detail	All levels

6.1 *Filtering (Data Selection) Criteria Available for All Reports*

1. Fiscal Year
2. Ministry Code
3. Budget Head
4. Budget Code
5. Programme Code
6. Line Item Code
7. Donor Code
8. Source Type Code
9. MoHP – FMR
10. Departments
11. Region
12. Zone
13. District
14. Cost Centre
15. Start Date
16. End Date
17. Report Sorted by (Field Name)
18. Ascending/Descending Order
19. Sub-total by
20. Generate Report to (Screen/Printer/File – PDF, Excel, Word, CSV)

Cancel

Save Settings

Save Report

Go

7 Notes for Generation of FMR

7.1 Expenditure Distribution Entry Form Required (Page1)

Fields	Description
Programme name	MoHP, Hospitals etc.
Category/Indicator name	Essential Health Care Services (EHCS) Decentralised Service Delivery, Logistic Management
Percentage	80%

7.2 Summary of Source and Use of Funds (Page 2)

First Part:

SNO	Column name	Source of data	Remarks
1	Description	Expenditure distribution form (category)	From FORM 1
2	Cumulative upto previous FY	Required entry for first time	
3	Trimester	Total of indicator form expenditure distribution form	1, 2, 3
4	Year to date	Sum of 1, 2, 3 trimesters	
5	Cumulative to date	Sum of Sl. No 3 and 4	Previous year+1, 2, 3 trimesters

Second Part: Foreign Currency A/C Statement =>Entry Form Required

Fields	Description
Opening cash balance	Sum of all pooled partners (opening)
Fund received from pooled partners	Receipt of funds from pool donors
Transfer to GoN/Treasury account	Sum of transfer fund to GoN
Cumulative up to previous FY	Sum of funds from pool donors up to previous FY
Amount	Trimester and donor wise funds
Exchange rate	Opening balance, received date, report view date

7.3 Statement of Transfer of Funds from FCA to GoN Treasury(Page 3)

Entry form required

Fields	Description
Pooled fund partners	Select from donor list
Opening balance	Opening balance for the selected partner
Exchange rate	USD rate at opening time
Received date	Date
Received amount	Funds from donor
Exchange rate	USD rate at received date
Transfer amount to GoN	

Calculate exchange gain/loss: difference between opening and received date amount

7.4 Summary of Budget and Expenditure(Page 4)

SNO	Column name	Source	Remarks
1	Trimester	1, 2, 3	
2	Budget Recurrent Capital	Recurrent, Capital	Line item
3	Budget Allocation Amount %	e-AWPB percentage with reference to total allocation	(Total/each item)
	Budget release= expenditure amount %	From journal entry Percentage with reference to total expenditure	(Total/each item)

7.5 Statement of Budget Release(Page 5)

Report based on budget sub-heading and FY/trimester

Budget head:	From e-AWPB
Description:	Name of budget heading (in e-AWPB)
Annual budget:	Recurrent and capital (in e-AWPB line item)
Budget release= Expenditure:	Trimester wise recurrent and capital (from journal entry)
Total expenditure:	Sum of Trimester wise Expenditure

7.6 Statement of Recurrent and Capital Expenditure of Central-/District-level Budget(Page 6, 7, 8)

Report based on budget head and FY/trimester

Budget head:	From e-AWPB
Description:	Name of budget heading (in e-AWPB)
Annual Budget:	Recurrent and capital (in e-AWPB line item)
Year-to-Date Expenditures:	Sum of recurrent and capital (from journal entry)
Percentage of Expenditures	
Recurrent:	With reference to total recurrent budget
Capital:	With reference to total capital budget

7.7 Summary of Expenditure of Central-/District-level Budget(Page 9, 10, 11)

Report based on budget head and FY/trimester

Central-/District-level:	From e-AWPB
Budget head:	From e-AWPB
Description:	Name of budget heading (in e-AWPB)
Approve budget:	Annual budget allocation from e-AWPB
Expenditure statement:	Trimester (1, 2, 3) from journal entry

7.8 Summary of Statement of Expenditures by Budget Line Item(Page 12)

Line item no./description:	From e-AWPB
Expenditure up to previous year (a):	Entry for first-time use
Expenditure:	1, 2, 3 trimesters from journal entry
Year-to-date expenditure	
Amount(b):	Sum of 1, 2, 3 trimesters
%:	With reference to total expenditure

Cumulative to date expenditure

Amount: a+b
%: With reference to total

7.9 Statement of Expenditure by Programme Activity (Page 13)

Entry form required

Fields	Description
Programme name	MoHP, hospitals etc.
Category/Indicator name	Essential Health Care Services (EHCS) Decentralised Service Delivery, Logistic Management
Percentage	e.g.80%
Annual budget	From e-AWPB
Weighted %	Out of grand total
Expenditure upto previous Year(a)	One time entry
Trimester wise expenditure(b)	From journal voucher
Year-to-date expenditure	Sum of trimester expenditure
%A	Out of budget
%B	Out of expenditure
C cumulative date	(A)+(B)

7.10 Statement of Expenditure by Source of Financing (Page 14)

Source of Financing: From e-AWPB(donor list)
Pooled Fund Partners: Entry form required
Budget sharing percentage Virement
Total annual budget: From e-AWPB
Share of financing (%): With reference to total budget
Expenditure up to previous year (a): Entry for first time
Expenditure: 1, 2, 3 trimesters from journal entry
Year-to-date expenditure
Total Amount (b): Sum of 1, 2, 3 trimesters
% A: With reference to total budget
% B: With reference to total expenditure
Cumulative to date: A+B

7.11 Summary of Statement of Expenditure (by Cash vs. Non-cash) (Page 15)

Item no./description: From e-AWPB

Cash: Expenditure from journal entry
Non-cash: From non-cash journal

7.16 Foreign Currency "Pooled" USD Account Reconciliation Statement and Cash Projection (Page 16)

Entry form required

Fields	Description
Pooled fund partners	Select from donor list
Opening balance	Opening balance for the date
Exchange rate	USD rate at opening time
Received date	Date
Received amount	Funds from donor
Exchange rate	USD rate at received date
Transfer amount to GoN	

Calculate exchange gain/loss: difference between opening and received date amount

7.17 Details of FCA (e.g. AusAID, DFID, GAVI, KfW, World Bank)

All records come from entry form

Fields	Description
Date	
Advance deposit	
USD	
NPR	
Exchange rate	USD rate at transaction date
As per advance deposit	
As per advance deposit	

Calculate exchange gain/loss: difference between opening and received date amount

7.18 Summary of FCA (Summary)

Fields	Source	Description
Particular	Donor list (entry form)	
Date/trimester	Period of report view	
Advance deposit		
USD	USD amount	
NPR	NPR amount	

7.19 Summary of Trimester wise Recurrent/Capital Budget Allocation (R-allocation/C-allocation)

Report based on budget head and FY/trimester

Fields	Data source	Description
Budget head	e-AWPB	Budget sub-heading number
Description	e-AWPB	Name of budget sub-heading
Annual budget	e-AWPB	Annual budget
First trimester	e-AWPB	Budget allocation in first trimester
Second trimester	e-AWPB	Budget allocation in second trimester
Third trimester	e-AWPB	Budget allocation in third trimester

-
1. **e-AWPB**=> budget sub-heading, recurrent, capital, line item, budget allocation, donor
 2. **Journal entry** => expenditure
 3. **Entry form**
 - a. Donor
 - b. Opening balance
 - c. Received date
 - d. Received amount
 - e. Exchange rate
 - f. Share of financing
 - g. Transfer amount to GoN
 - h. Exchange gain/loss (calculate)

8 TABUCS Output-based Analysis:

During the analysis of TABUCS system requirements, the following types of cost centres were identified:

1. Paying office: paying offices are those offices that actually expense the income/allocated budget. In other words, they create journal entries for expenditure.
2. Non-paying office: non-paying offices are those offices that give the authorisation to expense the budget to paying offices.

On the basis of organisational hierarchy, the cost centres have been classified into four different groups:

1. MoHP (central-level)
2. DoHS
3. D(P)HO
4. Hospitals.

8.1.1 Outputs Required for MoHP

Technical Overview:

From the above input form we can derive the following tables:

1. Master table
 - a. Table to store revenue information
 - i. TblRevenuetype
 1. Revenueid
 2. RevenueName
 3. RevenueCode
 4. Remarks
2. Transaction table
 - a. To store every transaction of the form
 - i. Tblrevenuetransmaster
 1. Transactionmasterid
 2. Transactiondate
 3. costcentreid
 4. Enterby
 5. Entrydate
 6. Sessionid
 - ii. Tblrevenuetail
 1. Detailed
 2. Transactionmasterid
 3. Revenueid
 4. Dramount
 5. Cramount
 6. Transactiontype
 7. Remarks.

राजश्व शिर्षक
✕

राजश्व कोड	<input style="width: 80%;" type="text"/>
राजश्व शिर्षक	<input style="width: 80%;" type="text"/>
Revenue	<input style="width: 80%;" type="text"/>
कॉफियत	<input style="width: 80%;" type="text"/>

राजश्व बिबरण (म. ले. प. फारम नं. ९)

मिति

राजश्व शिर्षक

रकम

नगद/बैंक

सि. नं.	राजश्व शिर्षक	रकम	प्रकार

राजश्व दाखिला

मिति

नगद राजश्व

बैंक दाखिला

कौफियत

2. **OAG form 194 (म. ले. प. फारम नं. १९४):** धरोटी आ र्थक बिबरण: The report is related with information on different types of deposits. The basic form of the report is **OAG 19**.

			म.ले.प.फा.नं १९४
नेपाल सरकार			
.....मन्त्रालय			
.....विभाग			
.....कार्यालय			
घरौटी आर्थिक विवरण			
आर्थिक वर्ष.....			
१.	आम्दानी		
	१.१ गत आ.व जम्मको जिम्मेवारी सारेको		
	१.२ चालू आ.व को		
२.	खर्च		
	२.१ सदर स्याहा		
	२.२ फिर्ता		
३.	श्रेस्ता अनुसार बांकी		
	३.१ नगद		
	३.२ बैकमा		
४.	बैंक अनुसार बांकी		
५.	फरक रकम (३-४)		
६.	फरक पर्नाको कारण		
७.	घरौटी खाता नं स.अ. ख. ३		
८.	खाता रहेको बैंक		
तयार गर्नेको सही :-	जांच गर्नेको सही :-	प्रमाणित गर्नेको सही :-	
नाम थर :-	नाम, थर :-	नाम,थर :-	
दर्ता :-	दर्जा :-	दर्जा :-	
मिति :-	मिति :-	मिति :-	


			म.ले.प.फा.नं. १९
नेपाल सरकार			
अड्डा । विभाग । मन्त्रालय			
घरौटीको मास्केवारी			
२०..... साल महीनाको			
गत महीनाको घरौटी मौज्दात			-----
यो महीनामा जम्मा भएको घरौटी			-----
		जम्मा	-----
घटाउने			
यो महीनामा फिर्ता भएको घरौटी			-----
यो महीनामा सदर स्याहा भएको घरौटी			-----
		जम्मा	-----

सुद बांकी घरौटी मौज्दात			
उपर्युक्त बेहोरा	पेश गर्ने:-	मिति:-	
ठीक छ भनी	सदर गर्ने:-	मिति:-	

From the above input form we can derive following tables:


1. Transaction table

- a. tblDeposit:
- i. Depositid
 - ii. Costcentreid
 - iii. Transactiondate
 - iv. Depositamount
 - v. Refundamount
 - vi. Clearedamount
 - vii. Enteredby
 - viii. Entrydate
 - ix. Sessionid
 - x. Remarks.


धरौटी जम्मा 

मिति

धरौटी रकम

नगद/बैंक 

कॉफियत

धरौटी दाखिला 

मिति

भौचर नं,

रकम

कॉफियत

धरौटी फिर्ता ✕

मिति

चेक नं.

रकम

कौफियत

धरौटी सदरस्या ✕

मिति

भौचर नं.

रकम

कौफियत

3. **OAG Form 195 (म. ले. प. फारम नं.१९५):**आख्तिरारीअ भलेख खाता: This report shows cost centre wise authorisation information.The basic input for the report is the authorisation form.

6. **OAG Form 198 (म. ले. प. फारम नं.१९८):**बिनियोजन तर्फको रकमगत केन्द्रिय अ भलेख खाता:
- रकमान्तर गर्दा २५% सम्म मन्त्रालयले गर्न सक्छ, एदी २५% भन्दा बढी रकमान्तर गर्नु पर्यो भने आर्थमन्त्रालय को स्वीकृत गर्नु पर्छ |

Basic input form:

- Budget entry form: (form of e-AWPB)
- रकमान्तर form:

रकमान्तर			
मिति	<input type="text" value="पत्र मिति"/>	कार्यालय	<input type="text" value=""/>
From		To	
उप-शिर्षक	<input type="text" value=""/>	उप-शिर्षक	<input type="text" value=""/>
खर्च शिर्षक	<input type="text" value=""/>	खर्च शिर्षक	<input type="text" value=""/>
हालको रकम	<input type="text" value="Read only"/>	हालको रकम	<input type="text" value="Read only"/>
शिर्षकान्तर	<input type="text" value=""/>	जम्मा रकम	<input type="text" value="Read Only"/>
		<input type="button" value="सेभ"/>	<input type="button" value="रद्द"/>

7. **OAG Form 199 (म. ले. प. फारम नं.१९९):** (It includes only GoN’s own Budget – does not include budget from development partners)

म.ले.प.फारम नं. १९९											
विदेशी स्रोत भएको बजेट उपशीर्षकमा नेपाल सरकारको स्रोतको विज्ञान बजेटको अभिलेख राख्ने प्रयोजनको लागि											
आ.नं. _____											
उप-शीर्षक नं. _____											
नेपाल सरकार											
कार्यालय / आयोजना कार्यक्रमको नाम: _____											
मन्त्रालय / सचिवालय / आयोग											
स्रोत : _____											
वित्तियोजन तर्फको रकमगत केन्द्रीय अभिलेख खाता											
२०...सालमहिना											
बजेट खण्ड											
क.स.	कार्यालयको नाम	जम्मा बजेट	नेपाल सरकार	कैफियत	रकमान्तर विवरण				कायम बजेट	स्रोत	कैफियत
१	२	३	४	५	प.स.मिति	विवरण	षप	घट	५	६	७
					१	२	३	४			
जम्मा											
स्रोतान्तर षप घट											
जम्मा											
अक्षितकारी खण्ड											
क.स.	कार्यालयको नाम	१.०१	१.०२	१.०३	२.०१	२.०२					जम्मा अक्षितकारी
१	२	तलब	भत्ता	दैन.प्र.भत्ता	धारा विज्ञप्ती	टेलिफोन					१२
		३	४	५	६	७	८	९	१०	११	
स्रोतान्तर रकमान्तर											
जम्मा											
खर्च खण्ड											
क.स.	कार्यालयको नाम	उप-शीर्षकमा खाता पाना नं.	नगर खर्च					कोष पूर्ति	वास्तु कोष	कैफियत	
१	२	३	१.०१	१.०२	१.०३	२.०१	२.०२	जम्मा खर्च	निकास	निकास	१२
			तलब	भत्ता	दैन.प्र.भत्ता	धारा विज्ञप्ती	टेलिफोन				
			४	५	६	७	८	९	१०	११	१२
तयार गर्ने											
प्रमाणित गर्ने											

Basic input form:

1. Budget entry form
2. रकमान्तर form
3. Budget authorisation form
4. Journal voucher form.

8. **OAG Form 200 (म. ले. प. फारम नं.२००):** Same as OAG 199, but it includes budget from donors, together with their support type.

9. **OAG Form 201 (म. ले. प. फारम नं.२०१):**रकमान्तरको आ भलेख खाता:

Basic input form:

1. रकमान्तर form.

10. **OAG Form 202 (म. ले. प. फारम नं.२०२):**राजश्वको केन्द्रिय आ भलेख खाता: This report is the summary of OAG 193, so the basic input form for the report is also OAG 9.
11. **OAG Form 203 (म. ले. प. फारम नं.२०३):**धरौटीको केन्द्रिय अ भलेख खाता: This report is the summary of OAG 194, so the basic input form for the report is also OAG 19.
12. **OAG Form 204 (म. ले. प. फारम नं.२०४):**पेस्की बाँ कको केन्द्रिय आ भलेख खाता: This report shows the due advance of different persons (employees) and organisations.

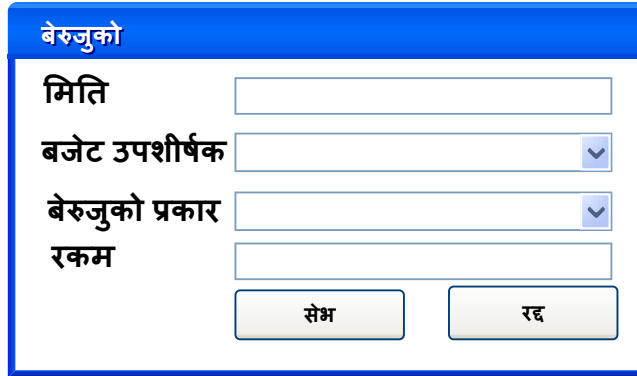
Basic input forms for the report:

1. Advance receiver setup:

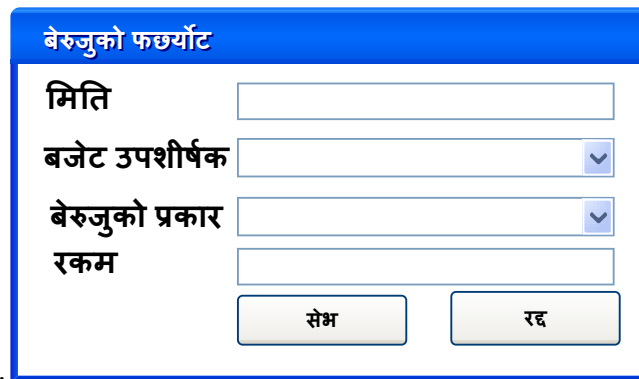
2. Journal entry form:

13. **OAG Form 205 (म. ले. प. फारम नं.२०५)**: बेरुजुको कार्यालयगत केन्द्रिय आ भलेख खाता: The report is created after auditing all the accounts. The basic form for the report is:

1. बेरुजु type setup:



2. बेरुजु form:



3. बेरुजु clear form:

14. **OAG Form 206 (म. ले. प. फारम नं.२०६):** बेरुजुको कार्यालयगत केन्द्रिय लगत खाता: This report is same as the OAG 205, with settlement of Advance taken : the basic input forms are same as the OAG205 input forms and also require data and general voucher forms.

15. **OAG Form 207 (म. ले. प. फारम नं.२०७):** बेरुजु संपरीक्षण गोस्वारा आ भलेख खाता: This report shows the re-audit of irregularities .

Basic input form for the report:

1. Request for re-audit:

2. Re-audit response form:

16. **OAG Form 208(म. ले. प. फारम नं.२०८):**श्रोत समाबेस भएको बा र्षक बजेट बिबरण: This report shows the annual budget from different sources. The basic input form for the report is

either the budget entry form of either the e-AWPB or TABUCS.

17. OAG Form 209(म. ले. प. फारम नं. २०९):बिनियोजनको केन्द्रिय आ र्थक बिबरण:

Basic input form:

1. Journal entry form
2. Budget entry form
3. Budget release form.

18. OAG Form 210(म. ले. प. फारम नं. २१०): ए ककृत केन्द्रीय आ र्थक बिबरण: This report is broadly the same as OAG 209;however, in OAG 209, the donor budget is shown in there marks column, and in OAG 210, all donor budgets have to be shown in a separate column with their support type. The input form for OAG 210 is the same as the input form for OAG 209.

19. OAG Form 211(म. ले. प. फारम नं.२११): आ र्थक बिबरण:This report is the summary of all accounting forms. This shows the summary picture of current account status, with budget, expenditure, irregularities, and advance. The input forms for the report are :

1. Budget form (from e-AWPB)
2. Budget release form
3. Journal entry form
4. Deposit form
5. Other income form (particularly for hospitals).

20. **OAG Form 212(म. ले. प. फारम नं.२१२):** बिनियोजनको जिल्लागत बिबरण: This report shows the total allocated budget disaggregated sub-heading wise. The basic input form for the report is the budget entry form of the e-AWPB.
21. **OAG Form 213(म. ले. प. फारम नं.२१३):** बैदे शक श्रोत समावेश भएको खर्चको फाँटबारी: This report shows the expenditure of all activities with their respective budget source.
Basic input forms:
1. Donor setup
 2. Support type setup
 3. Journal entry form.