

## **TERMS OF REFERENCE FOR CONSULTANTS**

### **INSTITUTIONAL DEVELOPMENT CONSULTANCY FOR SHILLONG**

#### **1. Background Information**

1. The Government of India is proposing to implement an investment program to improve urban conditions in North Eastern Region capital cities, namely, Agartala, Aizawl, Gangtok, Kohima and Shillong. The expected impact of the Investment Program is improved environment and well-being of urban residents in the five capital cities. The expected outcomes of the Investment Program will be an increased access to better urban services for the 1.5 million people expected to be living in the Investment Program cities by the 2014. To this end, the Project will (i) improve urban infrastructure and services, (ii) strengthen urban institutions for better service delivery build project management and implementation capacity.

2. The Project will comprise two parts: Part A will cover urban infrastructure and services improvement including the rehabilitation, improvement and expansion of (i) water supply, (ii) sewerage and sanitation, and (iii) solid waste management. Part B will cover Investment Program management and implementation support and a comprehensive capacity building assistance to support the accomplishment of the urban institutional and financial reform agenda, and enhance planning, operation and maintenance (O&M), revenue mobilization, and financial management capabilities of service providers.

3. In Shillong, in order to implement reform activities, institutional development and capacity development activities, a separate consulting firm will be recruited.

#### **2. Overall Scope of Work**

4. The consultant will support the attainment of targets described in the Urban Governance, Finance and Service Delivery Improvements Action Plan. Support will be required for:

- (i) achieving agreed ULB reforms for furthering the decentralized urban governance,
- (ii) implementing utility reforms for sustainable and accountable WSS service delivery, including (a) reforms required to improve the performance of the utilities and (b) reforms required to introduce fair and accountable regulation;
- (iii) implementing municipal finance reforms as agreed by the Shillong Municipal Board (SMB) and Government of Meghalaya in their MoA with MOUD;
- (iv) evaluating the role and potential of PSP in urban infrastructure and service provision and corrective measures to make those currently in place (solid waste management center) fully operational; and
- (v) Providing training to SMB in aspects pertaining to e-governance.

5. Outputs to be delivered by the end of the assignment include:

- (i) drafting of all strategies and associated legal and administrative documents required to ensure the full transfer of functions to SMB;
- (ii) full migration to a double entry accrual based accounting system in SMB, with all associated training;
- (iii) preparation and delivery of all surveys, documentation, programs, mapping, data entering, studies/models, and training leading to the full implementation and management by SMB of a new taxation system;

- (iv) development of studies, regulations, laws and systems leading to the establishment and operationalization of a water and sewerage service operator for Meghalaya;
- (v) establishment and operationalization of a new performance-based system for utilities in Meghalaya, including the introduction of a new organizational structure, asset management services, improved financial management (through reform double entry accrual based accounting) and commercial approaches in water and sewerage;
- (vi) preparation of tariffs for water, sewerage and solid waste management aiming at recovering 100% O&M by program end; and (vii) preparation of studies identifying areas where private sector may be a comfortable and competitive partner.

## **A. Decentralized Urban Governance and ULBs Enhancement**

### **A1. Assisting the Municipalization Process**

- (i) Assess feasibility of and prepare time-bound detailed action plans (a) to complete devolution of functions to SMB (as per requirements of the 12<sup>th</sup> Schedule) and (b) to undertake commensurate capacity development, including organizational, managerial, and service delivery systems development within SMB.
- (ii) Assist authorities in conducting a public debate, involving all stakeholders, on the need for an urban governance setup for the Greater Shillong area and prepare a specific report on options and path. Accordingly prepare urban governance arrangements for the Greater Shillong area and integrate the traditional governance structures into the urban governance framework and a time-bound action plan for its delivery.
- (iii) If deemed necessary, assist the SIPMIU and SEA in preparing the necessary legislative and regulatory instruments to support in the final transition. As part of this task also review the prevailing Municipal Bill and prepare and support the introduction amendments (including aspects relating to representation of women, number of council members, full-empowerment of municipal council with least/nil interference of State Government in day to day municipal operation related matters), transfer of functions (for which notifications must be issued);
- (iv) In line with devolution plan of action and (iii), assist the Government of Meghalaya (GoMe) in finalizing the transfer of associated assets from GoMe agencies to SMB and conducting their valuation;
- (v) In line with GoMe's agreed time-bound governance structure program to strengthen SMB, assist the progressive establishment of
- (vi) Within the framework of above action plans and new mandates, assess the need for establishing new units and departments and new skill sets. Establish managerial and operational systems to strengthen internal administrative management and urban service delivery. Draft and fix cadre strength and

responsibilities of various levels of officers. After discussions with GoMe and SMB, prepare a program for recruitment/transfer (from line departments) of officers and staff with appropriate skills and qualifications;

- (vii) Review/prepare terms of reference. Thereafter, necessary posts depending on the functional responsibilities for the municipality to be created. Impart short term training to newly recruited staff and officers and transferred staff towards municipal council's operations.
- (viii) As part of service delivery, prioritize strengthening asset management and operation and maintenance capacities, and capacity development in water supply, sewerage and solid waste management together with ULB staff.
- (ix) Assess the scope of in the application of information technology and e-governance in service delivery and develop recommendations and assist in their implementation.
- (x) Define and assist implementing organizational arrangements within ULB to ensure that SMB is able to play effective role in dealing with water supply, sewerage and solid waste management service providers in project identification, implementation and O&M.

## **A.2. Migration to a Double Entry Accrual Based Accounting System**

6. The accounting reform for urban service delivery improvement (the Reform) consists of three phases: (i) introduction of a computerized accrual based-double entry system of accounting and computerization revenue recording, (ii) management accounting for achieving efficiency in revenue collection and budget allocation using financial and management information system, and (iii) computerization of citizen's access to public services. SMB has already engaged a financial services provider to complete the initial phase of reform, which includes (i) the completion of registers for assets and liabilities of the ULB as on March 31, 2009; (ii) Physical verification and valuation of assets and liabilities; (iii) compilation of all entries required for preparation of Opening Balance Sheet and adoption as of 1 April 2009; and (iv) migration of accounts up to 2009. There are however a number of activities that remain pending for completion and that the consultant will undertake in SMB, including:

- (i) Review of existing Municipal Financial Management Computer Software in SMB, incorporating improvements/new functions, wherever needed and training of SMB staff on the use of this software.
- (ii) Re-engineering of Municipal Management processes to align with accrual based accounting system: The objective is to re-engineer various municipal functions to bring in line with the municipal financial management process. The various functions include property tax management system, procurement system, asset management system, inventory management system, payroll management etc.<sup>1</sup> The Re- engineering of the functions will be integrated

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<sup>1</sup> A separate report shall be prepared reflecting a proposal on how to improve accounting policies and procedures, the financial reporting systems, fund flow arrangements, budgeting, cash and bank management, financial powers and delegation, asset and inventory management, internal control and auditing, payment procedures, and

with the municipal management information system (Municipal E-Governance system). Streamlining Municipal financial management system with the Municipal management information system will ease out the implementation of Double entry system.

- (iii) Preparation of Municipal Accounting Manual in line with NMAM: A customized Municipal Accounting Manual for Meghalaya has to be prepared in line with NMAM depending upon the functions and type of service delivery of the ULB. Preparation of the manual will give direction to the accounting staff of the ULB towards easy understanding of the accounting procedure and accounting entries.
- (iv) GO/Legislation/Modification of Municipal Finance Rules for migrating to double-entry accounting system: The consultant will assess whether all required legislative changes or amendments in the existing municipal act were conducted prior to full migration to double entry accrual based system. If not, the consultant will draft and assist GoMe in the approval of this amendments/notifications (including the notification of cut-off date for migration to double entry accountin).
- (v) Training of accounting staff: Training of the accounting personnel has to be done in line with the accounting manual prepared for full implementation of the system in the ULB.
- (vi) Out put financial statements (income-expenditure accounts and balance sheet) as per the new system as on March 31, 2010: The financial disclosure has to be inline with the accounting manual to be prepared for the ULB.
- (viii) Support to SMB for appointing internal and external auditors.

7. It is envisaged that the consultants will have (i) extensive experiences in municipal accounting reforms in India; (ii) municipal accounting and financial management expertise in India, (iii) extensive field knowledge of municipal accounting systems, policies and administrative guidelines in India; (iv) experience and technical capacity for development of computer software required for conversion of existing municipal accounts to accrual-based double entry accounts in India and (v) management expertise to provide smooth transition through improved management systems and capacity building.

### **A.3. Property Tax Reform**

8. SMB is governed under Meghalaya Municipal Act (The Assam Municipal Act 1956, as adapted by Meghalaya). The municipality is empowered to levy tax on holding situated within the municipality assessed on the annual value of payable by the owner; the State Government has notified the Rules for assessment of Annual Rental Values of holding and SMB has put into practice the provisions of the said Rules. There is however need to update some of the systems, procedures and practices as described below.

- (i) Update property tax survey and digital property maps: A property tax survey has been conducted in each of the wards of SMB and this is properly document. There is however need to partially update data since the last survey in 2005. Verification of previous data must also be undertaken through random sampling.
- (ii) Update GIS database of property: SMB has a GIS Database last updated in 2005. New licenses (2/3) should be procured under the consultant's contract and later handed over to SMB. The GIS shall be updated with new properties described in (i).
- (iii) Assessment of guidance value (unit area value): After completion of the updated physical survey, the consultant shall review with SMB the city's divisions of various zones and current unit area values, establish whether these are appropriate and revise after consultation with the ULB as well as the Government.
- (iv) Development of software for administration and management of new taxation system using GIS database: Software has to be developed especially for property tax management and database management of the property. This software will also include DCB module under self assessment system. The new system will generate demand; improve billing system and collection efficiency.
- (v) Training of personnel: The assessment staffs will be trained/retrained for proper and smooth implementation of new system.
- (vi) Setting up a Committee/Team to draft/amend legislation under self assessment system: The consultant will support the formation of a committee for preparation of draft UAM bylaws, ready references/reckoner, amendments in the existing Municipal legislation under self assessment system.
- (vii) Government approval: Government /Cabinet approval has to come for final enactment of the legislation by Legislature has for the draft amendments in the municipal legislation as well as for the UAM bylaws. This will be supported by the consultant.
- (viii) Stakeholder consultations: Stakeholders have to be consulted after preparation of tariff revisions. This step will help in finer tuning of the new system.
- (ix) Elimination of exemptions: Support decision to eliminate exemptions from the property tax liable properties. This decision has to be followed by a government notification for the same.
- (x) Notification for implementation of new tax values/methodology along with any revisions to the self assessment system: The Government has to notify the date from which the new system will be in place.
- (xi) Setting up a website for property tax issues/ FAQs etc and linking to ULB main website: There has to be separate online portal for the property tax system which has to be liked with ULB main portal. The online portal for property tax has to construct online payment gateway for the tax payers. This website will be

uploaded with self assessment forms, UAM guidelines, UAM bylaws etc for public information.

- (xii) Setting up of public grievance handling mechanism system: Public grievance redressal mechanism and dispute resolution system has to be part of the new property management system with proper approval from the authority.
- (xiii) Conducting Taxpayer education programme: Tax payer education programme is also an important part of the process for successful implementation of the new system
- (xiv) Setting up committee for periodic revision of guidance value : A committee has to be formed for periodic revision of the Unit area values along with monitoring and evaluation of the new system

## **B. Sustainable and Accountable Water and Sewerage Service Delivery**

5. The objective of consultancy is to assist Government departments (particularly PHED) and SMB in achieving for sustainable and accountable water and sewerage service delivery. The consultants at the outset will prepare detailed action plan to reform the urban WSS delivery. More specifically, the tasks will include the following

### **B.1. Establishing the Service Regulator**

- (i) Assist the Government of Meghalaya in separating service delivery from regulation by assisting in
  - The creation of a regulatory framework and a regulatory body (initially in a shadow mode to start preparing operating procedures, training and development of regulation, licenses and rules);
  - defining planning regulation, system operating regulation, institutional mechanism (Regulatory Cell, Body or Commission), description of its role, financing of operations, appointment procedures and interface with Central and State agencies, and the water utility industry;
  - framework for tariff regulation
  - providing required legal inputs to ensure the enforceability of contracts between and among the constituents of the water sector, while protecting the rights of the consumer and ensuring the timely payment of bills.
- (ii) As part of the above, advise how to meet the socio- economic obligations of GOME by means of subsidies during transition and gradually free the sector from subsidies or in case subsidies are needed create a transparent targeted subsidy framework. A program for labor review should also be prepared.
- (iii) Assist in taking the initial steps for creating the regulatory body (service conditions, structure, internal management processes, staffing etc.); support in its initial operations as a regulatory agency; provide training to the staff.

## B.2. Water Utility Reforms

- (i) **Benchmarking.** Benchmarking (both as an output and as a process) will be developed to support collaborative learning with PHED (for bulk water) and SMB (for water distribution and later sewerage). It will focus on specific operating practices, comparing measures and results, and identifying improved processes for each agency. Key components will include (i) data gathering in the form of detailed surveys of measures and processes; (ii) identification of best performance, best practices, and any reasons for deviation; and (iii) site visits, where best practice is relevant.

Benchmarking will help improve sector efficiencies and adequately develop responses to demand. The consultants will

- conduct one or two opening workshops to (a) introduce benchmarking concepts and objectives to PHED/SMB senior staff, and (b) jointly develop and agree on most suitable indicators (e.g., technical, managerial, financial, customer orientation);
- based on selected indicators, identify and list parameters to be measured and with support from PHED/SMB initiate data collection (historical and current);
- review archive and new data, in a participatory manner; analyze the data and develop a diagnosis to take the form of a stand alone report.

This study is expected to be comprehensive and include areas such as (i) general information, (ii) service area and service provision, (iii) infrastructure description, (iv) consumption and production, (v) system performance and system reliability, (vi) staff and human resources, (vii) customers and commercial aspects, (viii) operating efficiency and financial performance, and (ix) physical asset provision and capital investment.<sup>2</sup> In addition, the consultants will (i) develop and, if necessary, restructure the data collection process and baseline reporting; and (ii) determine formal and informal reporting communication requirements with future regulatory agencies.

- (ii) **Utility Governance and Management Improvements:** Assess the governance and management structures of utilities. Develop an assessment report, both a full proposal and time-bound action plan and assist in the implementation of proposed measures to achieve (a) inclusive and participatory utility governance with greater SMB and non-government representation in the board and with better coordination with PHED, (b) professional and empowered management of utilities, to changing relationships of utilities with

<sup>2</sup> Areas under review may include (i) general information (State, principal city-town, type of services, private sector involvement, if any); (ii) service area (area of responsibility, service area, population in area of responsibility, population in service area, population served, number of towns served); (iii) infrastructure description (raw water source, treatment method, production capacity, distribution length, storage capacity, number of connections, operating water meters, service connection length); (iv) consumption and production (production, bulk water bought, metered consumption, unmetered consumption, meter inaccuracy, water billed/sold); (v) system performance (intermittent supply, supply duration, water main pressure, water main pipe breaks, residual chlorine tests required/performed/passed); (vi) staff (employment type, number of staff, training event participation, number of training days, human resource development expenditure); (vii) customers (number of new customers, number of customer complaints, means of complaining, ways to understand customers, connection charges, fixed water supply charges, consumption charges, lower slab cubic meter/month water bill); (viii) finance (water supply revenue, end-of-year accounts receivable, operating expenses, water supply operating expenses); and (ix) capital investment (source of funds, gross fixed asset values, debt servicing costs).

the State Government where the government's role over utilities shifts from day to day control to monitoring and regulating annual or medium term targets. If corporatization is found to be possible, prepare company structures and provide legal inputs required.

- (iii) Ring-fencing of urban water supply and sewerage: Undertake institutional surveys, assess the scope for, and develop feasible proposals to create within both the PHED an urban wings to handle Meghalaya's water and sewerage responsibilities as two stand alone "silos" and separate profit centers with separate organizational, manpower, finances and accounting. Assess the cost and benefits of such approach to justify the proposal and present it to key decision makers and elevate the proposals for approval.
- (iv) Develop and assist in implementing a clear time-bound action plan to separate operation and maintenance functions from planning and construction of water supply and sewerage (SMB).
- (v) Institutional Strengthening Using baseline data and diagnoses prepared, the consultants will undertake the following:
  - Establish realistic targets for overall improvement.
  - Set a realistic strategy, and subsequently a tailored and highly specific activity program with a time-bound action plan and associated budget for implementation over 5 years.<sup>3</sup>
  - Review the structure of the water utility/circle and propose amendments to its human resource base, as required.
  - Where relevant, prepare simplified financial projections to support the proposals.
  - Based on these, prepare Shillong's Water Circle-specific business development plans.
  - Prepare reporting programs outlining frequencies of reliable data collection and standard formats.
- (vi) The detailed plan of action and proposals should consider functional, managerial, operational, financial, and human resource enhancement. As part of the above task the consultant undertake an assessment of the establishment cost and other expenditure of Shillong's Water Circle, and propose appropriate adjustments. Assess the scope for infusion of information technology and technological and managerial innovations. Recommend incentive programs, etc. keeping in mind the need for increased commercialization and accountability in the new environment.
- (vii) Asset Management. In parallel, the consultants will help the utility complete (i) an asset register and its valuation, (ii) prepare asset management plans, including (a) a framework, (b) a property information system,<sup>4</sup> (c) clear (quantitative)

<sup>3</sup> The content may vary, including targets for improvements in metering, nonrevenue water programs, energy efficiency programs, increases in number of connections, billing and collection practices, and employee satisfaction and retention.

<sup>4</sup> Ideally this should be linked to management information systems, if available. However if not technically feasible given the nature of the package, a simplified off-the-shelf package (Microsoft Excel or other) should be utilized.



methodology for assessing the condition of physical assets,<sup>5</sup> (d) methodology for suitability and sufficiency assessments,<sup>6</sup> and (e) methodology for formulating an asset management plan. All this should be in the form of a manual.

- (viii) Financial Restructuring As part of utility financial enhancement in addition to the tariff improvements below, the consultants will assist in account validation, financial planning and financial structuring of the utilities for gradual improvement in financial conditions within a targeted time frame to ensure at least O&M cost is recovered. These will include among others (a) a review of financial statements in terms of profitability, quality and integrity of financial data, (b) development of an asset register and valuation of assets, (c) segregation of accounts of urban and rural water supply as well separation of accounts of construction and O&M, and (d) development of and assistance in implementing medium term business plan to reduce dependence on government.
- (ix) Compliance. As part of the activities pertaining with regulatory compliance, the consultant will be responsible for the preparation of (i) service standards, (ii) business plan, (iii) tariff methodology and proposed first tariff submission and (iv) customer code for the new agency.
- (vi) Developing Performance Based Contractual Arrangements between Asset Owner and Operators: Assist in developing performance-based contractual relationships linking annual aid to attainment of pre-defined benchmarks for improved service delivery and with inbuilt incentive/disincentive structure. As part of this task, develop model commercial contracts for either contractual relationship of delivery institutions with SMB and/or GOMe/PHED or in case of PPP in urban water supply, sewerage and/or solid waste management together with PPP specialist.

### **A.3. Tariff and Rationalization of Charges**

9. The consultant will assist in developing a detailed financial improvement action plan in Shillong's utilities (water, sewerage and solid waste management) including revenue improvements from various sources with clear target dates to meet O&M costs gradually as per the broad time frames set in the RRP and the JNNURM reform agenda. The consultant will assist in (a) introducing and restructuring user charges for water, and solid waste management, (b) reforming the property tax system to increase revenues from property tax (section B3) and (e) improving financial management and accounting. The tasks will include but not be limited to:
  - (i) Water and Sewerage: Assist in efficiently restructuring current water charges in Shillong (flat charges) to volumetric consumption based charges which involve a cross-subsidization for the poor. Assist in developing a sewerage charge as a percentage of the water bill for future application.

While developing tariff approach, the consultant will consider (a) costs of

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<sup>5</sup> Parameters to be considered include (i) type of asset that needs to be supplied, (ii) condition classification, and (iii) priority classification.

<sup>6</sup> This assessment is intended to determine whether physical infrastructure is adequate to cover its intended purpose.

supplying water; (b) existing mechanisms and extent of cross subsidization, (c) who actually benefits from the subsidies (d) special conditions given high cost of pumping and energy; (e) willingness and ability to pay by consumers (f) administrative practicality and (g) relevant developments on metering and information technology;

- (ii) Propose a tariff regime, structure, and rates (aiming at economic cost of supply, water demand management while ensuring a reasonable return to utilities) and assess the impact of the proposed tariff changes on various groups of consumers and the State's budget. Assist in getting approval of the relevant authorities for tariff changes and their implementation including providing legal inputs as required to enforce new tariffs.
- (iii) Solid Waste Management Charges: Consultant will assist reviewing the solid waste collection charge. The charges should consider the cost of providing services, willingness and affordability to pay, and the targets set for meeting the cost of solid waste management services in the RRP.
- (vii) Financial Management Improvements: Assist SIPMIU in helping SMB and the Shillong's Water Circle migrating to and operating the double entry accrual accounting system, improved collection efficiencies, budgeting, auditing and implementing internal control systems as per the targets set in the reform action plan as well as billing and collection improvements.

### **3. Private Sector Participation (PSP)**

- (i) Building on recommendations of the RRP and the PPTA on PSP in urban infrastructure and service provision, evaluate the potential for application of PSP to water and solid waste management. Assess and identify the suitable PSP modalities especially performance-based deferred payment system (PBDPS) and design build operate systems (DBO) or performance based management contracts (PBMC) and other suitable modalities in solid waste management. Carry out a survey of potential bidders to sound out their interest in envisaged PPP schemes.
- (ii) Assess all the legal, regulatory, institutional, financial, organizational, staffing dimensions of the proposed PSP subprojects and develop measures to address them. Assess also risks and bidding climate and develop risk allocation and mitigation measures.
- (iii) Develop an overall PPP contracting strategy both immediate and long term including exit and renewal strategy after the initial contract.
- (iv) Assist in designing PPP packages and preparing bid documents. Prepare respective sets of model request for proposals, including draft contract documents for PPP packages, and in case PBDPS is applied, develop key performance indicators.
- (v) Assess the impact of PPPs on staffing and develop strategy for staff to be affected by PPPs.

- (vi) Design and conduct training programs to develop suitable skills in ULBs and utilities and other state agencies in planning and managing PPP projects.

#### 4. Consultancy Service Requirements

10. The team will comprise of 93 person months national consultants, of which 49 person months will be allocated in Tranche 1. Detailed breakdown of the type of consultants, and individual inputs is given in Table 2. The overall responsibility will be with the Team Leader. The indicative schedule of inputs is as follows:

**Table 1 – Project Management Consultancy**

No	Position	Indicative Person Months	
		2010	2011
National Consultants			
01	Team Leader / Utility management specialist	6	6
01	Municipal and Utility Finance Specialist	6	6
01	Chartered accountant	3	0
01	Software programing engineer	3	0
01	Assistant chartered accountant	6	0
01	Fiscal planning, budgeting, management expert	5	5
01	Economist/User charge expert	4	4
01	Institutional governance and accountability expert	4	4
01	Utility management reform expert	3	9
01	Legal advisor	2	2
01	PPP planning expert	4	5
01	Training planner and facilitator	3	3
	Total	49	44

11. In addition, 10 person months of accountant assistants, 6 person months of assistant programmers is to be provided. It is envisaged that the consultant will provide adequate support staff such as secretarial staff, translators and drivers, as he considers necessary. All experts would be permanently based in each of the State. The Government will also provide complementing project management experts.

12. Resources will also be provided for the preparation of accounting manuals (SMB and Shillong's Water Circle), trainings, GIS and property mapping surveys as well as surveys relating to utility management and asset management (registers, condition assessments etc).

#### 5. Schedule of Reporting and Submissions

13. The consultant is required to submit, the following reports to the SIPMIU Director in English. All reports should be submitted as required below and in an electronic and hard copy format.

- (i) Inception report in 5 copies plus a soft copy, one month after the issue of letter of commencement of work. This report should include the related works and details of programme of works, which the consultant proposes to implement.
- (ii) Preliminary urban and utility governance assessment report in 5 copies plus a soft copy three months after the commencement of work, which will give the opinion on design criteria, concepts, outline and implementation arrangements;
- (iii) Final urban and utility governance reports (in multiple volumes), inclusive of aspects relating to this TOR (financial, municipalization, introduction of a

- regulatory body etc), all associated manuals and software, legal frameworks/documentation, etc;
- (iv) Report on completion in 5 copies plus a soft copy;
- (v) Progress Reports in 5 copies plus a soft copy at monthly and quarterly intervals, summarizing financial situation of all work and contracts, progress achieved, difficulties encountered and issue to be resolved.

## **6.      Offices and Equipment**

14.      The Consultant shall be responsible for providing office space for the institutional development team. He/she will be solely responsible for the provision of all office equipment, supplies and communications and transport that he/she may require for the execution of the work at design stage.
15.      At construction stage the Consultant's staff may work from offices provided by the contractor which shall be fully equipped and serviced by the contractor. However the Consultant will be responsible for operating and maintaining a project office, including all office equipment, supplies and communications and transport.
16.      After completion of project the items (hardware, software etc) purchased under project shall be handed over to the SIPMIU/SMB.
17.      Consultant to make arrangements to carry out relevant topographical surveys and soil investigation, as well as any other studies/tests deemed to be necessary.