

TERMS OF REFERENCE FOR CONSULTANTS

INSTITUTIONAL DEVELOPMENT CONSULTANCY FOR KOHIMA

1. Background Information

1. The Government of India is implementing an investment program to improve urban conditions in North Eastern Region capital cities, namely, Agartala, Aizawl, Gangtok, Shillong and Kohima. 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 establishment of (i) water supply, (ii) sewerage and sanitation and (iii) solid waste management. Part B will cover Investment Program Management and implementation support and 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 Kohima, 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 consultants will support the attainment of targets described in the Urban Governance, Finance and Service Delivery Improvements Action Plans. 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 Kohima Municipal Council (KMC) and Government of Nagaland (GoNa) 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 centre) fully operational; and
- (v) providing training to KMC 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 KMC;
- (ii) full migration to a double entry accrual based accounting system in KMC, 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 KMC 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 Nagaland;
- (v) establishment and operationalization of a new performance based system for utilities in Nagaland, including the introduction of a new organizational structure, asset management

- services, improved financial management 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 the 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 KMC (as per requirements of the 12th Schedule) and (b) to undertake commensurate capacity development, including organizational, managerial and service delivery systems development within KMC.
- (ii) 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.
- (iii) In line with devolution plan of action and (iii) assist the GoNa in finalizing the transfer of associated assets from GoNa agencies to KMC and conducting their valuation.
- (iv) Within the framework of above action plans and new mandates, assess the need of establishing new units and departments and new skill sets. Establish managerial and operational systems to strengthen internal administrative management and urban service delivery. As part of service delivery, prioritize strengthening asset management and operation and maintenance capacities, and capacity development in solid waste management, sewerage and water supply together with ULB staff.
- (v) Support the review and fixing of cadre strength and responsibilities of various levels of officers. 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 operations.
- (vi) As part of service delivery, prioritize strengthen asset management and operation and maintenance capacities, and capacity development in water supply, sewerage and solid waste management together with ULB staff.
- (vii) Assess the scope of in the application of information technology and e-governance in service delivery and develop recommendations and assist in the implementation.
- (viii) Define and assist implementing organizational arrangements within ULB to ensure the KMC 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.

A2. Migration to a Double Entry Accrual Based Accounting System

7. 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. This assignment is the first phase of the Reform. The initial phase of this assignment will take approximately 20 months, covering a complete one Indian financial year and will be the focus of this assignment. 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) in-depth knowledge, experience and technical capacity 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.

The consultant will assist KMC in undertaking/ conduct all of the following activities:

- (i) Review the existing Financial Management and Accounting Action Plan prepared for KMC by the TA and assist in its implementation.
- (ii) Development of Municipal Financial Management Computer Software: Prepare customized accounting software (incorporating all municipal service modules, Demand Collection and Balance (DCB), Tax), prepare municipal accounting software manual, develop software for financial management system, and assist in day to day accounting in the new accounting software.
- (iii) 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 system. The various functions include property tax management system, procurement system, asset management system, inventory management system, payroll management etc¹. The Re-engineering of functions will be integrated with the municipal management information system (Municipal E-Governance system). Streamlining Municipal financial management system with Municipal Management information system will ease out the implementation of Double entry system.
- (iv) Preparation of Municipal Accounting Manual in line with NMAM: A customized Municipal Accounting Manual 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.
- (v) Legislation/Modification of Municipal Finance Rules for migrating to double entry accounting system: Required legislative changes of amendments in the existing municipal act have to be done prior to full migration to double entry accrual based system.
- (vi) 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.
- (vii) Notification of cut-off date for migration to double entry accounting system: The consultant will draft and assist GoNa in the approval of amendments/notifications including cut-off date for migration to double entry accounting.
- (viii) Out put financial statements (income-expenditure accounts and balance sheet) as per the new system as on March 31, 2013. The financial disclosure has to be inline with the accounting manual to be prepared for the ULB.
- (ix) Support to KMC for appointing internal and external auditors.

A.3. Property Tax Reform

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- (i) Formation of a specific workforce to undertake the reform: The core team will coordinate the reform process within the ULB in identification of properties liable to pay tax, determining the unit area values, elimination of exemptions etc.
- (ii) Public consultation: Public consultations in different wards have to be completed. This will help in assessing the willingness to pay from the public side and help KMC in dispute resolution.
- (iii) Pass resolution in KMC: The KMC has to pass a resolution regarding new introduction of property tax or shifting from Annual Rental Value (ARV) method to Unit Area Method (UAM). After ULB level, the resolution has to be sent to the GoNa for approval and notification has to be published.
- (iv) Government Notification: The GoNa has to pass a resolution regarding introduction of property tax or shifting from ARV to Unit area system and notification has to be published.

¹ 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 accounting staff development. Activities under this report (to be delivered at inception) will be implemented by the consultant during the duration of the assignment.

- (v) Conduct property tax survey: A property tax survey has to be conducted in each of the wards of KMC to assess the municipality service level along with willingness to pay. The property tax survey will form the basis for introduction of property tax in Kohima.
- (vi) Preparation of draft format (road map) for introduction or shifting to unit area system of property tax: After reviewing the existing municipal law, building byelaws, taking into consideration from the property tax survey analysis a draft format for introduction or shifting to unit area system will be prepared.
- (vii) Preparation of digital property maps for municipality: After preparation of the draft format for introduction or shifting to unit area value as well as introduction of property tax the ULB has to step forward towards procurement of digital image and create property maps for the city.
- (viii) Verification of digital maps and 100% physical survey of the properties in the project city: It involves physical survey of each and every property of the city and to verify it on the digital property map.
- (ix) Creation of GIS database of property: Database of the existing property has to be brought into the GIS platform.
- (x) Assessment of guidance value (unit area value): After completion of the physical survey the city will be divided into various zones and unit area values will be established after consultation with the ULB as well as GoNa.
- (xi) 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.
- (xii) Training of personnel: The assessment staffs will be trained/re-trained for proper and smooth implementation of new system.
- (xiii) Setting up a Committee/Team to draft/amend legislation under self assessment system: A committee has to be formed for preparation of draft UAM byelaws, ready reference/reckoner, amendments in the existing Municipal legislation under self assessment systems.
- (xiv) Government approval: Government /Cabinet approval has to come for final enactment of the legislation by Legislature for the draft amendments in the municipal legislation as well as for the UAM byelaws. This will be supported by the consultant.
- (xv) Pilot project to be conducted in one zone/ ward for trial run: The newly designed system will be implemented in a ward or zone on trial run basis to know the deficiencies in the system and difficulties in the process of management.
- (xvi) Stakeholder consultations: Stakeholders have to be consulted after pilot project to know their grievance and loop hole in the system. This step will help in finer tuning of the new system.
- (xvii) 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.
- (xviii) Notification for implementation of new tax system along with self assessment system: The Government has to notify the date from which the new system will be in place.
- (xix) 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 linked 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 byelaws etc for public information.
- (xx) 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.
- (xxi) Conducting Taxpayer education program: Tax payer education program is also an important part of the process for successful implementation of the new system.
- (xxii) 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

9. The objective of consultancy is to assist Government and its departments and the KMC 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

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- (i) Assist the Government of Nagaland 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 GoNa 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 KMC (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/ KMC 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/ KMC 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. ² 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 KMC 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 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 Kohima'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.
- (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.³
 - 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 proposal.
 - Based on these, prepare Kohima's Water Circle-specific business development plans.
 - Prepare reporting programs outlining frequencies of reliable data collection and standard formats.

² Areas under review may include (i) general information (region-province, 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).

³ The content may vary, including targets for improvements in metering, non-revenue water programs, energy efficiency programs, increases in number of connections, billing and collection practices, and employee satisfaction and retention.

- (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 Kohima'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,⁴ (c) clear (quantitative) methodology for assessing the condition of physical assets,⁵ (d) methodology for suitability and sufficiency assessments,⁶ 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 (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 KMC and/or GoNa/PHED or in case of PPP in urban water supply, sewerage and/or solid waste management together with PPP specialist.

B.3. Tariff and Rationalization of Charges

10. The consultant will assist in developing a detailed financial improvement action plan in Kohima'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 A3) and (c) improving financial management and accounting. The tasks will include but not be limited to:

⁴ 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.

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

⁶ This assessment is intended to determine whether physical infrastructure is adequate to cover its intended purpose.

- (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 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.
- (iv) Financial Management Improvements: Assist SIPMIU in helping KMC and the Kohima'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 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

11. The team will comprise of 112 person months national consultants. Detailed breakdown of the type of consultants, and individual inputs is given in Table 1. The overall responsibility will be with the Team Leader. The indicative schedule of inputs is as follows:

Table 1: Institutional Development Consultancy

No	Position	Indicative Person Months		
		2011-12	2012-13	2013-14
01	Team Leader/ Utility Management Specialist	8	6	6
01	Municipal Finance Specialist	4	5	3
01	Chartered Accountant	3	3	3
01	Software Programming Engineer	4	4	2
01	Assistant Chartered Accountant	3	3	3
01	Fiscal Planning, Budgeting, Management Expert	4	5	1
01	Economist/ User Charge Expert	3	4	1
01	Institutional Governance & Accountability Expert	3	4	1
01	Utility Management Reform Expert	3	3	3
01	Legal Advisor	1	2	1
01	PPP Planning Expert	3	3	1
01	Training Planner and Facilitator	3	3	
	Total	42	45	25

12. In addition, 80 person months of accountant assistants, 16 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 Kohima. The Government will also provide complementing project management experts.

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

Schedule of Reporting and Submissions

14. The consultant is required to submit, the following reports to the Program Director, SIPMIU 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 program 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

15. 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.

16. 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.

17. After completion of the project the items purchased under project shall be handed over to the SIPMIU.

18. Consultant to make arrangements to carry out relevant topographical surveys and soil investigation, as well as any other studies/tests deemed to be necessary.