

Storyline

The study was conducted for the University of Agricultural Sciences (UAS), Bangalore. The UAS was setup in 1964. It undertakes a wide range of activities ranging from academics and research to extension services. The UAS has an annual budget of around 2.5 billion rupees.

NCRCL[®] conducted a pre-implementation study for UAS for introducing a modern accounting system. The study report gave a clear picture of how the implementation fits into the overall scheme of computerization of the University functions.

Once upon a time

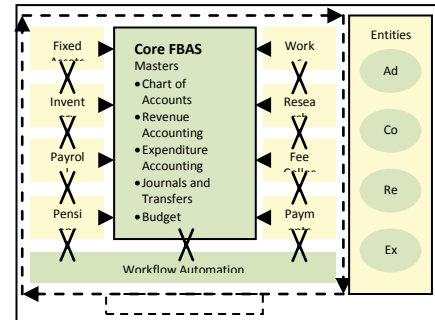
The accounting system in UAS was not based on double entry principles of book keeping. The system failed to provide the necessary information to the University Management for decision making and did not conform to national and international best practices of accounting. Migration to a modern, accrual based accounting system was one of the reforms identified for implementation by the UAS Management. NCRCL[®] was engaged to conduct a study and give recommendations in this regard.

Moving on

The challenge was to understand the peculiarities of the functioning of the University and come up with a workable solution. The team adopted a three pronged approach to the study: (i) **Document Review** – going through different documents such as the annual accounts and budget, the administrative report and the governing statutes; (ii) **Interviews** – with the department heads to understand the operational procedures; and (iii) **Discussions** – with the UAS Management on its decision making needs.

The study also looked at how the Fund Based Accounting System (FBAS) which is successfully running in Bangalore University could be adopted in the UAS.

The above methodology was combined with extensive research on national and international best practices and the team's domain expertise in similar implementations.



The report gave an analysis of the present system of accounting and its gaps. It then covered the concept of FBAS, its suitability for UAS and how FBAS would help UAS overcome the gaps in the existing system. The study focus was not restricted to implementing a modern accounting system *per se*, but looked at how implementation of FBAS fitted into the overall objective of computerization of key functions of UAS.

The recommendations were presented separately under policy level and implementation level in keeping with NCRCL's **3PT** (Policy, Process, People and Technology) framework for reforms; The study report also listed out the important issues and key risks that could be expected during implementation and suggested strategies to overcome or mitigate the same.

Finally

The suggested roadmap enabled the Management to prioritize which modules to implement. The Management immediately undertook the task of selection of an agency for the implementation. The study report was also shared with other agricultural universities in Karnataka for them to initiate similar reforms in their universities.

NCRCL[®] has implemented FBAS in Bangalore University, Bangalore City Corporation and Tumkur Municipality.

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