

**Report on Assessment of the Accounting Software  
used by the Ministry of Health in Indonesia  
in the Management of the Global Fund Grants  
as Principal Recipient**

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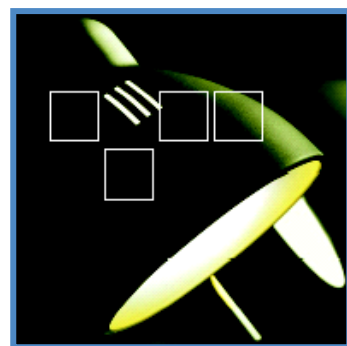
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## Abbreviations and Acronyms

AP	Accounts Payable
AR	Accounts Receivable
BIOS	Basic Input/ Output System
CPU	Central Processing Unit
DBMS	Database Management System
DOS	Disk Operating System
FAQ	Frequently Asked Questions
FAR	Fixed Asset Register
FMIS	Financial Management Information System
GB	Gigabytes
GHz	Gigahertz
GL	General ledger
HDD	Hard Disk Drive
HIV	Human Immunodeficiency Virus
IDR	Indonesian Rupiah
IT	Information Technology
LAN	Local Area Network
LFA	Local Fund Agent
MB	Megabytes
MOH	Ministry of Health
MS	Microsoft
PFM	Public Financial Management
PMU	Project Management Unit
PO	Purchase Order
PR	Principal Recipient
RAM	Random Access Memory
RDBMS	Relational Database Management System
SL	Sub Ledger
SR	Sub Recipient
SSR	Sub-Sub Recipient
SQL	Structured Query Language
TB	Tuberculosis
TGF	The Global Fund
ToR	Terms of Reference
UNDP	United Nations Development Programme
USD	United States Dollars
XML	Extensible Markup Language

## SECTION – 1

### 1. Executive Summary

#### 1.1 Introduction

1. The United Nations Development Programme (UNDP) in Indonesia is providing financial management technical assistance support to the Principal Recipients of the HIV, Tuberculosis (TB) and Malaria grants of The Global Fund (TGF).
2. These services include ensuring that the accounting software used by the Ministry of Health in Indonesia is suitable to deliver reporting required to meet TGF standards.
3. UNDP assigned Lochan & Co India to undertake this assessment and recommend upgradation of the software or propose other alternatives. The services have been provided under the broad guidance and direction of GFHIST Finance Specialist who supports UNDP country offices in the implementation of The Global Fund programs.
4. The purpose of the assessment is to:
  - Assess the two-current software installed and upgrades already completed to determine if they meet the basic standards;
  - Assess if the two-accounting software can be further upgraded to meet the required standards;
  - Assess if the software is backed by a reliable vendor with appropriate customer base and revenue stream;
  - Assess whether the vendor is able to understand the accounting and reporting requirements and has the capability to provide the right solution; and
  - If the vendors are not in position to complete upgrades, determine other options providing shortest possible implementation period, strengths and weaknesses.

#### 1.2 Software under Evaluation

5. There are two accounting software “Abipro” and “Gopei” which are currently being utilized by the Ministry of Health in Indonesia:
  - Abipro financial accounting software is used for accounting of the HIV and Malaria grants of The Global Fund.
  - Gopei accounting software is used for accounting of the Tuberculosis grant of The Global Fund.

#### 1.3 Summary of Findings

6. Below is the summary of our observations:

S. No	Title	Summarized Issue
<b>Technical Evaluation</b>		
1	Tools and Technologies Used	<ul style="list-style-type: none"> <li>• Both software systems have not been developed on latest technologies and lack the technical upgradation in terms of tools and technology.</li> </ul>
2	Security and Continuity of Processing	<ul style="list-style-type: none"> <li>• Both software systems are not following the standard security norms and hence the level of security is very basic.</li> <li>• Software systems do not provide any recovery procedures and are not able to generate system logs.</li> <li>• In Gopei Software, the log management is not in generated as required.</li> </ul>
3	Input of Transactions	<ul style="list-style-type: none"> <li>• Control features of both software systems are very basic level and are not adhering to the requisite software standards.</li> <li>• Input validations are not strong. Software systems do not generate rejected or error reports.</li> <li>• Risk of data loss, as entries might not be saved in the system.</li> </ul>
4	File	<ul style="list-style-type: none"> <li>• Both software systems lack certain important features like availability of the</li> </ul>

S. No	Title	Summarized Issue
	Maintenance	<p>report to the users for viewing master file changes.</p> <ul style="list-style-type: none"> <li>Software systems does not support input validations checks which lead to inadequate data integrity.</li> <li>Detailed audit trails of the input data are not generated by the software systems.</li> <li>Abipro Software is unable to generate reports across multiple accounting years.</li> </ul>
5	Processing	<ul style="list-style-type: none"> <li>Both accounting software systems lack the multicurrency function and could only handle one or two reporting currencies.</li> <li>Systems do not have any features to warn user when the system is out of balance.</li> <li>In Abipro Software, data exported/ imported manually from files which may lead to data fracture.</li> </ul>
6	User Documentation	<ul style="list-style-type: none"> <li>User manual of both accounting software systems are very basic and lacks tutorial sections.</li> <li>In Abipro Software, online help screens are not available.</li> </ul>
7	Efficiency	<ul style="list-style-type: none"> <li>Functions are menu driven but difficult to initiate in a proper sequence. Response time in the initiations of the functions needs improvement.</li> <li>No added intelligence and methods to do repeated entries like copy and paste.</li> </ul>
8	Integration Facilities	<ul style="list-style-type: none"> <li>Both Software systems do not integrate with existing modules, word processing files, spreadsheets etc.</li> <li>In Abipro Software, running system functions concurrently leads to malfunction.</li> </ul>
9	Support and Maintenance	<ul style="list-style-type: none"> <li>In case of Abipro Software, vendor is not able to provide the timely solutions to HIV team and is struggling to generate reports at various levels.</li> <li>In case of Gopei Software, vendor had withdrawn their services during the implementation of the software.</li> <li>One individual consultant hired by PR rewrote the software and supported for some period. However, he is unable to handle customization and support the programme on day-to-day basis as he is not under contractual agreement since last few months.</li> </ul>
<b>Functional Evaluation</b>		
10	General Ledger	<ul style="list-style-type: none"> <li>No sub-ledgers can be created in either of the two software systems.</li> <li>Both software systems do not generate TGF related reports.</li> <li>Inappropriate tax management module in both the accounting software systems.</li> <li>In Abipro Software, report generation is time consuming and have no reliability.</li> <li>Users of the HIV programmes are not satisfied with the performance of the current accounting software.</li> <li>In Gopei Software, as per the management, there are major bugs and errors in the accounting software.</li> </ul>
11	Budget Management	<ul style="list-style-type: none"> <li>Both software systems do not have an integrated budgeted system.</li> <li>As per the management, the users are reporting bugs and errors in running the software.</li> </ul>
12	Account Receivables and Accounts Payables	<ul style="list-style-type: none"> <li>Both software systems do not provide any support for Account Receivables and Accounts Payables.</li> <li>No automatic updation of the opening balances at the beginning of the</li> </ul>

S. No	Title	Summarized Issue
		<p>year.</p> <ul style="list-style-type: none"> <li>No supplier master data management available in both software systems.</li> </ul>
13	Procurement Management	<ul style="list-style-type: none"> <li>The procurement module in both the software systems have very limited features.</li> <li>The Purchase Orders (POs) can be inserted in the system however, PO control mechanisms is unavailable.</li> </ul>
14	Asset and Inventory Management	<ul style="list-style-type: none"> <li>Abipro Software has a very weak asset module which do not integrate with procurement, finance and inventory module.</li> <li>No asset and inventory tracking available and very limited reports are generated.</li> <li>Asset and Inventory management module is not functional in Gopei Software.</li> </ul>
15	Cash Management	<ul style="list-style-type: none"> <li>No automated bank reconciliations in both software systems as required by the Financial Management Handbook for Key Experts of TGF.</li> <li>Debit /Credit notes are also not available.</li> <li>In case of Abipro Software, feature of cash forecasting is missing.</li> <li>In case of Gopei Software, posting of unallocated cash to ledger is possible.</li> </ul>
16	Reporting	<ul style="list-style-type: none"> <li>Both software systems are not able to generate reports as per the requirements of the TGF standards and requirements as per the Financial Management Handbook for Grant Implementers.</li> <li>Abipro Software does not generate reports across multiple accounting years.</li> <li>Gopei Software, there is no control for duplicate reporting of data or transactions.</li> </ul>
<b>Other Issues</b>		
17	PR Wise Separate Software	<ul style="list-style-type: none"> <li>Ministry of Health is using separate accounting software for HIV, Malaria and TB grants of the Global Fund which requires additional maintenance, knowledge, support etc.</li> <li>In case of HIV and Malaria grant, the PR is using Abipro Software. In case of TB grant, PR is using Gopei Software.</li> </ul>
18	Issues in Procurement of the Software	<ul style="list-style-type: none"> <li>A need assessment study was not conducted in detail resulting in a weak ToR. PR was not able to put attention and weightage on technical evaluation and ended up with low priced and old technology software.</li> <li>Software has not been customized according to the need and implemented. Software completely failed to provide the features of grant management.</li> </ul>
19	Capacity of Vendors	<ul style="list-style-type: none"> <li>Abipro has a staff strength of only 10 people which includes 2 software developers.</li> <li>With only 2 software developers, they are unable to handle the customization and day-to-day bug fixing with proper pace and accuracy and HIV team is struggling for getting timely and correct reports.</li> <li>Hitro Solutions developed and supplied the Gopei Software. They withdrew their services during the implementation of the software.</li> <li>The PR has hired one individual consultant who rewrote the software single handedly. However, he is unable to handle customization and support the programme on day-to-day basis as he is not under contractual agreement since last few months.</li> </ul>
20	Capacity of Process Owners	<ul style="list-style-type: none"> <li>The process owners are not well informed and trained about the modules of the accounting software.</li> <li>Users at SR level are also not very conversant with the software.</li> </ul>

7. To cater the above issues, following conclusion has been drawn by the assessment team.
  - There should be one integrated software solution for all three PRs i.e. HIV, TB and Malaria because TGF reporting requirements are the same and as it would be easy to manage.
  - There should be a procurement of one software which shall be developed on latest tools and technology and have integrated modules for management TGF grants and can generate all reports needed.
  - A need assessment study should be conducted in detail. This is a long-term strategy and need time and resources.
  - Management shall have a separate technical team containing an information expert and a domain expert in place.
  - The technical team may also provide support and solutions in short term to keep these two software Abipro and Gopei running till new software being procured and got developed.
  - Same technical team may help in need assessment, procurement of a vendor for the new software acquisition and implementation of the same for long term solution.
  - A budget should be prepared accordingly and ensure that funds are made available to get the new software being developed.
  - Software should satisfy the international standards of accounting, requirements of TGF grant as per their Financial Management Handbook for grant Implementers, local laws and Government accounting and reporting requirements.
  - Capability of the vendor should also be taken care of during the procurement of the software.
  - Software should be properly installed at the SR and SSR level.



## SECTION – 2

### 2. Assignment Objectives, Scope and Approach to Evaluation

#### 2.1 Objective of the Assignment

8. The objective of the Assignment is to assess two accounting software currently installed to ascertain if they meet the basic standards as outlined in **Annexure 6.3**; If they do not meet the basic standards, to ascertain if they can be further developed to meet the standards within three months period or propose alternative software.

#### 2.2 Scope of Work

9. The scope of the consultant includes the following tasks:
  - Assess the two-current software installed and upgrades already completed to determine if they meet the basic standards outlined in Annexure 8.1, and minimum requirements of a standard accounting system in terms of controls and functionalities;
  - Assess if the two-accounting software can be further upgraded to meet the required standards;
  - Assess if the software is backed by a reliable vendor with appropriate customer base and revenue stream to ensure future sustainability of the services including regular updates, trouble shooting, maintenance etc;
  - Assess whether the vendor is able to understand the accounting and reporting requirements and has the capability to provide the right solution including assessing the past performance to provide or customize software in accordance with the approved ToRs;
  - Undertake discussions with the accounting software vendors and recommend the shortest possible timeframe for them to complete the necessary upgrades;
  - If the vendors are not in position to complete upgrades, determine other options providing shortest possible implementation period, strengths and weaknesses; and
  - Submit a final report with list of issues or shortcomings in the current software packages and recommendations of how to proceed.

#### 2.3 Approach and Methodology

##### 10. Planning

- Received initial documents from UNDP and reviewed at home office;
- Developed questionnaire for Technical and Functional areas for field visits.

##### 11. Field Visits

- Held briefing meeting with Principal Recipients (PRs) of Ministry of Health and UNDP;
- Held meetings, interviewed various stakeholders i.e. UNDP team, PRs teams, Software Vendors, Local Fund Agent (LFA) and Sub Recipient (SRs) and got response on questionnaire;
- Detailed technical and functional questionnaire got manually filled by users as well as vendors;
- Assessed the accounting software as per Scope of Assessment;
- Self-assessment as per standard software was conducted;
- Demonstration of software was attended;
- Assessment of past performance of software was undertaken to provide or customize software in accordance with the approved terms of reference;
- Sought clarifications/ information and prepared the initial findings;
- Held debriefing meeting with all stakeholders of Ministry of Health and UNDP;

##### 12. Quality Review

- Reviewed the work undertaken for adherence of ToR.

##### 13. Reporting

- Preparation of draft report and submission to management for any comments.



- Receipt of comments from the management and incorporate the same in the report.
- Submit a pre-final report to the management for their further inputs, if any, and finalization of the report considering the same.
- Submission of the final report to the management.

## 2.4 Scope Limitations

14. We have restricted the work to the Terms of Reference. We understand that the procedure performed was considered to be sufficient for UNDP purposes in connection with Accounting Software Assessment used by the Ministry of Health in Indonesia assessed by us.
15. This exercise was only an assessment of accounting software and not an audit.
16. The software assessment has been done using the following tools and methods:
  - Study of initial documents from UNDP;
  - Meetings and Interviews across the users and vendors;
  - Software demonstrations;
  - Report reviews; and
  - Technical and Functional Questionnaires.

The accuracy totally depends on the inputs received as stated above.
17. Our review of the documents and other relevant records were limited to those document and records provided to us by different stakeholders. While performing the work, we have assumed that all the documents were genuine and authentic.
18. The assessment is based upon the review of the documents, interactions and discussions held with different stakeholders.
19. The working papers prepared while conducting the assessment are the property of Lochan & Co. These constitute confidential and proprietary information which will be retained by Lochan & Co. in accordance with their policies and procedures.
20. We have no responsibility to update our report for events and circumstances occurring after the end of the assessment.

## 2.5 Disclaimer

21. Lochan & Co conducted the assessment of the accounting software used by the Ministry of Health in Indonesia in the Management of the Global Funds Grants as Principal Recipient from 6 to 10 April 2019. This report is intended only to provide the documentation to UNDP and Ministry of Health of the weaknesses in the current accounting software and recommendations accordingly.
22. Lochan & Co does not offer any warranties, representations or legal certifications concerning the accounting software used by the PRs. Whilst the content of this document is presented in good faith, Lochan & Co cannot accept liability for actions taken as a result of comments made herein.

## 2.6 Structure of Report

23. The report is divided into eight sections. The details of the sections are provided below:
 

Section 1	:	1.0	Executive Summary
		1.1	Introduction
		1.2	Software under Evaluation
		1.3	Summary of Findings
Section 2	:	2.1	Objective of the Assignment
		2.2	Scope of Work
		2.3	Approach and Methodology
		2.4	Limitations
		2.5	Disclaimer
		2.6	Reporting Structure
Section 3	:	3.1	General Overview
		3.2	Vendor and Software Background

Section 4	:	4.0	Findings and Recommendations
Section 5	:	5.0	Conclusion
Section 6	:	6.0	Annexures
		6.1	Technical Evaluation Questionnaire
		6.2	Functional Evaluation Questionnaire
		6.3	Accounting Software Required Basic Standards
		6.4	Software and Hardware Specifications
		6.5	List of Persons Met
		6.6	List of Documents Reviewed

## SECTION – 3

### 3. Background and General Overview of Vendor and Software

#### 3.1 General Overview

24. Lochan & Co have assessed the software (along with the upgrades installed) to determine if they meet the basic standards, and minimum requirements of a standard accounting system in terms of controls and functionalities. The assessment also includes the view of accounting software can be further upgraded to meet the required standards.
25. Vendor assessment is also been carried out whether the software is backed by a reliable vendor with appropriate customer base and revenue stream to ensure future sustainability of the services including regular updates, trouble shooting, maintenance etc. Techno-functional assessment is also conducted, whether the vendor can understand the accounting and reporting requirements and has the capability to provide the right solution.
26. Past performance of the vendor to provide the customized software has also been carried out. Undertook discussions with the accounting software vendors the shortest possible timeframe for them to complete the necessary upgrades.

#### 3.2 Vendor and Software Background

##### Abipro Financial Accounting Software

27. **Vendor Background:** Abipro is a 25 years old company operating from Jakarta, Indonesia. They have developed an Accounting Software named Abipro. The accounting software has a good clientele in Indonesia. The company uses 10 manpower to upgrade, implement, training and support the operations including 2 software developers. The company is still extending the support to the existing users.
28. **Software background:** Abipro Software lacks the technical upgradation (in terms of technology) since inception. The technology used in the software is FoxPro from 80's which is not under support from manufacturer and is quite outdated. In the days of internet world, the software is still using DOS based functions into it. The software runs on client server architecture i.e., it works only with LAN environment and remote user can't access it.
29. Database Management System (DBMS) technology is getting used in the era of RDBMS and Big data. DBMS has limitations in terms of data, load, inconsistency, accuracy and security. Due to outdated technology, the software is not secure enough to protect the vital data and information.
30. The software installed at PR level has very basic and limited functionalities. The software doesn't cover the standard accounting practices like sub ledgers, nor does it cover the user requirements.
31. The users facing difficulties using the software due to bugs, errors, poor input validations and lack of functionalities. Report generation is also troublesome as they are taking time to generate and are not reliable. Integration between the modules are missing which is a serious issue.

32. The hardware and software specifications of the Abipro Software is provided in **Annexure 6.4.**

#### Gopei Accounting Software

33. **Vendor Background:** Hitro Solutions from Indonesia developed and supplied the accounting software Gopei. It is a 3-year-old company. After implementation of the accounting software, they have withdrawn the support for unknown reasons. One local consultant (developer) single handedly rewrote the software and makes it live just six months before. The consultant is still extending the support to the users.
34. **Software Background:** The individual consultant (software developer) rewrote the software in ASP .Net technology (version 5). The technology used by the individual consultant (in 2018) was the outdated technology, although the software uses browser and remote user can also use the software over internet. The software runs on MS SQL (RDBMS).
35. However, the software still has limitations in terms of data, load, inconsistency, accuracy and security. Due to outdated technology and availability on internet browser, the security is a major concern for vital data and information.
36. The software installed at PR level has very basic and limited functionalities. The software doesn't cover the standard accounting practices, nor does it cover the user requirements.
37. The users are facing difficulties using the software due to bugs, errors, poor input validations and lack of functionalities. Report generation is also troublesome as they are taking time to generate and are not reliable. Integration between the modules are missing which is a serious issue.
38. The hardware and software specifications of the Gopei Software is provided in **Annexure 6.4.**

## SECTION – 4

### 4. Findings and Recommendations

#### 4.1 Issues in Technical Evaluation

##### 4.1.1 Tools and Technologies Used

##### Abipro Software

39. The Database Management System (Foxpro) used by Abipro is no more supported by the manufacturer (Microsoft) since 2015. The Software is unable to run on a 64-bit architecture PC. The software uses client server architecture and due to backward compatibility, there is a possibility that it may stop working any day.
40. Instead of RDBMS, a DBMS has been used which has several major issues like poor performance, limitations on data and most importantly an unsecured database.
41. In case of malaria programme, the Abipro software is updated to desktop-based which is quite outdated and unsecured. User may use it remotely using the facility provided by operating system (remote window, host) which is a major drawback.

##### Gopei Software

42. The software uses Microsoft SQL database and 3-Tier architecture. Further, it is a web-based application which can be accessed remotely, which is a positive indication.
43. The web development model ASP .Net MVC 5 has been used which is an outdated version.

##### Recommendation

44. The software systems lack the technical upgradation in terms of tools and technology since the beginning of the programmes. To run the accounting software smoothly and

accurately, it is very important that software is regularly updated with the latest tools and technologies.

#### 4.1.2 Security and Continuity of Processing

##### **Abipro and Gopei Software**

45. Both software systems are not following the standards security norms and hence, the level of security is very basic, such as no authorizations at the transactional level.
46. Software systems do not provide any recovery procedure i.e. the system is not able to recover unsaved work in the event of system failure.
47. Software systems provide different levels of passwords to control access including approval and other hierarchical level security matrix is available with very basic level of access. Further, there are no features provided with the software to help track down processing problems which is a major drawback in both the software.
48. Software systems are not able to generate system logs i.e. no logs for error messages and security violations.
49. In case of Gopei Software, log management is inadequate as there are no master updation logs, no transactional log, and no log for transactional data updation. Logs are only created in a text file which is accessible to all the users and users can delete and alter the logs whenever required making it a big threat to the system.
50. Based on above issues, we can observe that software systems are not secure in context of technology and programming control because of which the software systems are unable to protect the vital data owned by the client.

##### **Recommendations**

51. It is highly recommended to comply with the standard security norms. There is also a need to ensure proper security authorization at hierarchical level.
52. Both software systems should maintain proper system logs regarding updation and deletions of the transactions. Separate logs for errors messages and security violations should be recorded and maintained separately by the software system.
53. Both software systems should be regularly (daily if possible) backed up and procedures established to restore data and/or software following any operational disruption as required by the Financial Management Handbook for Grant Implementers.

#### 4.1.3 Input of Transactions

##### **Abipro and Gopei Software**

54. The control features in both the software systems are very basic level. They are not adhering to the software standards. The control features such as batch control, matching, review of audit trail is missing from both the software systems.
55. Input validations are not strong. Software systems do not generate rejected or error reports and no input errors are accepted and posted to the suspense account.
56. Further, sometimes entries are not saved into the system and hence, there is a major risk of data loss.

##### **Recommendations**

57. Control features of both software systems needs to be improved by the vendor. It should include features like batch control, matching, review of audit trail etc.
58. Software systems should provide strong input validations by providing proper user guidance with help of notifications, warnings, errors and context sensitive help.
59. Software systems should become capable of posting the error to suspense and to timely generate the required reports regarding rejections and errors.

#### 4.1.4 File Maintenance

##### Abipro and Gopei Software

60. Both software systems lack certain important features like availability of the report to the users for viewing master file changes. The software systems do not provide any feature to identify the modifications which have been made in the fields of the report.
61. Software systems support no input validations checks which lead to poor data integrity.
62. Detailed audit trails of the input data are not generated by the software systems. Further, there is no unique reference number allotted to transactions by the systems. The audit trail is also not protected adequately from deletion and modification.
63. In case of Abipro Software, segregations of data according to the accounting year are available, however; the software is unable to generate reports across multiple accounting years.

##### Recommendations

64. Software systems should provide features to support input validation checks. This will enhance data integrity and overall reliability of the system.
65. Software systems should provide details of audit trails, as it is an integral part of the file maintenance. There should a unique reference number allotted to all the transactions by the system for enhanced tracking and better productivity.
66. The audit trails should be adequately protected from data deletion and modification.
67. Abipro Software should be updated, so that it is able to generate reports across multiple accounting years.

#### 4.1.5 Processing

##### Abipro and Gopei Software

68. Both software systems are unable to efficiently manage simultaneous data entry leading to instances of erroneous voucher merging.
69. The Forex management in the software systems do not include multi-currency processing; it deals in only 2 currencies (USD and IDR). Systems require conversation rates to be entered manually.
70. Software systems are not able to generate reports related to gains and losses in regards of currency handling which is a major drawback.
71. It is a standard practice that in case of a general entry in software, the general ledger or the sub ledger shall be validated and allow the entry only when there is sufficient balance in their respective accounts. Both software systems do not have any feature to warn the user when the system is out of balance for a particular ledger/ budget line.
72. In case of HIV, all the SRs and SSRs are using the software remotely at their respective locations separately. At the end of month/ quarter, they send their data to PR which is further uploaded by the PR into their system manually. The manual export/ import of data sometimes leads to import of duplicate data or misses to import the data. This is in result causes data fracture and generates unrealistic and unreliable reports.

##### Recommendations

73. Both software systems should handle multiple currencies instead of only one or two currencies. Master driven multi-currencies should be handled.
74. Data should automatically be exported/ imported from the files.

#### 4.1.6 User Documentation

##### Abipro and Gopei Software

75. The vendors of the software systems have provided a very basic user's manual. The user's manuals are not updated in accordance with program level changes and lacks tutorial sections.

76. User manual does not have an index. It is difficult to locate the specific topics in the manual when required. All procedures are not listed in the manual. The software does not provide specific error correction processes.
77. In case of Abipro Software, online help screens are not available.

#### **Recommendations**

78. User-friendly manual should be available electronically and printed form for better accessibility. It should have proper index and cover problem solving processes, tutorials and FAQs.
79. Technical software documentation shall be done as per standard software practices and norms. Online help screens should be easily available.

#### **4.1.7 Efficiency**

##### **Abipro and Gopei Software**

80. Functions are menu driven but difficult to initiate in a proper sequence. Response time is not satisfactory in the initiation of functions.
81. In case of Abipro Software, the system doesn't prevent access to a record while it is being updated. Also, certain merged vouchers have been saved parallelly by two users.

#### **Recommendations**

82. The systems ought to have menu options and programs should be executed in a correct and proper sequence. Response time in the initiations of the functions needs to be improved.
83. The systems need to prevent access to a record at the time of updation to ensure its consistency and no duplicity of transactions.

#### **4.1.8 Integration Facilities**

##### **Abipro and Gopei Software**

84. Both the accounting software systems are not integrated with existing modules, word processing files and spreadsheet files.
85. In case of Abipro Software, running system functions concurrently leads to malfunction. It is not compatible with XML standards.

#### **Recommendations**

86. Software systems should provide features so that it can integrate with existing modules, word processing files, spreadsheets etc. Software should be made compatible to run system functions concurrently. It should be made compatible with XML standards.

#### **4.1.9 Support and Maintenance**

##### **Abipro and Gopei Software**

87. Both vendors had used outdated tools and technologies and not done any single upgradation hence support and maintenance had been inadequate.
88. The software fails to cater the PRs requirements in functionalities and takes time to generate the reports.
89. In case of Abipro Software, vendor is not able to provide the timely solutions to HIV team and is struggling to generate reports at various levels. It is unable to handle customization and day-to-day bug fixing with proper pace and accuracy. There is no hot line support to assist with immediate problem solving.
90. In case of Gopei Software, vendor had withdrawn their services during the implementation of the software.
91. One individual consultant hired by PR rewrote the software and supported for some period. However, he is unable to handle customization and support the programme on day-to-day basis as he is not under contractual agreement since last few months.



## Recommendations

92. There should be a dedicated team for hardware and software maintenance and support with software standard practices.
93. Vendor should provide more reliable response and immediate support regarding customization and day-to-day bug fixing.

## 4.2 Issues in Functional Evaluation

### 4.2.1 General Ledger

#### Abipro and Gopei Software

94. No sub-ledgers can be created in either of the two software systems for the storage of specific type of accounting transactions. A sub-ledger is usually created for areas in which there are high transaction volumes, which limits their use to a few areas.
95. The Global Fund related reports are not getting generated from the software systems and hence, prepared manually using spreadsheets.
96. Both accounting software systems have a serious drawback in terms of tax management as the processes related to it are not automated and reports related to taxation cannot be generated.

#### Abipro Software

97. Report generation is troublesome as it is time consuming and have less reliability. As per standard, the reports should not take more than 3-5 minutes of time. However, some of the reports takes 12 to 16 hours' time to generate in excel from the software. Sometimes user notices the error message and generates the same report again. This leads to whole day loss due to technical errors and bugs in the generation of report.
98. The software is not able to manage large accounting charts and reports are being generated manually through excel.
99. As per our discussion with the users in the HIV programme, they are not satisfied with the performance of the current accounting software as significant time is wasted in making the software to work and to provide required information rather than the system helping the users to efficiently obtain such information.

#### Gopei Software

100. According to the management, there are major bugs and errors in the accounting software. The software has major issues of missing journals; duplicate entries; deletion of vouchers if more line items are added.
101. Also, it lags (and sometimes timeouts) during approval processes at SR level. There is no function of multiple entries available for putting up advances at SR level.

## Recommendations

102. Both software systems should automatically generate the Global Fund related reports. The software systems should have enhanced software's report generation to make generation of reports less time consuming and more reliable.
103. Software systems should be capable of handling large accounting data and charts.
104. Both the accounting software systems must have appropriate tax management processes, so that, reports related to taxation can be generated reliably through the software.

### 4.2.2 Budget Management

#### Abipro and Gopei Software

105. As per the Financial Management Handbook for Grant Implementers, a budget control and mechanism should be in place to ensure the achievement of the project/ program and organizational objectives. It will help in monitoring and controlling expenditure against the budget and identify and resolve the critical issues.



106. Both software systems do not have integrated budgeting system and budgets are prepared manually by the finance department. There are no features which enable the user for setting period-wise budgets and automated budget generation.
107. According to the management, the users are reporting bugs and errors in running the software. Consumption, variance and accurate forecasting features are not available in the software systems.

#### **Recommendations**

108. Software systems should provide an integrated budgeted system. The system should allow budget for GL, receivables, payables, overheads, balance sheet etc. Software systems should provide the feature for period wise budgets and automated budget generation.
109. Software systems should provide the features of comparison between budget and the actual progress so that the consumption/ utilization can be ascertained for the respective programmes.

### **4.2.3 Account Receivables (AR) and Accounts Payables (AP)**

#### **Abipro and Gopei Software**

110. Automatic reconciliation of Account Receivables and Accounts Payables are not available. Both software systems do not provide any support for AR and AP. Further ageing is available but only for fixed period.
111. Both Software systems do not provide automatic updation of the opening balance at the beginning of every year i.e. the user has to enter the opening balances manually.
112. In case of supplier master data, its addresses, contact person's name, contact person's mobile number, email id, suppliers' website, all the statutory data is not maintained in the software and supplier master data management is not available. Only a list for suppliers is available. This impact the efficiency of process owners as they have to add the same data again and again for repeated transactions.

#### **Recommendations**

113. Software systems should provide the accounts receivables and accounts payables. It should automatically reconcile AP and AR transactions with the GL.
114. Software systems should provide automatic revaluation of the opening and closing balance at the beginning and end of the year.
115. It should provide the supplier and customer master data management modules for ready reference for future transactions and track the performance of the suppliers.

### **4.2.4 Procurement Management**

#### **Abipro and Gopei Software**

116. The Ministry of Health procures a lot of drugs and medicines and other assets and inventories for the Global Fund grants. However, the procurement module in both the software have a very limited features which does not serve as an effective tool for the procurement management.
117. The Purchase Orders (POs) can be inserted in the system however, PO control mechanisms such as payments connected to them, milestone-based delivery and payments control mechanism are unavailable.

#### **Recommendations**

118. Looking at the quantum of procurement by the Ministry of Health, both software systems should have a very comprehensive procurement modules which should include the following features:
  - Procurement module integrated with the Accounts
  - Commitment accounting to impact budget and reporting.
  - Capability to manage approval hierarchy for PO.
  - Automation control between PO, receipt and invoices

- Stock availability
- Receipts checked to orders and discrepancies reported.
- Other features as per the requirements of the Ministry of Health.

#### 4.2.5 Asset and Inventory Management

##### **Abipro Software**

119. The software does not provide integration of assets with procurement, finance and inventory module.
120. There is no support for asset tracking and only limited reports related to assets can be generated.
121. The software provides no tracking for movement of inventory, transactions related to inventory issuance /returns and feature of stock monitoring is also not available.
122. Further, as per the external audit reports, there is weak asset and inventory management system for all the three grants.

##### **Gopei Software**

123. Asset and Inventory management module is not functional in Gopei Software.

##### **Recommendations**

124. Both software systems should have a very comprehensive asset and inventory management modules incorporating the requirements as per the Financial Management Handbook. Both the software systems should include the following features:
  - Generate asset register with complete details of the assets like seller information, purchase date and amount, specifications, unique identification numbers, user, location etc.
  - Integration of assets with procurement, finance and inventory modules.
  - Asset and Inventory tracking should be provided.
  - Other features such as details regarding descriptions, quantity of stock held, stock location and prices of inventory.
  - Facilitate regular counting /inspection of physical stock by producing random/ defined stock checklists.
  - Details regarding expiration of drugs and medicines.
  - Other features as per the requirements of the Ministry of Health.

#### 4.2.6 Cash Management

##### **Abipro and Gopei Software**

125. Both software systems do not provide features of automated bank reconciliation. Further, there is no system of notification to alert GL/SL overriding. Systems do not allow for booking the part payments.
126. Software systems do not provide support for automatic listing of outstanding transactions for allocation. Debit /Credit notes are not available in the software framework.
127. In case of Abipro Software, feature of cash forecasting is missing.
128. In case of Gopei Software, posting of unallocated cash to ledger is possible.
129. Further, as per the external audit reports the grants, there is weak cash and advance management system.

##### **Recommendations**

130. As per the Financial Management Handbook for Key Experts, the reconciliation of the bank accounts is one of the most important internal control used to guarantee the accuracy of the data captured in the general ledger and to safeguards the funds. Accordingly, the software systems should provide the feature of automated bank reconciliations.

131. The software systems should allow for booking of part payments. The software should provide support for automatic listing of outstanding transactions for allocation. Features of Debit/ Credit notes should be available.
132. Features of cash forecasting should be integrated in the software. Further, unallocated cash should not be allowed to be posted to ledgers.

#### 4.2.7 Reporting

##### **Abipro and Gopei Software**

133. Both software systems provide very limited accounting features and hence, is not able generate reports as per the TGF standards and Government needs.
134. There is no support for Analytical Reporting in both the software systems. Further, transferring the output of the report to spreadsheet is a very complex and a time taking process and sometimes ends with an error.
135. In case of Abipro Software, segregations of data according to the accounting year are available, however; the software is unable to generate reports across multiple accounting years.
136. In case of Gopei Software, there is no control over duplicate reporting wherever it is required.

##### **Recommendations**

137. As per the Financial Management Handbook for Grant Implementers, the system should be able to manage regular country reporting i.e. financial statements and the Global Fund and other donor specific reports. Accordingly, software systems should provide analytical reporting features to generate reports as per the requirements.
138. Software systems should export the report output from the software in the spreadsheets without any bugs and errors and in the form required.
139. Abipro Software should be able to generate reports across multiple accounting years.
140. Gopei Software should provide controls for duplicate reporting of data or transactions.

#### 4.3 Other Issues

##### 4.3.1 PR Wise Separate Software

141. Ministry of Health is using separate accounting software for HIV, Malaria and TB grants of the Global Fund which required additional maintenance, knowledge and support. In case of HIV and Malaria grant, the PR is using Abipro Software. In case of TB grant, PR is using Gopei Software.
142. Due to separate accounting software, there is an additional cost of maintenance of the second software. The staff should be regularly updated about both the software systems in place of one.
143. Further, for 2 software systems, separate servers are required which can be reduced in case of single software.

##### **Recommendations**

144. There should be one integrated software solution for all three PRs i.e. HIV, TB and Malaria because TGF reporting requirements are the same and as it would be easy to manage.
145. There should be a procurement of one software which shall be developed on latest tools and technology and have integrated modules for management TGF grants and can generate all reports needed.

##### 4.3.2 Issues in Procurement of the Software

146. PRs floated tenders against the requirement of software. Through the competitive bidding Abipro Software and Gopei Software were selected as per evaluation criteria.

147. Since, the requirements of PRs were specific in addition to the standard procedures, so no readymade software were available in the market to fulfil/ cover the requirements. Vendors were selected to do the software customization to cater the requirements. The desired customization in the software was done at the time of implementation of the software.
148. A need assessment study was not conducted in detail resulting in a weak ToR. PR was not able to put attention and weightage on technical evaluation and ended up with low priced and old technology software.

#### **Recommendations**

149. There should be a procurement of one software which shall be developed on latest tools and technology and have integrated modules for management TGF grants and can generate all reports needed. Management shall have a separate technical team containing an IT expert and a domain knowledge expert in place.
150. The technical team may also provide support and solutions in short term to keep these two software Abipro and Gopei running till new software being procured and got developed.

### **4.3.3 Capacity of Vendors**

#### **Abipro Software**

151. Abipro is a 25-year-old company-based Jakarta, Indonesia. They have developed Abipro Software.
152. Abipro has a staff strength of only 10 people which includes 2 software developers. With only 2 software developers, they are unable to handle the customization and day-to-day bug fixing with proper pace and accuracy.
153. Hence, they have still not completed the customization and bug fix till date. The software also has very limited features, processes, etc. in comparison with the accounting norms and standards.

#### **Gopei Software**

154. Hitro Solutions developed and supplied the Gopei Software. They have withdrawn their services during the implementation of the software. The PR has hired one individual consultant who is aware of the working processes of Ministry of Health. The individual consultant rewrote the software single handedly.
155. As Abipro, Gopei accounting software also has very limited features, processes, etc. in comparison with the accounting norms and standards. It still lacks customization and bugs fixes.
156. Further, as vendor for Gopei Software was not available, hence they were not interviewed.
157. Both the vendors opted outdated tools and technologies and not done any upgradation on this front. The software fails to cater the PRs requirements in functionalities and also not secure due to older technology used.

#### **Recommendations**

158. Management shall have a separate technical team containing an IT expert and a domain knowledge expert in place. The technical team may also provide support and solutions in short term to keep these two software Abipro and Gopei running till new software being procured and got developed.

### **4.3.4 Capacity of Process Owners**

159. The process owners are not well informed and trained about the modules of the accounting software. Users at SR level are also not very conversant with the software, hence needs capacity building and training on regular basis.

160. One of the SR informed that in certain cases, the installation of the software at SRs site had not been undertaken correctly, hence they are facing a lot of issues in the implementation of the software.

### Recommendations

161. The process owners need capacity building through training, for immediate needs. For long term strategy of integrated software solution, the process owners need an extensive capacity building through training, modules hands on experience and guidance.
162. The software vendor (individual consultant) should ensure that the software is installed at all the SRs properly so that there are no problems faced by the users.

## SECTION – 5

### 5. Conclusion

163. There should be one integrated software solution for all three PRs i.e. HIV, TB and Malaria because TGF reporting requirements are the same and as it would be easy to manage.
164. There should be a procurement of one software which shall be developed on latest tools and technology and have integrated modules for management TGF grants and can generate all reports needed.
165. A need assessment study should be conducted in detail. This is a long-term strategy and need time and resources.
166. Management shall have a separate technical team containing an information expert and a domain expert in place.
167. The technical team may also provide support and solutions in short term to keep these two software Abipro and Gopei running till new software being procured and got developed.
168. Same technical team may help in need assessment, procurement of a vendor for the new software acquisition and implementation of the same for long term solution.
169. A budget should be prepared accordingly and ensure that funds are made available to get the new software being developed.
170. Software should satisfy the international standards of accounting, requirements of TGF grant as per their Financial Management Handbook for grant Implementers, local laws and Government accounting and reporting requirements.
171. It shall also have features based upon Financial Management Handbook of The Global Fund, to have a financial management system which enable fiduciary control and reduce fiduciary risks, by improving budget absorption, accountability, transparency and control over financial activities, and achieving the overall objective of the organization.
172. Capability of the vendor should also be taken care of during the procurement of the software. Vendors should be able to handle customization and day-to-day bug fixing with proper pace and accuracy. It should provide a hot line support to assist with immediate problem solving. It should provide for the hardware, software and maintenance requirements of the users.
173. Software should be properly installed at the SR and SSR level. Proper training should be provided by the vendor and technical team at PR level to SRs and SSRs (if installed at SSRs level).

# United Nations Development Programme



## Annexures

**Lochan & Co.**  
Chartered Accountants



## SECTION – 6

### 6 Annexures

#### 6.1 Technical Evaluation Questionnaire

##### Abipro Financial Accounting Software - HIV Programme

Question	Vendor Response	Evaluation Confirmation
<b>1.1 Security and continuity of processing</b>		
<b>1.1.1 Access Control and Passwords</b>		
Are different levels of passwords provided to control access?	Yes	Yes, but the features are very limited.
Is this level of security appropriate for the expected level of business using the software?	Yes	Software is not secure in terms of Technology and programming control.
Is each user required to have a personal password?	Yes	Yes
Can a report be produced detailing all current users and their authority levels?	All user passwords become visible when the cursor moves to the password field.	Not available
So, the security features cover:	Yes	
System access?		Not available
Company access?	Can be accessible	Can management only one company books of accounts
Menu access (ledgers)?	Restricted	Limited functionality
Sub menu access (ledger facility)?	Yes	Limited functionality
Field access?	Yes	Not available in the software
Does security allow for read and read/write access to be specified separately?	No	There is no ready only access
Can the menus be tailored by the software house or an educated user so that an individual user can only access those functions they are authorized to access?	No	This is not available



Question	Vendor Response	Evaluation Confirmation
Does the system provide specific levels of password control to authorize master file amendments?	Yes	Software lacks this feature.
Are there specific security procedures (by passwords or warnings) over the	Only at PR level	Only at PR level
Update of ledgers?		Only at PR level
Closing of accounting periods?	Only at PR and SR level	Only at PR and SR level
Deletion or archiving of transactions	Only Finance Coordinator	Although it is available but very limited functionality
Is there a clear indication in the system or manuals as to how the data is backed-up and recovered?	Only Super Admin can Delete Transactions	Software is not capable to do so. This is being done manually.
How is this provided:		
Within the software application?		System does not facilitate this feature.
Within the operating system?	Not by the system.	
Are any of these procedures automatic?	Yes	
Is the user forced or prompted to back-up at certain intervals?	No	
Can the intervals be customized?	Manually done at user end	
1.1.2 Recovery		
Do the recovery procedures work?	Manual process	
Does the system facilitate recovery procedures in the event of system failure? (E.g. Roll back to the last completed transaction).		System does not facilitate this feature. Done manually.
If system failure occurs part way through a batch or transaction, will the operator have to re-input the batch or only the transaction being input at the time of the failure?	Manually Done	No such facility available.
Are there any features provided with the software to help track down processing problems?	Manually Done	Not such procedure exists.

Question	Vendor Response	Evaluation Confirmation
Are system messages clear and are user responses properly structured to ensure that erroneous key strikes do not lead to inappropriate actions?	No	Software does not adhere to this.
<b>6.1.3 System Log</b>		
Is there a system log which details?		
User activity?	Not a software driven process carried manually	Log is the software weakest area. Log is stored in the text file which is not secure. Log is being maintained for only inserts but it also does not have full information like field values. There is no log id generated.
Error messages?	Log is being maintained for major transactions only like Journal, Fixed Asset etc. For Master and other smaller transactions no log is being maintained. Text file is created as log with limited details. Software does not facilitate to view them.	No Log for Error Messages.
Security violations?	Not available	Software can't handle this as well.
<b>1.1.4 Date Handling</b>		
What are the procedures for handling dates? (E.g. 2-digit, 4-digit).	4 digits	Date format is of 4 digits.
In the case of two digits what is the break point for the century?	4 Digit Dates	Date format is of 4 digits.
Are dates handled consistently throughout the software?		Date format is of 4 digits.
<b>1.1.5 Currencies</b>		
What approach will the supplier take towards handling the Multiple Currencies?	fixed with two currencies	Only IDR and USD is fixed and that too is hardcoded.

Question	Vendor Response	Evaluation Confirmation
<b>1.2 Input of transactions:</b> The following sections in Input of transactions, File maintenance, Processing and Reports are primarily aimed at the three main accounting ledgers (General Ledger, Sales Ledger and Purchase Ledger). <b>IDR and USD - only two currency</b>		
<b>1.2.1 Controls</b>		
Is data input controlled by self-explanatory menu options (and is these menus application specific)?	Yes	Yes
What are the control features which ensure completeness and accuracy of data input e.g. batch control, matching, review of audit trail; are all input transactions subject to this control?	At local level validation	Input control feature are very basic level.
<b>1.2.2 Errors</b>		
Are input errors highlighted? Are they?		
Rejected and reported on screen?	Notification Type	Yes, through notification.
Rejected and error reports generated?	No	This is not available
Accepted and posted to suspense?	No	Software lacks this feature.
<b>1.2.3 Audit Trails</b>		
Is a detailed audit trail of all input data generated?		
Are transactions allocated a unique reference number by the system?	No Unique number allocation	No unique number assigned against any log.
Is this trail adequately protected from deletion?	Yes	No. Audit Log file are text files which can be seen and modify by any user.
<b>1.3 File Maintenance</b>		
<b>1.3.1 Menu Control</b>		
Is the creation or amendment of standing data (e.g. customer account details) controlled by menu options and are these menus application-specific?	Menus are same but option gets disabled if the user has no rights/grants.	Menus are same but option gets disabled if the user has no rights/grants.

Question	Vendor Response	Evaluation Confirmation
<b>1.3.2 Input Validation</b>		
Does the system provide input validation checks? (E.g. account number validation by displaying the underlying information relating to the account codes such as the description, completeness checks and format checks, i.e. checking that the information has been keyed in correctly).	Validation is in place	Validation is poorly managed.
<b>1.3.3 Reports</b>		
Are reports available for users to identify all master file changes?	Not available	No such reports as there is no log for master data addition, modification and deletion.
Can reports be invoked which identify the fields which have been modified?	Not available	No log for field modification exists hence no reports is available.
Would it be possible to show that these reports provide a complete record of all such changes?	Not available	No log for field modification exists hence no reports is available.
Do the reports show how the fields have been modified? (E.g. before and after).	Not available	No log for field modification exists hence no reports is available.
If the system uses a lot of standing information which changes frequently or regularly, does the system allow for such changes to be affected using parameters or tables?	Not available	No parameters table is being maintained.
If so, is the use of such parameters or tables adequately reported?	Not available	No parameters table is being maintained.
Is proper control to be exercised over changes to such parameters? (If so, how? For example, using system facilities such as passwords or by inspection of appropriate reports).	Not available	No parameters table is being maintained.
Does the system allow selective archiving of old data on a user-defined basis?	Not available	No archiving is maintained in the software. It has been done manually.
Can this data still be used by the report generator?	Not available	No report generator exists.

Question	Vendor Response	Evaluation Confirmation
Can archived data be restored?	Not available	Software does not have this facility.
Are there password controls over the handling (retrieval/saving etc.) of archived data?	Not available	Software does not have this facility.
<b>1.4 Processing</b>		
Is there an audit trail of all changes to transactions which have updated the ledgers?	Not getting recorded into log file.	Logs are maintained only for transactions and that too with very limited information.
Does the system warn the user when the system is out of balance?	Not available	Not available.
<b>1.5 User documentation:</b> This section applies to any of; online, hardcopy or other (e.g. WWW) documentation – specify which are applicable.		
<b>1.5.1 Documentation</b>		
Is the manual clearly laid out and understandable?	Not Received any comments from user's side	Very basic user manual is available. Not updated along with program level changes / customization.
Is the manual comprehensive and accurate?	Yes	Very Basic
Is there an index to the manual?	No	No Index
Is it easy to locate specific topics in the manual when required?	No	Difficult to locate
Is it easy to follow through all procedures in the manual?	Yes	All processes are not listed.
Does the manual include:		
A tutorial section?	No	No tutorial section available.
A guide to basic functions?	Yes	Only basic function guide is available.
Pictures of screens?	Yes	Yes available
Completed examples included in the manual?	Yes	No such examples exist
Specific "error correction" procedures.	No	No such error correction exists.
Does the documentation clearly specify the actions to be	No	Not available

Question	Vendor Response	Evaluation Confirmation
taken by users at each important stage of processing?		
Are help screens available relating to the task in hand? (Context sensitive help).	No	Not available
Do they provide on-line instructions on how to use features of the software?	No	Not available
Can they be edited or prepared by the user?	No	Not available
Will the software supplier make the detailed program documentation (e.g. file definitions for third party links) available to the user, either directly or by deposit with a third party?	No	Not available
<b>1.6 Efficiency</b>		
<b>1.6.1 Menus</b>		
Are the various functions of the system menu-driven, or otherwise easy to initiate? Is there a good response time in the initiation of functions?	Yes	Functions are menu driven but difficult to initiate. Response time also is not satisfactory.
Is data entry easily repeated if like previous entry?	Yes	Not available.
<b>1.6.2 Record Lock</b>		
Does the system prevent access to a record while it is being updated? Is the locking at file (e.g. purchase ledger) or record (e.g. supplier's account) level?	Yes	Observed merged vouchers which have been saved parallelly by two users. Major flow / error. System lacks reliability.
Does the system allow for the running of reports whilst records are being updated?	Not till the data is updated.	As per client server architecture norms.
<b>1.6.3 System Log</b>		
Does the system retain a log of file updates until the next occasion on which the relevant information is reported or the relevant file used in a regular control procedure?	No	No log file related to updates. No such standard exists.
Can regular reports be easily duplicated if required?	Yes	Yes

Question	Vendor Response	Evaluation Confirmation
Does the system warn the user when space is becoming short?	Yes. FoxPro will alert the users	Software does not warn the user related to space full. This is done by OS instead.
<b>1.7 Integration and www facilities</b>		
Are the different accounting applications integrated?	Cannot be integrated as chart of accounts are different and master file is not common.	System lacks this feature.
Are they integrated on real time basis or batch basis?	Cannot be integrated as chart of accounts are different and master file is not common.	System lacks this feature.
Can the integration of batches be by batch, weekly or monthly?	Cannot be integrated as chart of accounts are different and master file is not common.	System lacks this feature.
Is the ledger updating process satisfactorily controlled by the production of control reports?	Cannot be integrated as chart of accounts are different and master file is not common.	System lacks this feature.
What operating systems does the system run under?	Microsoft Windows.	Only with Microsoft Windows.
Can more than one system function be performed concurrently?	Yes	Yes, but accuracy drops.
Can the software be linked to other packages e.g. word processing, graphics, financial modeling, to provide alternative display and reporting facilities?	Output can be pushed but not as input.	No such linkage available.
Can definable links to spreadsheets be created?	No	No
Payroll		
Time/fees		
MRP		
Fixed assets		
Document management systems		
Job costing		



Question	Vendor Response	Evaluation Confirmation
Is the software compatible with XML standards? If so in what respect? (Input/ output/ other)?		No
<b>1.8 Support and maintenance</b>		
Will the supplier or dealer provide corrections to the programs? Are bug fixes free of charge - for how long?	Free	Free but delayed response.
Will the supplier or dealer provide general enhancements to the programs? Will these be provided automatically? Will they be given free of charge?	Free but changeable when user wants to customize.	On chargeable basis.
Will the supplier, dealer provide "hot line" support to assist with immediate problem solving? If so, at what cost? At what times will this support be available?	Yes	No such hotline for users support.
Is the supplier or dealer capable of giving enough ongoing education and training and other support?	Yes	Yes, but training needs has been observed among the users.
Can the supplier, dealer or some other organization provide all the hardware, software and maintenance requirements of the user?	No	No
Is a warranty offered in respect of specification of the system?	Yes	No
Will the software supplier/dealer make the program source code available to the user, either directly or by deposit with a third party (Escrow)?	No sharing of source code	Source code is not shared with the clients.
Are there any unduly restrictive conditions in the license for the software?	No	No
Would the software house be prepared to accept the Institute of Purchasing and Supply model contract?	No, source code should be provided by the client.	Source code is not shared with the clients.
<b>1.9 Performance of requisite accounting functions</b>		
Can the software be used by more than one person at the same time?	Yes	Yes, but resulting malfunction like loss of data, two vouchers saved concurrently merged into one.

Question	Vendor Response	Evaluation Confirmation
Can the same function (e.g. Purchase ledger) be used by more than one person at the same time?	Yes	Yes, but it can result in malfunction like loss of data, two vouchers saved concurrently merged into one.
Can the software support SRs and SSRs? How many such branches or companies can be supported? Can they be consolidated?	This can be added without any limitation as all the SR and SSRs are offline.	SR and SSR has separate schema locally installed. Their data periodically exported and imported at PR level.
Can the system consolidate entities with different charts of accounts?	No	One Software can handle one chart of accounts
Is multi-currency processing available? Is conversion to sterling automatic? (G/L, S/L, P/L, stock)	Only Two currencies are available i.e. USD and IDR. Conversion rate is entered by the user manually.	Only Two currencies are available i.e. USD and IDR. Conversion rate is entered manually by the user.
What are the currency capacities?		
What are the maximum and minimum exchange rates	No limit	No such checks and validations.
What is the maximum number of currencies?	Only 2.	IDR and USD - only two currency Only Two currency options are available. Entries are reports related to both the currencies are having mismatch. Forex rates are not master driven, it is entered by the end user.
What currency information is held?		
Currency code/description	IDR and USD currency is fixed	Only Two Currencies i.e. IDR and USD if fixed. Not master driven, Hardcoded one. In case of change of currency user has to go to supplier for changes.
Country	IDR and USD currency is fixed	
Currency rate table	IDR and USD currency is fixed	
Date rates effective	IDR and USD currency is fixed	
Previous rates held.	IDR and USD currency is fixed	
1.9.1 User controls?		
Can the base currency be selected?	It is IDR by-default.	By default, it works with base currency i.e IDR
Can the user override the exchange rates during a transaction?	Yes	No checks on exchange rates. It is entered by the user. Not master driven.

Question	Vendor Response	Evaluation Confirmation
Can the user change the exchange rates per account?	Yes	No checks on exchange rates. It is entered by the user. Not master driven.
Is there a restriction on accounts to a single selected currency?	No	No such restriction exists.
<b>1.9.2 Currencies</b>		
Currency processing		
Can the user manually override the currency calculation?	Yes	Yes, as it is not master table driven.
Are gains or losses on currency calculations automatically processed?	No	No such features.
Can the user override the calculation /processing of currency gains and losses?	No	No such features.
Can the user define the treatment of forex gains/losses (e.g. the nominal to write to)?	No	No such features.
How does the currency treat revaluations relating to?	IDR is fixed	Entries are fixed i.e. IDR only.
Ledgers (sales/purchases)	No	No such features.
Monetary assets/liabilities	No	No such features.
General ledger accounts	No	No such features.
Can ledger accounts be defined to take invoices / payments in specified currencies / multiple currencies?	Yes	Yes, with IDR and USD only
Currency input		
Does the system prevent the deletion of the active currency?	Currency is Fixed	Currency is hardcoded; hence deletion is not possible.
Does the system prevent use of duplicate currency codes?	No	Not master driven.
Can currency transactions be entered in selected currency and/or base currency?	IDR is fixed.	Works only on fixed currency.

Question	Vendor Response	Evaluation Confirmation
Are transactions held in selected currency and/or base currency?	IDR is fixed.	Works only on fixed currency.
Can transactions be entered in multiple currencies?	IDR is fixed.	IDR is fixed and entries in other currencies are not possible.
How does the system handle exchange differences?	Manual entry.	No checks on exchange rates. It is free field and works on user entered values.
What number of accounting periods is provided by the system?	Only One (1).	Accounting period is fiscal year (calendar year) and fixed for 12 months. One can't increase or decrease the months.
What is the minimum?	12 months minimum	Fixed for 12 months.
Can the length/ number of periods be adjusted to suit different user requirements?	No	Software lacks this feature.
How many accounting periods can be open at any one time?	Only One (1).	Only one accounting period is supported in one schema. New accounting year needs to be opened in new schema only. Software not able to handle multiple accounting period.
How many years can be open?	One instance will have one accounting period.	Major design flow. System works with one accounting period per schema.
Can a period or year be re-opened after it has been closed?	Can be accessed.	Closed accounting period can be reopened for use. But balances don't transfer automatically which is a major flaw.
Are the ends of accounting periods determined by the user rather than being set by the system?	User (fixed for 12 months)	User cannot determine the accounting period. It is fixed for 12 months.
Can data from all accounting periods be accessed at any given moment?	No. Data sets are divided on the basis of accounting periods.	Major design flow. System works with one accounting period per schema.
Can previous months be accessed for enquiries or reports?	Yes	Yes, this is possible.

Question	Vendor Response	Evaluation Confirmation
Does the system allow posting to more than one accounting period at a time?	It can be done as data sets are divided based on accounting periods.	This can be done but the balances need to be transferred manually.
Is it possible to allocate transactions to:		
Future periods?	Yes	No future transactional entries are allowed.
Previous closed periods?	Yes, it can be done but period has to be opened.	Previous closed period entries are possible only after opening it but balances do not update automatically.
A previously closed year?	Yes, it can be done but period has to be opened.	Previous closed year entries are possible only after opening it but balances do not update automatically.
If the system allows posting to previous or future accounting periods or years, does it:		
Flag/warn the user that it is occurring?	No	No such alerts / warnings are available.
Revise subsequent periods accordingly?	No	Lacks this feature.
Will transactions outside the current period be adequately reported and accounted for (e.g. on the Tax return)?	Not allowed	Lacks this feature.
Does the system permit use of budgets and provide comparisons between budgets and actuals? (G/L, S/L, P/L)	Available	No. All Budgets related processes are being done manually. Users are not using this feature and reporting bugs. Also, they are not comfortable to follow the process as it is lengthy.
What is the maximum value of transactions and of totals, which can be handled by the system?	13 digits	It allows a maximum of 13 digits.
What is the maximum number of transactions that can be handled by the system?	Limit is not in terms of Row but in terms of GB. 4 GB is the limit of table size	Limit is not in terms of Row but in terms of GB, 4 GB is the limit of table size.
What is the maximum number of accounts on each ledger (e.g. sales ledger, purchase ledger, nominal	One-to-one mapping	There is no subledger in this system. Not as per the standard accounting practices.

Question	Vendor Response	Evaluation Confirmation
ledger)?		
What is the size and format of account numbers on each ledger?	15 Digit	15 Digit
Are the control features provided by the software adequate to support effective user controls?		
Transaction sequencing?	12 Digit	12 Digit
Automatic dating of posting transactions?	Not available	No such features are available. User has to remember the dates, or they have to generate reports.
Identification of user id or program generating (i.e. the source) the transactions?	Yes	Not well managed. System lacks this feature.
Does the system have a facility for calculating interest on late payments?	No	No, it does not exist.

## Abipro Financial Accounting Software – Malaria Programme

Question	Vendor Response	Evaluation Confirmation
<b>1.1 Security and continuity of processing</b>		
<b>1.1.1 Access Control and Passwords</b>		
Are different levels of passwords provided to control access?	Yes	Yes, it is available but only for user level grants. Approval and other hierarchical level security matrix are absent.
Is this level of security appropriate for the expected level of business using the software?	Yes	Only User wise role and rights are being managed. No further security on Master data updation, Field level security, Approval level security is present.
Is each user required to have a personal password?	Yes	Yes, it is available, but administrator can see all passwords of all the users, which is a serious threat.
User Master – Edit	All user passwords is visible when cursor moves to the password field.	All user passwords are visible when cursor moves to the password field - Serious Security Breach.
Can a report be produced detailing all current users and their authority levels?	No	No such reports are available.
So, the security features cover:		
System access?	Can be accessed.	OS level security is being used; software does not comply this.
Company access?	Restricted.	Software is not designed for multi company/agency / unit handling. The entire PR needs to be configured separately.
Menu access (ledgers)?	Yes	Available.
Sub menu access (ledger facility)?	Yes	Available.
Field access?	No	Software lacks field level security throughout.
Does security allow for read and read/write access to be specified separately?	No	No read access feature found.
Can the menus be tailored by the software house or an educated user so that an individual user can only access those	Yes	Software firm can change the menu, but user can't do so.



Question	Vendor Response	Evaluation Confirmation
functions they are authorized to access?		
Does the system provide specific levels of password control to authorize master file amendments?	Only on PR level	Software lacks this feature. It is not available throughout the software. Except PR level.
Are there specific security procedures (by passwords or warnings) over the		
Update of ledgers?	Only at PR and SR level	Available but with very limited features.
Closing of accounting periods?	Only Finance Coordinator - Verification Pending	Agreed with supplier response.
Deletion or archiving of transactions	Only Super Admin Can Delete Transactions	Poorly managed, Not adhering to the software standards.
Is there a clear indication in the system or manuals as to how the data is backed-up and recovered?	No user's manual. IT person is trained to do so.	For Backup and Recovery no user's manuals are available. This is being carried out at system level by the vendor / IT person.
How is this provided:		
Within the software application?	Not done by the software	This feature is not available.
Within the operating system?	Yes	This can be done at the OS level.
Are any of these procedures automatic?	No	Not available.
Is the user forced or prompted to back-up at certain intervals?	Manually done at the user's end.	No such system related to user's backup is available. It is operated manually.
Can the intervals be customized?	Manual process	Not available.
<b>1.1.2 Recovery</b>		
Do the recovery procedures work?		Not available. Done at OS level by the vendor / IT team.
Does the system facilitate recovery procedures in the event of system failure? (E.g. Roll back to the last completed transaction).	Done manually.	No such recovery procedure is available.

Question	Vendor Response	Evaluation Confirmation
If system failure occurs part way through a batch or transaction, will the operator have to re-input the batch or only the transaction being input at the time of the failure?	Done manually.	Software lacks this feature.
Are there any features provided with the software to help track down processing problems?	No	Software lacks this feature.
Are system messages clear and are user responses properly structured to ensure that erroneous key strikes do not lead to inappropriate actions?	Not software driven process. Carried manually	Not available, software lacks this feature.
<b>1.1.3 System Log</b>		
Is there a system log which details?		
User activity?	Log is being maintained for major transactions only like Journal, Fixed Asset etc. For Master and other smaller transactions no log is being maintained. Text file is created as log with limited details. Software does not facilitate to view them.	Log management is very poor with this software. No Master updation log, No transactional log with details of the values, No log for transactional data updation. Logs are created in text file which is accessible to all the user and user can delete and alter the log whenever required. It is a big threat.
Error messages?	Not available	No Logs for Error Messages available.
Security violations?	Not available	No Logs for Error Messages available.
<b>1.1.4 Date Handling</b>		
What are the procedures for handling dates? (E.g. 2-digit, 4 digits).	4 Digit Dates	4 Digit Dates
In the case of two digits what is the break point for the century?		4 Digit Dates
Are dates handled consistently throughout the software?	Yes	4 Digit Dates throughout.

Question	Vendor Response	Evaluation Confirmation
<b>1.1.5 Currencies</b>		
What approach will the supplier take towards handling the Multiple Currencies?	IDR and USD - only two currency options are available. Entries are reports related to both the currencies are having mismatch. Forex rates are not master driven, it is entered by the end user.	System does not have currency master driven option. Two currencies are fixed and hardcoded into the software ie. IDR and USD. Ideal software shall have currency master.
<b>1.2 Input of transactions:</b> The following sections in Input of transactions, File maintenance, Processing and Reports are primarily aimed at the three main accounting ledgers (General Ledger, Sales Ledger and Purchase Ledger).		
<b>1.2.1 Controls</b>		
Is data input controlled by self-explanatory menu options (and is these menus application specific)?	Yes	Up to some extent it is available.
What are the control features which ensure completeness and accuracy of data input e.g., batch control, matching, review of audit trail; are all input transactions subject to this control?	At local level validation	Poorly managed, Not adhering to the software standard.
<b>1.2.2 Errors</b>		
Are input errors highlighted? Are they?		
Rejected and reported on screen?	Notification Type	Only at local Notification level.
Rejected and error reports generated?	No	Not available
Accepted and posted to suspense?	No	Not available
<b>1.2.3 Audit Trails</b>		
Is a detailed audit trail of all input data generated?		

Question	Vendor Response	Evaluation Confirmation
Are transactions allocated a unique reference number by the system?	No Unique number allocation	Poorly managed, Not adhering to the software standard.
Is this trail adequately protected from deletion?	No. Audit Log file is a text file which can be seen and modify by any user.	Big security threat.
<b>1.3 File maintenance</b>		
<b>1.3.1 Menu Control</b>		
Is the creation or amendment of standing data (e.g. customer account details) controlled by menu options and are these menus application-specific?	Menus are same but option gets disabled if the user has no rights/grants.	Entry and updation is being carried out by single screen.
<b>1.3.2 Input Validation</b>		
Does the system provide input validation checks? (e.g. account number validation by displaying the underlying information relating to the account codes such as the description, completeness checks and format checks, i.e. checking that the information has been keyed in correctly).	Validation is in place	Limited input validation as the software version is very old and not secured.
<b>1.3.3 Reports</b>		
Are reports available for users to identify all master file changes?	Not available	System lacks this important feature.
Can reports be invoked which identify the fields which have been modified?	Not available	System lacks this important feature.
Would it be possible to show that these reports provide a complete record of all such changes?	Not available	System lacks this important feature.
Do the reports show how the fields have been modified? (E.g. before and after).	Not available	System lacks this important feature.
If the system uses a lot of standing	Not available	No such parameter, tables are there throughout the software.

Question	Vendor Response	Evaluation Confirmation
information which changes frequently or regularly, does the system allow for such changes to be affected using parameters or tables?		
If so, is the use of such parameters or tables adequately reported?	Not available	No such parameter, tables are there throughout the software.
Is proper control to be exercised over changes to such parameters? (If so, how? For example, using system facilities such as passwords or by inspection of appropriate reports).	Not available	No such parameter, tables are there throughout the software.
Does the system allow selective archiving of old data on a user-defined basis?	Not available	Software lacks this feature. It is not available throughout the software.
Can this data still be used by the report generator?	Not available	Not available in the software.
Can archived data be restored?	Not available	No archival of data from the software.
Are there password controls over the handling (retrieval/saving etc.) of archived data?	Not available	No archival of data from the software.
<b>1.4 Processing</b>		
Is there an audit trail of all changes to transactions which have updated the ledgers?	Not getting recorded into log file.	Log files are maintained poorly.
Does the system warn the user when the system is out of balance?	Not available	Software lacks this feature. It is not available throughout the software.
<b>1.5 User documentation:</b> This section applies to any of; online, hardcopy or other (e.g. WWW) documentation – specify which are applicable.		
<b>1.5.1 Documentation</b>		
Is the manual clearly laid out and understandable?	Not Received any comments from user's side.	Very basic user's manual is available. Not updated along with program level changes / customization.

Question	Vendor Response	Evaluation Confirmation
Is the manual comprehensive and accurate?	Yes	Very Basic.
Is there an index to the manual?	No	No Index.
Is it easy to locate specific topics in the manual when required?	No	Difficult to locate.
Is it easy to follow through all procedures in the manual?	Yes	All processes are not listed.
Does the manual include:		
A tutorial section?	No	No tutorial section available.
A guide to basic functions?	Yes	Only basic function guide is available.
Pictures of screens?	Yes	Yes available
Completed examples included in the manual?	Yes	No such examples exist
Specific “error correction” procedures.	No	No such error correction exists.
Does the documentation clearly specify the actions to be taken by users at each important stage of processing?	No	Not available
Are help screens available relating to the task in hand? (context sensitive help).	No	Not available
Do they provide on-line instructions on how to use features of the software?	No	Not available
Can they be edited or prepared by the user?	No	Not available
Will the software supplier make the detailed program documentation (e.g. file definitions for third party links) available to the user, either directly or by deposit with a third party?	No	Not available

Question	Vendor Response	Evaluation Confirmation
<b>1.6 Efficiency</b>		
<b>1.6.1 Menus</b>		
Are the various functions of the system menu-driven, or otherwise easy to initiate? Is there a good response time in the initiation of functions?	Yes	Functions are menu driven but difficult to initiate. Response time also is not satisfactory.
Is data entry easily repeated if similar to previous entry?	Yes	Not available.
<b>1.6.2 Record Lock</b>		
Does the system prevent access to a record while it is being updated? Is the locking at file (e.g. purchase ledger) or record (e.g. supplier's account) level?	Yes	Observed merged vouchers which have been saved parallely by two users. Major flow /error. System lack reliability.
Does the system allow for the running of reports whilst records are being updated?	No till the data is updated.	As per client-server architecture norms.
<b>1.6.3 System Log</b>		
Does the system retain a log of file updates until the next occasion on which the relevant information is reported or the relevant file used in a regular control procedure?	No	No log file related to updates. No such standard exists.
Can regular reports be easily duplicated if required?	Yes	Yes
Does the system warn the user when space is becoming short?	Yes. FoxPro will alert the users	Software does not warn the user related to space full. This is done by OS instead.
<b>1.7 Integration and www facilities</b>		
<b>1.7.1 Integration</b>		
Are the different accounting applications integrated?	Cannot be integrated as charts of accounts are different and master file is not common.	System lacks this feature.



Question	Vendor Response	Evaluation Confirmation
Are they integrated on real time basis or batch basis?	Cannot be integrated as charts of accounts are different and master file is not common.	System lacks this feature.
Can the integration of batches be by batch, weekly or monthly?	Cannot be integrated as charts of accounts are different and master file is not common.	System lacks this feature.
Is the ledger updating process satisfactorily controlled by the production of control reports?	Cannot be integrated as charts of accounts are different and master file is not common.	System lacks this feature.
What operating systems does the system run under?	Microsoft Windows	Only with Microsoft Windows
Can more than one system function be performed concurrently?	Yes	Yes, but accuracy drops.
Can the software be linked to other packages e.g. word processing, graphics, financial modeling, to provide alternative display and reporting facilities?	Output can be pushed but not as input.	No such linkage available.
Is the software compatible with XML standards? If so in what respect? (Input/output/ other)?	No	No
<b>1.8 Support and maintenance</b>		
Will the supplier or dealer provide corrections to the programs? Are bug fixes free of charge - for how long?	Free	Free but delayed response.
Will the supplier or dealer provide general enhancements to the programs? Will these be provided automatically? Will they be given free of charge?	Free but changeable when user wants to customize	On chargeable basis.
Will the supplier, dealer provide "hot line" support to assist with immediate problem solving? If so, at what cost? At what times will this support be available?	Yes	No such hotline for users support is available.

Question	Vendor Response	Evaluation Confirmation
Is the supplier or dealer capable of giving enough ongoing education and training and other support?	Yes	Yes, but the training needs have been observed among the users.
Can the supplier, dealer or some other organization provide all the hardware, software and maintenance requirements of the user?	No	No
Is a warranty offered in respect of specification of the system?	Yes	No
Will the software supplier/dealer make the program source code available to the user, either directly or by deposit with a third party (Escrow)?	No sharing of source code	Source code is not shared with the clients.
Are there any unduly restrictive conditions in the licenses for the software?	No	No
Would the software house be prepared to accept the Institute of Purchasing and Supply model contract?	No source code shall be provided by the client at any means	Source code is not shared with the clients.
<b>1.9 Performance of requisite accounting functions</b>		
Can the software be used by more than one person at the same time?	Yes	Yes, but with some limitations.
Can the same function (e.g. Purchase ledger) be used by more than one person at the same time?	Yes	Yes, but with some limitations.
Can the software support SRs and SSRs? How many such branches or companies can be supported? Can they be consolidated?	This can be added without any limitation as all the SR and SSRs are offline. Disintegrated system for SRs and SSRs. All SRs and SSRs work independently and periodic data is sent which is further uploaded into the system manually.	Lead to data fracture and inconsistency. Resulting in wrong reports.

Question	Vendor Response	Evaluation Confirmation
Can the system consolidate entities with different charts of accounts?	One Software can handle one chart of accounts	Software does not handle this. One Software can handle one chart of accounts
Is multi-currency processing available? Is conversion to sterling automatic? (G/L, S/L, P/L, stock)	Only Two currencies are available i.e. USD and IDR. Conversion rate is entered by the user manually.	IDR and USD - only two currency Only Two currency options are available. Entries are reports related to both the currencies are having mismatch. Forex rates are not master driven, it is entered by the end user. Only Two currency options are available. Entries are reports related to both the currencies are having mismatch. Forex rates are not master driven, it is entered by the end user.
What are the currency capacities?		
What are the maximum and minimum exchange rates	No checks	No checks and validations.
What is the maximum number of currencies?	Only Two (2).	IDR and USD - only two currency Only Two currency options are available. Entries are reports related to both the currencies are having mismatch. Forex rates are not master driven, it is entered by the end user.
What currency information is held?		
Currency code/description	IDR and USD currencies are fixed.	Only Two Currencies i.e. IDR and USD are fixed. Not master driven, Hardcoded one. In case of change of currency user has to go to supplier for changes.
Country	IDR and USD currency are fixed	
Currency rate table	Not available, IDR and USD currency are fixed	
Date rates effective	Not available, IDR and USD currency are fixed	
Previous rates held.	Not available, IDR and USD currency are fixed	
<b>1.9.1 User Control</b>		
User controls?		

Question	Vendor Response	Evaluation Confirmation
Can the base currency be selected?	By default, it works with the base currency i.e. IDR	By default, it works with the base currency i.e. IDR
Can the user override the exchange rates during a transaction?	Yes, as it is not table driven	No checks on exchange rates. It is entered by the user. Not master driven.
Can the user change the exchange rates per account?	Yes, as it is not table driven	No checks on exchange rates. It is entered by the user. Not master driven.
Is there a restriction on accounts to a single selected currency?	No	No such restriction exists.
<b>1.9.2 Currencies</b>		
Currency processing		
Can the user manually override the currency calculation?	Yes, as it is not table driven.	Yes, as it is not master table driven.
Are gains or losses on currency calculations automatically processed?	Not available.	No such features.
Can the user override the calculation /processing of currency gains and losses?	Not available.	No such features.
Can the user define the treatment of forex gains/losses (e.g. the nominal to write to)?	Not available.	No such features.
Can ledger accounts be defined to take invoices / payments in specified currencies / multiple currencies:	IDR is fixed.	Entries are fixed i.e. IDR only.
Currency input		
Does the system prevent the deletion of the active currency?	Currency is Fixed	Currency is hardcoded; hence deletion is not possible.
Does the system prevent use of duplicate currency codes?	No	Not a master driven.
Can currency transactions be entered in selected currency and/or base currency?	IDR is fixed	Works only on fixed currency.

Question	Vendor Response	Evaluation Confirmation
Are transactions held in selected currency and/or base currency?	IDR is fixed	Works only on fixed currency.
Can transactions be entered in multiple currencies?	IDR is fixed	IDR is fixed and entries in other currencies are not possible.
How does the system handle exchange differences?	Not available, Manual entry	No checks on exchange rates. It is free field and works on user entered values.
What number of accounting periods is provided by the system?	Only One	Accounting period is fiscal year (calendar year) and fixed for 12 months. One can't increase or decrease the months.
What is the minimum?	12 months minimum	Fixed for 12 months.
Can the length/ number of periods be adjusted to suit different user requirements?	No	Software lacks this feature.
How many accounting periods can be open at any one time?	Only one (1).	Only one accounting period is supported in one schema. New accounting year needs to be opened in new schema only. Software not able to handle multiple accounting period.
How many years can be open?	One instance will have one accounting period	Major design flow. System works with one accounting period per schema.
Can a period or year be re-opened after it has been closed?	Can be accessed.	Closed accounting period can be reopened for use. But balances don't transfer automatically which is a major flaw.
Are the ends of accounting periods determined by the user rather than being set by the system?	User (fixed for 12 months)	User cannot determine the accounting period. It is fixed for 12 months.
Can data from all accounting periods be accessed at any given moment?	No. Data sets are divided based on accounting periods.	Major design flow. System works with one accounting period per schema.
Can previous months be accessed for enquiries or reports?	Yes	Yes, this is possible.
Does the system allow posting to more than one accounting period at a time?	That can be done as data sets are divided based on accounting periods.	This can be done but the balances need to be transferred manually.

Question	Vendor Response	Evaluation Confirmation
Is it possible to allocate transactions to?		
Future periods?	No	No, future transactional entries are allowed.
Previous closed periods?	Yes, can be but period has to be opened.	Previous closed period entries are possible only after opening it but balances do not update automatically.
A previously closed year?	Yes, can be but period has to be opened.	Previous closed year entries are possible only after opening it but balances do not update automatically.
If the system allows posting to previous or future accounting periods or years, does it:		
Flag/warn the user that it is occurring?	No	No such alerts / warnings available.
Revise subsequent periods accordingly?	No	Lacks this feature.
Will transactions outside the current period be adequately reported and accounted for (e.g. on the Tax return)?	Not allowed	Lacks this feature.
Does the system permit use of budgets and provide comparisons between budgets and actuals? (G/L, S/L, P/L)	Feature Available	No. All Budgets related processes are being done manually. Users are not using this feature and reporting bugs. Also they are not comfortable to follow the process as it is lengthy.
What is the maximum value of transactions and of totals that can be handled by the system?	13 digits	It allows maximum of 13 digits.
What is the maximum number of transactions that can be handled by the system?	Limit is not in terms of Row but in terms of GB, 4 GB is the limit of table size	Limit is not in terms of Row but in terms of GB, 4 GB is the limit of table size.
What is the maximum number of accounts on each ledger (e.g. sales ledger, purchase ledger, nominal ledger)?	One to one mapping	There is no subledger in this system. Not as per the standard accounting practices.
What is the size and format of account numbers on each ledger?	15 Digits	15 Digits
Are the control features provided by the software adequate to support effective user		

Question	Vendor Response	Evaluation Confirmation
controls?		
Transaction sequencing?	12 Digits	12 Digits
Automatic dating of posting transactions?	Not available	No such features are available. User has to remember the dates or they have to generate reports.
Identification of user id or program generating (i.e. the source) the transactions?	Yes	Not well managed. System lacks this feature completely.



## Gopie Accounting Software - Tuberculosis Programme

Question	Individual Consultant Response	Evaluation Confirmation
<b>1.1 Security and continuity of processing</b>		
<b>1.1.1 Access Control and Passwords</b>		
Are different levels of passwords provided to control access?	Yes	Yes, available but only at user level grants. Approval and other hierarchical level security matrix are available with very basic level of access.
Is this level of security appropriate for the expected level of business using the software?	Yes	Only User wise role and rights are being managed. No further security on Master data updation, Field level security, Approval level security is available.
Is each user required to have a personal password?	Yes	Yes, this is available, but administrator can see all user's password which is a serious threat to entire system.
Can a report be produced detailing all current users and their authority levels?	Yes	Available with basic information.
So, the security features cover:		
System access?	Yes	Operating System level security is being used; software does not comply this.
Company access?	Yes	Software is not designed for multi company/agency / unit handling. The entire PR needs to be configured separately.
Menu access (ledgers)?	Yes	Software is not designed for multi company/agency / unit handling. The entire PR needs to be configured separately.
Sub menu access (ledger facility)?	Yes	Available.
Field access?	No	Available.
Does security allow for read and read/write access to be specified separately?	Only Read and Write access.	Software lacks field level security through.
Can the menus be tailored by the software house or an educated user so that an individual user can only access those functions they are authorized to access?	Yes	Software firm can change the menu, but user can't do so.

Question	Individual Consultant Response	Evaluation Confirmation
Does the system provide specific levels of password control to authorize master file amendments?	No	Software lacks this feature. It is not available.
Are there specific security procedures (by passwords or warnings) over the		
Update of ledgers?	Update of ledger is done with the permission of higher authority, but it is manually carried out.	No password security control available for update of Ledger.
Closing of accounting periods?	Senior authority can only close it.	Agreed with supplier response.
Deletion or archiving of transactions	Higher authority can delete the transaction before closing.	Poorly managed, Not adhering to the software standard.
Is there a clear indication in the system or manuals as to how the data is backed-up and recovered?	Backup and Recovery is being carried out at database level. Software does not provide the same.	For Backup and Recovery there is no user's manual are available. This is being carried out at system level by the vendor / IT person.
How is this provided:		
Within the software application?	No	Feature is missing.
Within the operating system?	Yes	Yes, this can be done at the OS level.
Are any of these procedures automatic?	No	Not available.
Is the user forced or prompted to back-up at certain intervals?	No	No such system available related to user's backup. It is the manual operation.
Can the intervals be customized?	No	Not available.
<b>1.1.2 Recovery</b>		
Do the recovery procedures work?	Recovery is being done at OS level only. Software does not have this feature.	Not available. Done at OS level by the vendor / IT team.
Does the system facilitate recovery procedures in the event of system failure? (E.g. Roll back to the last completed transaction).	Recovery is being done at OS level only. Software does not have this feature.	No such recovery procedure is available.

Question	Individual Consultant Response	Evaluation Confirmation
If system failure occurs part way through a batch or transaction, will the operator have to re-input the batch or only the transaction being input at the time of the failure?	Not available	The software lacks this feature.
Are there any features provided with the software to help track down processing problems?	Only with the administrator level	Such feature is missing.
Are system messages clear and are user responses properly structured to ensure that erroneous key strikes do not lead to inappropriate actions?	Available with Basic level assistance.	Available up to a very limited extent.
<b>1.1.3 System Log</b>		
Is there a system log which details?		
User activity?	Yes, available with very basic level	Log management is very poor with this software. No Master updation log, No transactional log with details of the values, No log for transactional data updation. Logs are created in text file which is accessible to all the user and user can delete and alter the log whenever required. It is a big threat.
Error messages?	Only system error messages are getting saved into log.	No Log for Error Messages is available.
Security violations?	Not available	No Log for Security Violations is available.
<b>1.1.4 Date Handling</b>		
What are the procedures for handling dates? (E.g. 2-digit, 4 digits).	Four Digit format is being used	4 Digit Dates
In the case of two digits what is the break point for the century?	Four Digit format is being used	4 Digit Dates
Are dates handled consistently throughout the software?	Four Digit format is being used	4 Digit Dates throughout.

Question	Individual Consultant Response	Evaluation Confirmation
<b>1.1.5 Currencies</b>		
What approach will the supplier take towards handling the Multiple Currencies?	Only two currencies are being managed. Both are fixed not master driven.	System does not have currency master driven option. Two currencies are fixed and hardcoded into the software i.e. IDR and USD. Ideal software shall have currency master.
<b>1.1.6 Database</b>		
MS SQL	Version 2012	
<b>1.2 Input of transactions:</b> The following sections in Input of transactions, File maintenance, Processing and Reports are primarily aimed at the three main accounting ledgers (General Ledger, Sales Ledger and Purchase Ledger).		
<b>1.2.1 Controls</b>		
Is data input controlled by self-explanatory menu options (and is these menus application specific)?	Yes	Up to some extent it is available.
What are the control features which ensure completeness and accuracy of data input e.g., batch control, matching, review of audit trail; are all input transactions subject to this control?	Input validation is in place. Batch Control and Audit trail-based review is not getting done.	Poorly managed, Not adhering to the software standard.
<b>1.2.2 Errors</b>		
Are input errors highlighted? Are they?		
Rejected and reported on screen?	Yes.	Only at local notification level.
Rejected and error reports generated?	No.	Not available
Accepted and posted to suspense?	Not available	Not available
<b>1.2.3 Audit Trails</b>		
Is a detailed audit trail of all input data generated?		
Are transactions allocated a unique reference number by the system?	No.	Poorly managed, Not adhering to the software standard.

Question	Individual Consultant Response	Evaluation Confirmation
Is this trail adequately protected from deletion?	Audit Trail cannot be deleted. Only this can be done from SQL database server level.	Not as per standard of Software systems.
<b>1.2.4 Entry Problem</b>		
Entries are sometimes not saved hence data loss.	Yes.	Software still has bugs.
Sometimes multiple vouchers get merged into one due to simultaneous saving of users.	This happens when same type of voucher in the same department is being punch by two or more users simultaneously.	Software fails to manage concurrent transactions. Record locking fails hence this happens.
<b>1.2.5 Export / Import</b>		
Multiple Import	Replaces the data without delicacy. From 2019 onwards, import is no more required. All the users are directly punching data into software.	New system is now imported free.
<b>1.3 File maintenance</b>		
<b>1.3.1 Menu Control</b>		
Is the creation or amendment of standing data (e.g. customer account details) controlled by menu options and are these menus application-specific?	Yes	Entry and updation is being carried out by single screen.
<b>1.3.2 Input Validation</b>		
Does the system provide input validation checks? (E.g. account number validation by displaying the underlying information relating to the account codes such as the description, completeness checks and format checks, i.e. checking that the information has been keyed in correctly).	Yes	Limited input validation as the software version is very old and not secured.

Question	Individual Consultant Response	Evaluation Confirmation
<b>1.3.3 Reports</b>		
Are reports available for users to identify all master file changes?	No	System lacks this important feature.
Can reports be invoked which identify the fields which have been modified?	No	System lacks this important feature.
Would it be possible to show that these reports provide a complete record of all such changes?	No	System lacks this important feature.
Do the reports show how the fields have been modified? (e.g. before and after).	No	System lacks this important feature.
If the system uses a lot of standing information which changes frequently or regularly, does the system allow for such changes to be affected through the use of parameters or tables?	No	No such parameter table is there throughout the software.
If so, is the use of such parameters or tables adequately reported?	No	No such parameter table is there throughout the software.
Is proper control to be exercised over changes to such parameters? (If so, how? For example, using system facilities such as passwords or by inspection of appropriate reports).	No	No such parameter table is there throughout the software.
Does the system allow selective archiving of old data on a user-defined basis?	No, Is being done manually by the administrator	Software lacks this feature. It is not available throughout the software.
Can this data still be used by the report generator?	No	Not available in the software.
Can archived data be restored?	Yes, with the help of administrator	No archival of data from the software.
Are there password controls over the handling (retrieval/saving etc.) of archived data?	Not in the software level. It is being done at database level.	No archival of data from the software.
<b>1.4 Processing</b>		
Is there an audit trail of all changes to transactions which have updated the ledgers?	Only User and date time is being recorded.	Log files are maintained poorly.

Question	Individual Consultant Response	Evaluation Confirmation
Does the system warn the user when the system is out of balance?	No	Software lacks this feature. It is not available throughout the software.
<b>1.5 User documentation:</b> This section applies to any of; online, hardcopy or other (e.g. WWW) documentation – specify which are applicable.		
<b>1.5.1 Documentation</b>		
Is the manual clearly laid out and understandable?	Yes	Very basic user's manual is available. Not updated along with program level changes / customization.
Is the manual comprehensive and accurate?	Yes	Very Basic
Is there an index to the manual?	No	No Index
Is it easy to locate specific topics in the manual when required?	No	Difficult to locate
Is it easy to follow through all procedures in the manual?	Yes	All processes are not listed.
Does the manual include:		
A tutorial section?	With the help of video	No tutorial section available.
A guide to basic functions?	Yes	Only basic function guide is available.
Pictures of screens?	Yes	Yes, available.
Completed examples included in the manual?	No	No such examples exist
Specific "error correction" procedures.	No	No such error correction exists.
Does the documentation clearly specify the actions to be taken by users at each important stage of processing?	No	Not available
Are help screens available relating to the task in hand? (context sensitive help).	No	Not available
Do they provide on-line instructions on how to use features of the software?	No	Not available



Question	Individual Consultant Response	Evaluation Confirmation
Can they be edited or prepared by the user?	Yes	Not available
Will the software supplier make the detailed program documentation (e.g. file definitions for third party links) available to the user, either directly or by deposit with a third party?	No	Not available
<b>1.6 Efficiency</b>		
<b>1.6.1 Menus</b>		
Are the various functions of the system menu-driven, or otherwise easy to initiate? Is there a good response time in the initiation of functions?	No	Functions are menu driven but difficult to initiate. Response time also is not satisfactory.
Is data entry easily repeated if like previous entry?	No	Not available.
<b>1.6.2 Record Lock</b>		
Does the system prevent access to a record while it is being updated? Is the locking at file (e.g. purchase ledger) or record (e.g. supplier's account) level?	No	Observer merged vouchers which have been saved parallelly by two users. Major flow / error. System lack reliability.
Does the system allow for the running of reports whilst records are being updated?	Yes	As per client server architecture norms.
<b>1.6.3 System Log</b>		
Does the system retain a log of file updates until the next occasion on which the relevant information is reported or the relevant file used in a regular control procedure?	Only History Log is of RDBMS rest log files are being managed locally	No log file related to updates. No such standard exists.
Can regular reports be easily duplicated if required?	Yes	Yes
Does the system warn the user when space is becoming short?	Yes	Software does not warn the user related to space full. This is done by OS instead.

Question	Individual Consultant Response	Evaluation Confirmation
<b>1.7 Integration and www facilities</b>		
<b>1.7.1 Integration</b>		
Are the different accounting applications integrated?	Yes, up to some extent	System lacks this feature.
Are they integrated on real time basis or batch basis?	Online Realtime	System lacks this feature.
Can the integration of batches be by batch, weekly or monthly?	Online not batch	System lacks this feature.
Is the ledger updating process satisfactorily controlled by the production of control reports?	Yes	System lacks this feature.
What operating systems does the system run under?	Windows Server 2012	Only with Microsoft Windows
Can more than one system function be performed concurrently?	Yes	Yes, but accuracy drops.
Can the software be linked to other packages e.g. word processing, graphics, financial modeling, to provide alternative display and reporting facilities?	No	No such linkage available.
Is the software compatible with XML standards? If so in what respect? (input/ output/ other)?	Only Reports has XML output	No
<b>1.8 Support and Maintenance</b>		
Will the supplier or dealer provide corrections to the programs? Are bug fixes free of charge - for how long?	Yes, for last 5 months it is getting done and will provide forever	Free but delayed response.
Will the supplier or dealer provide general enhancements to the programs? Will these be provided automatically? Will they be given free of charge?	This is being done on payment basis	On chargeable basis.

Question	Individual Consultant Response	Evaluation Confirmation
Will the supplier, dealer provide “hot line” support to assist with immediate problem solving? If so, at what cost? At what times will this support be available?	No	No such hotline for users supports
Is the supplier or dealer capable of giving sufficient ongoing education and training and other support?	Yes	Yes, but training needs has been observed among the users.
Can the supplier, dealer or some other organisation provide all the hardware, software and maintenance requirements of the user?	Yes if desired	No
Is a warranty offered in respect of specification of the system?	Yes	No
Will the software supplier/dealer make the program source code available to the user, either directly or by deposit with a third party (Escrow)?	Yes	Source code is not shared with the clients.
Are there any unduly restrictive conditions in the license for the software?	No	No
Would the software house be prepared to accept the Institute of Purchasing and Supply model contract?	No	Source code is not shared with the clients.
<b>1.9 Performance of requisite accounting functions</b>		
Can the software be used by more than one person at the same time?	Yes	Yes, but with limitations.
Can the same function (e.g. Purchase ledger) be used by more than one person at the same time?	Yes	Yes, but with limitations.
Can the software support SRs? How many such branches or companies can be	40 SRs are there but software has no limit.	Lead to fracture and inconsistent data. Resulting wrong reports.

Question	Individual Consultant Response	Evaluation Confirmation
supported? Can they be consolidated?		
Can the system consolidate entities with different charts of accounts?	Single chart of accounts used by main office along with PR's	Software does not handle this. One Software can handle one chart of accounts
Is multi-currency processing available? Is conversion to sterling automatic? (G/L, S/L, P/L, stock)	Only IDR and USD. Rate conversion is manual	IDR and USD - only two currency Only Two currency options are available. Entries are reports related to both the currencies are having mismatch. Forex rates are not master driven, it is entered by the end user. Only Two currency options are available. Entries are reports related to both the currencies are having mismatch. Forex rates are not master driven, it is entered by the end user.
What are the currency capacities?		
What are the maximum and minimum exchange rates	It is being taken manual hence no minima and maxima	No such checks and validations.
What is the maximum number of currencies?	Only Two (2).	IDR and USD - only two currency Only Two currency options are available. Entries are reports related to both the currencies are having mismatch. Forex rates are not master driven, it is entered by the end user.
What currency information is held?		
Currency code/description	Fixed Currency i.e. only IDR and USD	Only Two Currencies i.e. IDR and USD if fixed. Not master driven, Hardcoded one. In case of change of currency user has to go to supplier for changes.
Country	Fixed Currency i.e. only IDR and USD	
Currency rate table	Fixed Currency i.e. only IDR and USD	
Date rates effective	Fixed Currency i.e. only IDR and USD	
Previous rates held.	Fixed Currency i.e. only IDR and USD	

Question	Individual Consultant Response	Evaluation Confirmation
<b>1.9.1 User Control</b>		
User controls?		
Can the base currency be selected?	Base currency is IDR, and this is fixed	By default, it works with base currency i.e IDR
Can the user override the exchange rates during a transaction?	This is manual	No checks on exchange rates. It is entered by the user. Not master driven.
Can the user change the exchange rates per account?	Not possible	No checks on exchange rates. It is entered by the user. Not master driven.
Is there a restriction on accounts to a single selected currency?	Derived from master hence cannot be changed	No such restriction exists.
<b>1.9.2 Currencies</b>		
Currency processing		
Can the user manually override the currency calculation?	No, it is master driven	Yes, as it is not master table driven.
Are gains or losses on currency calculations automatically processed?	Yes	No such features.
Can the user override the calculation /processing of currency gains and losses?	No	No such features.
Can the user define the treatment of forex gains/losses (e.g. the nominal to write to)?	Yes	No such features.
Can ledger accounts be defined to take invoices / payments in specified currencies / multiple currencies?	Yes, but only for IDR and USD	Entries are fixed i.e. IDR only.
Currency input		
Does the system prevent the deletion of the active currency?	No IDR is fixed as base currency	Currency is hardcoded; hence deletion is not possible.

Question	Individual Consultant Response	Evaluation Confirmation
Does the system prevent use of duplicate currency codes?	No IDR is fixed as base currency	Not a master driven.
Can currency transactions be entered in selected currency and/or base currency?	No IDR is fixed as base currency	Works only on fixed currency.
Are transactions held in selected currency and/or base currency?	Only IDR and USD	Works only on fixed currency.
Can transactions be entered in multiple currencies?	only IDR and USD	IDR is fixed and entries in other currencies are not possible.
How does the system handle exchange differences?	With the help of Forex rate maintained in the daily record.	No checks on exchange rates. It is free field and works on user entered values.
What number of accounting periods is provided by the system?	Fiscal year	Accounting period is fiscal year (calendar year) and fixed for 12 months. One can't increase or decrease the months.
What is the minimum?	One Month	Fixed for 12 months.
Can the length/ number of periods be adjusted to suit different user requirements?	Yes	Software lacks this feature.
How many accounting periods can be open at any one time?	Only one at a time	Only one accounting period is supported in one schema. New accounting year needs to be opened in new schema only. Software not able to handle multiple accounting period.
How many years can be open?	Only one at a time	One year is active at a time.
Can a period or year be re-opened after it has been closed?	Yes	Yes, it can be done.
Are the ends of accounting periods determined by the user rather than being set by the system?	Yes, selected by the user.	User may select and change
Can data from all accounting periods be accessed at any given moment?	Yes	Yes, this can be
Can previous months be accessed for enquiries or reports?	Yes	Yes, this is possible.

Question	Individual Consultant Response	Evaluation Confirmation
Does the system allow posting to more than one accounting period at a time?	No	This can be done but the balances need to be transferred manually.
Is it possible to allocate transactions to?		
Future periods?	Future date entry not allowed	No future transactional entries are allowed.
Previous closed periods?	Yes	Previous closed period entries are possible only after opening it but balances do not update automatically.
A previously closed year?	Yes	Previous closed year entries are possible only after opening it but balances does not update automatically.
If the system allows posting to previous or future accounting periods or years, does it:	No future entry allowed	
Flag/warn the user that it is occurring?	No future entry allowed	No such alerts / warnings available.
Revise subsequent periods accordingly?	No future entry allowed	Lacks this feature.
Will transactions outside the current period be adequately reported and accounted for (e.g. on the Tax return)?	No future entry allowed	Lacks this feature.
Does the system permit use of budgets and provide comparisons between budgets and actuals? (G/L, S/L, P/L)	Yes	No. All Budgets related processes are being done manually. Users are not using this feature and reporting bugs. Also, they are not comfortable to follow the process as it is lengthy.
What is the maximum value of transactions and of totals that can be handled by the system?	18 Digit	It allows maximum of 18 digits.
What is the maximum number of transactions that can be handled by the system?	No limitation	RDBMS does not have limit
What is the maximum number of accounts on each ledger (e.g. sales ledger, purchase ledger, nominal ledger)?	No	There is no subledger in this system. Not as per the standard accounting practices.
What is the size and format of account numbers on each ledger?	11 digits with alphanumeric character set	11 Digit



Question	Individual Consultant Response	Evaluation Confirmation
Are the control features provided by the software adequate to support effective user controls?		
Transaction sequencing?	Yes	Yes available
Automatic dating of posting transactions?	No	No such features are available. User has to remember the dates, or they have to generate reports.
Identification of user id or program generating (i.e the source) the transactions?	Yes	Not well managed. System lacks this feature completely.

## 6.2 Functional Evaluation Questionnaire

### Abipro Financial Accounting Software - HIV Programme

Question	PR Process Owners Comments	Vendor Response	Evaluation Confirmation
<b>1.1 General Ledgers</b>			
<b>1.1.1 Automatic reconciliation of GL with sub-ledgers</b>		Yes	
What are the controls to ensure the internal integrity of the ledger(s) or the accounting information, e.g. control of accounts?	No control available	Yes	System lacks this very important features.
Is the ledger “open item”, rather than “balance forward” (or capable of being maintained as either)? (S/L, P/L, G/L).	Opening Balance needs to be entered manually when new fiscal year is being opened.	Due to USD rate change Ledger opening balance needs to be updated manually every year	As per standard accounting practice, opening balances should be entered only once in the beginning only.
Are all transactions adequately identified on screen as to type and as to debit or credit?	Manually Dr and Cr entry has been done.	This should not happen as voucher without matching credit and debit will not get saved.	Manually Dr and Cr entry has been done. Mismatch Vouchers also gets saved sometimes.
Is this check done on switching on or on ledger update?	Ledger switching is not available.	Balance sheet and ledger mismatch was due to wrong department and wrong account head selected.	Balance sheet and ledgers are having different balances.
Does the system include routines for recovery from abnormal termination (e.g. power cuts)? Are these automated? Do they roll back to the last completed transaction?	Not available.	Due to inappropriate Export and Import this happened.	This is not available and causing partial vouchers, mismatch vouchers. Sometimes two vouchers of different users are getting merged.
<b>1.1.2 Accounting journal adjustments for current and previous periods</b>		Can be accessible	

Question	PR Process Owners Comments	Vendor Response	Evaluation Confirmation
Does the system permit multi debit/credit journals?	Yes	Restricted	
<b>1.1.3 Month-end Closure capability</b>		Yes	
Does the system ensure that menu options or programs are executed in the correct sequence (e.g. ensure outstanding transactions are processed before month end procedures run)?	No	Yes, with the help of error / notifications	Sequence guidance is absent, and this leads to execution of processes in wrong sequence leads to data fracture and Unrealistic behavior of software and mismatch balances.
Can automatic accruals or prepayments be generated?	No	No (Yes for Malaria)	Feature not available.
Will these automatically be reversed after the period end? (G/L)	No	No	System lacks this very important features.
<b>1.1.4 Automatic re-evaluation of open balances (monthly or quarterly)</b>		Yes	
After an external document (e.g. sales invoice or cheque payment) has been generated and posted to the accounts is it impossible to amend this data?	No	Only on PR level	Proper security checks are not in place. Data can be amended at any point which is a threat.
Is there a mechanism to allow the user to establish that the total balances on individual accounts agree to a respective control account? e.g. System Integrity Check.	Yes		Control account does not exist. Integrity checks are missing.
Does the system prevent an account from being deleted whilst it is still active?	No	Only at PR and SR level	Any account can be deleted any point of time and system does not checks for the balances.
Are there other constraints over the deletion of accounts? (e.g. movement during the year, associated sub-accounts).	No	Only Super Admin Can Delete Transactions - Verification Pending	There are no constraints over deletion. Any account can be deleted any time.

Question	PR Process Owners Comments	Vendor Response	Evaluation Confirmation
<b>1.1.5 Reporting capability to meet Global Fund Reporting Requirements</b>	No	The reports can be generated however they may not be reliable since some chart of accounts mapping are incorrect.	Problem related to data export to spread sheet.
<b>1.1.6 FX Management</b>	No	No user manual. IT person is trained to do so.	No standard process of FX management found.
<b>1.1.7 Tax Management</b>	No		Totally a manual system. Process related to Taxation is not automated and also no such reports related to tax exists.
<b>1.2 Budget Management</b>		<b>No done by the software</b>	
Does the system allow budgets to be set for? i) GL? ii) Sales? iii) Purchases? iv) Overheads? v) Balance sheet?	No. All Budget related processes are being done manually.	Yes	No. All Budget related processes are being done manually.
Can budgets be set by period? Yearly?	No. All Budget related processes are being done manually.	No	No. All Budget related processes are being done manually.
Can the system automatically generate budgets – if so how (e.g. by % increase on last year/period or by bringing forward historic data)?	No. All Budget related processes are being done manually.	Manually done at user end	No. All Budget related processes are being done manually.
What are the drill down features available on the system?	No. All Budget related processes are being done manually.	Manual process	No. All Budget related processes are being done manually.
		Manually Done	No. All Budget related processes are being done manually.

Question	PR Process Owners Comments	Vendor Response	Evaluation Confirmation
<b>1.2.1 Capability to store agreed budget and revised budget in the financial system</b>	Yes	Manually Done	No. All Budget related processes are being done manually.
<b>1.2.2 Budgetary control by Activities and Interventions</b>	Yes	No	No. All Budget related processes are being done manually.
<b>1.2.3 Capability to report budget consumption, variance and accurate forecasts</b>	Not yet working	Not a software driven process. Carried manually	No. All Budget related processes are being done manually.
<b>1.3 Account Receivables (AR) and Account Payables (AP)</b>			
<b>1.3.1 Automatic reconciliation of AP and AR transactions with GL</b>	Not yet established	Log is being maintained for major transactions only like Journal, Fixed Asset etc. For Master and other smaller transactions no log is being maintained. Text file is created as log with limited details. Software does not facilitate to view them.	No such feature of account payable and accounts receivable. Users are also not following this process.
<b>1.3.2 Integration with Cash Management</b>	Not yet established	Not available	Not available.
<b>1.3.3 Automatic re-evaluation of open balances (monthly or quarterly)</b>	Not yet established	Not available	This is very serious issue. At the beginning of every year user has to enter the opening balances manually.
<b>1.3.4 Reporting capability (Aging balance, Open Invoices / receivables.)</b>	Not yet established	4 Digit Dates	Limited ageing feature available.
<b>1.3.5 Supplier and Customer Master Data Management (shared with Procurement module)</b>	Not applicable		Only list for supplier is available but no Supplier and Customer Master Data management is available.
<b>1.4 Asset and Inventory Management</b>			
What information is held in respect of stock (and are there any limits):		IDR and USD - only two currency	Inventory Module is not in use and very limited functionalities are available.

Question	PR Process Owners Comments	Vendor Response	Evaluation Confirmation
Item numbers/description	Yes		Available
Location(s)	Yes	Yes	Available
Quantity, (available, allocated, on order)	Yes	At local level validation	Available with local validation
Minimum and maximum stock levels	Yes		Available
Reorder lead times	No	Notification Type	Only notification comes when user opens the screen.
Supplier(s)	Yes	No	Available
Prices/cost/discount details	Yes	No	Available
Other stock information: Batch/serial number Weights etc.	Yes		Available
How is stock updated?			
Dispatch of goods	No	**	No such features
Receipt of goods	Yes	Yes	Limited functionality is available
Adjustments	No	No	No such features
Transfers between locations	Yes	Validation is in place	Available
Is negative physical stock allowed?	No	Not available	Not available
Can the system handle "sale or return" stock?	No	Not available	Not available
Can the system handle variations to a standard pack of products?	Yes	Not available	Not available
What methods of stock valuations are allowed? (e.g. average, FIFO, LIFO, standard, etc.).	Standard	Not available	Not available
How can stock enquiries be made, i.e.	Product code	Not available	Not available

Question	PR Process Owners Comments	Vendor Response	Evaluation Confirmation
by product code, short name/supplier etc.			
Does the system track orders and enable enquiries by date, e.g. list of all stock due on a particular day; stock to be dispatched on a set date?	Yes	Not available	Not available
Does the system facilitate the regular counting/ inspection of physical stock (e.g. by producing random/defined stock check lists)?	No	Not available	Not available
Can the system handle more complex situations such as?		Not available	Not available
Bill of Materials	Not in use	Not available	Not available
Links to View the Image	Not in use	Not available	Not available
Job costings to collate and value WIP.	Not in use	Not available	Not available
<b>1.4.1 Integration with procurement module to automate asset / inventory entry</b>	Yes	Yes	Inventory and Asset module has very basic functionality available. Only few processes are getting covered by the software.
<b>1.4.2 Capability to record asset / goods movement</b>	Yes	Yes	Very limited functionality is available.
<b>1.4.3 Standard reporting to track assets and monitor stocks</b>	Yes	Not available	Very limited functionality is available.
<b>1.5 Cash Management</b>			
Can cash receipts and payments be matched to specific invoices?	No	Yes	There is only grant receipts and can be matched with specific grant letter/ notification. However, it is not same in case of payments because it is a direct expenditure booking model and no party

Question	PR Process Owners Comments	Vendor Response	Evaluation Confirmation
			ledgers are opened.
Will the system permit part payments?	Yes	Yes	PR has a system of booking the advance/ payment as an expenditure. No part payment system is being used.
Will the system accept credit notes in the purchase ledger?	No	No	No credit notes are getting generated through the system.
Will the system generate credit notes in the sales ledger?	No	No	No credit notes are getting generated through the system.
Will the system permit the posting of unallocated cash to the ledgers? (S/L, P/L)	Yes	Yes	This is done by the user manually.
Are unallocated cash/credit notes specifically reported for follow up?	No		This feature is missing
Are outstanding transactions displayed for allocation? (S/L, P/L)	No	No	This feature is missing
Is there control over the creation of new accounts?	No	No	No control exists.
Is the user prevented or warned from overriding limits? (S/L).	No	No	This feature is missing
If the system enables transactions to be posted to the ledgers whilst performing a bank reconciliation (e.g. standing charges, bank charges etc.) are these adequately reported?	No	No	Bank Reconciliation is not available in the software.
<b>1.5.1 Automated integration of bank statement &amp; generation of payment file</b>			



Question	PR Process Owners Comments	Vendor Response	Evaluation Confirmation
Does the system have a facility for calculating interest on late payments?	No		This feature is missing
<b>1.5.2 Automatic bank reconciliation</b>	No		Bank Reconciliation is not available in the software.
<b>1.5.3 Capability to report cash balance and cash forecast</b>	No	By default it is IDR	This feature is missing
<b>1.6 Procurement Management</b>			
<b>1.6.1 Commitment accounting to impact budget and reporting</b>	Using specific COA created		Module has very limited feature. Software is not in use.
<b>1.6.2 Capability to manage approval hierarchy for PO</b>	No	No	Module has very limited feature. Software is not in use.
<b>1.6.3 Automatic control between PO, receipt and invoice</b>	No	Yes	Module has very limited feature. Software is not in use.
<b>1.6.4 Quality of Supplier master data (Data cleansing prior to the system implementation)</b>	No	Yes	Module has very limited feature. Software is not in use.
Order generation		Yes	Module has very limited feature. Software is not in use.
Does the system generate suggested orders?	No	No	Module has very limited feature. Software is not in use.
Can orders be generated by the user?	Yes	No	Module has very limited feature. Software is not in use.
Is the system easy and efficient to use, i.e. scroll backwards and forwards in the product file, tagging more than one item per order?	Yes	No	Module has very limited feature. Software is not in use.

Question	PR Process Owners Comments	Vendor Response	Evaluation Confirmation
Can more than one supplier be allocated to each product?	No	No	Module has very limited feature. Software is not in use.
Does the system hold details of substitute products if applicable?	No	No	Module has very limited feature. Software is not in use.
Based on automatic and manual order generation (above) does the system produce a list of proposed purchase orders, if so, can these be easily amended?	No	No	Module has very limited feature. Software is not in use.
Is stock availability updated for stock on order?	No	Software not functional.	Module has very limited feature. Software is not in use.
Can the system handle partially completed orders and returns?	No	Yes	Module has very limited feature. Software is not in use.
Are receipts checked to orders and discrepancies reported?	No	Yes	Module has very limited feature. Software is not in use.
Are purchase invoices checked to purchase orders, confirmed receipts and discrepancies reported?	No	Yes	Module has very limited feature. Software is not in use.
Are the following reports available?		No till the data is updated.	Module has very limited feature. Software is not in use.
Purchase Orders raised (analysis)?	No	No	Module has very limited feature. Software is not in use.
Purchase Orders not received?	No	Yes	Module has very limited feature. Software is not in use.
Goods received discrepancies?	No	Yes, Foxpro will alert the users	Module has very limited feature. Software is not in use.
Invoice to goods received discrepancies?	No		Module has very limited feature. Software is not in use.

Question	PR Process Owners Comments	Vendor Response	Evaluation Confirmation
Goods received not invoiced?	No	Cannot be integrated as chart of accounts are different and master file is not common.	Module has very limited feature. Software is not in use.
Can the system handle “back to back” ordering?	No	Cannot be integrated as chart of accounts are different and master file is not common.	Module has very limited feature. Software is not in use.
<b>1.7 Reporting</b>		Yes	
Are all reports adequately titled and dated? (e.g. report name, client name, data, period, batch, last entry number, period end, pages, numbers, date of generation etc.)	Yes	No	Most of the reports are adequately titled and dated but there is no standard layout and format available.
Do the reports provide totals where applicable?	Yes		Yes
Are these totals calculated or taken from a control file?	Yes	Yes	Calculated
Is it clear when the report has ended? (totals or end markers)	No	No	No end of report marker.
Can reports be saved in electronic format (as distinct from just printing)?	Yes	No	Very time taking process. Some export takes whole night. OLE functions are being used which is outdated technology. Conversion errors are very frequent.
Are such files adequately protected from deletion or amendment?	No	No	Software lacks security
Is a report generator provided as part of the software or as an option associated with it?	No	IDR is fixed	As a part of software
What level of knowledge is required to use the report generator, e.g. beginner, regular user, expert?	No		Report generator is not available

Question	PR Process Owners Comments	Vendor Response	Evaluation Confirmation
Can the report generating facility make use of user-defined fields (including external fields)?	No	Currency is Fixed	Not available.
Does the report writer cover all ledgers (transactions) files and balance (all value fields e.g. prior year etc.) files?	No	No	Across year reports has a problem.
Are all the parameters or selection criteria used on reports reported?	No	IDR is fixed	Not available.
Is there an option for reports to exclude nil balances?	No	IDR is fixed	Yes
Can transaction files for all previous periods of the year be retained in the system to permit enquiries and reports?	Data is yearly segregated	IDR is fixed	Yes, but accounting years wise data is separated due to system limitation.
Can all reports [transaction listings (G/L), Day books (S/L,P/L)] be reproduced after the period end?	Yes	Manual entry	Yes, but user has to login into that period only.
Are reports of all master file changes automatically generated or stored for later printing?	No	Only One	Complete list on reports are not available.
Can full lists of master file information be produced?	No	12 months minimum	Complete list on reports are not available.
Are all transactions on all reports individually identifiable?	Yes	No	Yes
Do the reports show whether items are debit or credit, and do they give enough narrative and coding to enable cross referencing?	Yes	Only one	Yes (Except wrong balances and missing Dr and Cr)
Can the system produce all requisite reports? (For example, trial balance, profit and loss account, balance sheet,	Yes	One instance will have one accounting period	It can generate only Sources of Income and Expenditure, Trail Balance, Cash flow

Question	PR Process Owners Comments	Vendor Response	Evaluation Confirmation
cash flow statement and Taxes reports, (including Tax return, EC Sales Listings and Intrastat returns (SSD), if applicable, in addition to ledger reporting requirements)			Statement and AFR as required by TGF.
Do standard reporting options give enough flexibility to tailor individual reports?	No	Can be opened	Very limited
Do these reporting facilities permit multiple key sorting, variable report intervals and optional selection parameters?	Not enough and satisfying	No	Yes
Are standard reports always produced, even when they are nil returns?	Yes	Yes	Not available.
Do the standard budget reports provide sufficient analysis of variances?	Not yet reliable	No	No such feature.
Do such reports provide exception reporting, percentage analysis and comparatives? (G/L, S/L, P/L)	N/A	No	No such feature
Are all movements during each accounting period shown on ledger detail reports?	Yes	Yes	Available
Do these reports show how all partial payments or allocations (unallocated cash) have been treated?	No	No	No such feature
Does the trial balance report show balances carried and brought forward and totals of posted transactions?	Yes	Yes	Available
Can the management accounts, profit and loss account and balance sheet be	No, profit and loss does not give clear	No	Not available.

Question	PR Process Owners Comments	Vendor Response	Evaluation Confirmation
sufficiently analyzed by cost centers, company and period?	information		
Can aged analysis reports be obtained? (sales ledger, purchase ledger, stock).	No	No	Only for advance control mechanism
Are the age criteria fixed or user definable?	No	No	User Definable.
Can the age analysis reports be in summary and/or detail (for credit control)?	No	No	No invoices are being posted by PR because they account for on payment basis.
What controls are there in place so that the user is aware of partly processed transactions (e.g. unposted invoices or uninvoiced dispatches)?	N/A	Not allowed	No invoices are being posted by PR because they account for on payment basis.
What controls are there in place to ensure that the correct price/discount has been applied to invoices/credit notes? (e.g. Gross Margin reports)	Not available	No	Not available.
Can the system automatically generate documents for external use? (For example, sales invoices and statements, remittance advices and cheques).	No	No	Not available.
Can the system control duplicated documents e.g. sales invoices?	No	No	Not available.
Are these clearly identified as duplicates?	No	No	No such feature.
Does the system force the production of month-end reports?	No	No	No such feature.
Following a month end can transactions still be viewed, and can the reports be rerun as at a previous month end? In	Yes	Yes	Available

Question	PR Process Owners Comments	Vendor Response	Evaluation Confirmation
particular - is it possible to print out retrospective aged sales and purchase ledger reports that agree back to the month end trial balance control account figures as at the month-end.			
Can the reporting function make use of external data files?	No	No	Not available.
Does the report generator have the facility to scroll up and down when output to screen?	No	No	No report generator is available.
Can all reports be run without the need for period-end procedures to be initiated?	Yes	Yes	Available
Does the report generator allow print previews of all reports?	Yes	Yes	Available
System should be able to manage: Regular reporting (financial statements)	Income statement available	Yes	Only income statement is available
Global Fund specific reports	Not yet reliable	No	Not yet reliable

## Abipro Financial Accounting Software - Malaria Programme

Question	PR Process Owners Comments	Vendor Response	Evaluation Confirmation
<b>1.1 General Ledgers</b>			
<b>1.1.1 Chart of Accounts</b>			
Chart of Accounts	Software creates chart of accounts. Malaria has 250 items in charts of accounts. It can generate the chart of accounts according to TGF budget.	Chart of accounts are mismatched.	Charts of accounts are available with limited features.
<b>1.1.3 Automatic reconciliation of GL with sub-ledgers</b>			
What are the controls to ensure the internal integrity of the ledger(s) or the accounting information, e.g., control of accounts?	Controls to ensure the internal integrity is there for the accounting information.	Controls to ensure the internal integrity is there for the accounting information.	System lacks this very important feature.
Is the ledger “open item”, rather than “balance forward” (or capable of being maintained as either)? (S/L, P/L, G/L).	Multiple entries of sub ledger through the single journal is not possible. They have to enter one ledger and only one sub ledger in each journal.	Opening Balance needs to be entered manually when new fiscal year is being opened.	As per standard accounting practice, opening balances should be entered only once in the beginning only. In this software opening needs to be updated every time at the starting of accounting period. Also, No sub ledger is being maintained in Software.
Are all transactions adequately identified on screen as to type and as to debit or credit?	It is as per our requirements for e.g. while paying advance it is manually selected (Cr and Dr ac) but while liquidation it is being done automatically.	Manually Dr and Cr entry has been done.	Manually Dr and Cr entry has been done. Mismatch Vouchers also gets saved sometimes.
Is this check done on switching on or on ledger update?	Yes	Ledger switching is not available.	Ledger switching is not possible. Balances are unreliable in this software. Balance sheet and ledgers are having different balances.



Question	PR Process Owners Comments	Vendor Response	Evaluation Confirmation
Does the system include routines for recovery from abnormal termination (e.g. power cuts)? Are these automated? Do they roll back to the last completed transaction?	No data can't be recovered from power cuts if it is not saved. If it happens after saving, then this is visible and available in the books.	This is not available. It is online system and have the data on server which is always saved. They roll back to last completed saved transaction.	This is not available and sometimes causes partial vouchers mismatch. Sometimes two vouchers of different users are getting merged.
<b>1.1.3 Accounting journal adjustments for current and previous periods</b>			
Does the system permit multi debit/credit journals?	Yes	Yes	Yes
<b>1.1.4 Month-end Closure capability</b>			
Does the system ensure that menu options or programs are executed in the correct sequence (e.g. ensure outstanding transactions are processed before month end procedures run)?	They do the monthly closing but do not account for outstanding expenses and prepaid expenses	Yes, these can be generated in correct sequence.	Sequence guidance is absent, and this leads to execution of processes in wrong sequence which leads to data fracture and un realistic behavior of software and mismatch balances.
Can automatic accruals or prepayments be generated?	Not applicable	Feature not available.	Feature not available.
Will these be automatically reversed after the period ends? (G/L)	Not applicable	Feature not available.	System lacks this important feature.
<b>1.1.5 Automatic re-evaluation of open balances (monthly or quarterly)</b>			
After an external document (e.g. sales invoice or cheque payment) has been generated and posted to the accounts is it impossible to amend this data?	They can amend the journal.	Once approved, it cannot be amended.	Proper security checks are not in place. Data can be amended at any point which is a big threat.

Question	PR Process Owners Comments	Vendor Response	Evaluation Confirmation
Is there a mechanism to allow the user to establish that the total balances on individual accounts agree to a respective control account? e.g. System Integrity Check.	It does the system integrity check	It compares the ledgers account balances with Trial Balance.	Control account does not exist. Integrity checks are missing.
Does the system prevent an account from being deleted while it is still active?	Yes	No	Any account can be deleted any point of time and system does not checks for the balances.
Are there other constraints over the deletion of accounts? (e.g. movement during the year, associated sub-accounts).	Yes, there is control over deletion of accounts.	No associated sub accounts, no account can be deleted without approval.	There are no constraints over deletion. Any account can be deleted any time.
Some of the Journals are with Debit values but Credit values are missing.	Incidence reported	No	Observed sometimes.
Is DIPA reports may be generated	No DIPA reports can be generated by system although we punch the DIPA code in vouchers.	Not from system but data can be exported and then DIPA report may be generated	System is not generating any DIPA reports.
DIPA entries are missing in Journals.	DIPA entries not visible in Journal reports	It has all the entries hence no issues.	It has been verified that DIPA is missing in journal reports.
DIPA number entry is mandatory in voucher but it gets save without it.	Mandatory and it can be saved without DIPA code.	Mandatory and it cannot be saved without DIPA code.	Voucher found with missing DIPA entries.
DIPA should be used for expenses entries but also showing on non-expense accounts.	It is only for expense account for DIPA.	It is possible	No such check exists in the system.
General ledger data exported to spread sheet is not in proper order where as in	Data export problem	Data export problem	Problem related to data export to spread sheet.

Question	PR Process Owners Comments	Vendor Response	Evaluation Confirmation
report preview it shows in correct order.			
<b>1.1.6 Reporting capability to meet Global Fund Reporting Requirements</b>	The reports can be generated however they may not be reliable since some chart of accounts mapping are incorrect.	Partial, it cannot generate the component wise cost however it can generate the AFR with cost centers.	Global Fund requirements are not met. User generates them manually.
<b>1.1.7 Forex Management</b>	It can do the foreign exchange management. It has recording of daily exchange rate and can covert the USD reports as well.	It can do the foreign exchange management. It has recording of daily exchange rate and can covert the USD reports as well.	No standard process of foreign exchange management found.
<b>1.1.8 Tax Management</b>	Tax management being done by having a Tax account in ledgers which can be generated from GL	Tax management being done by having a Tax account in ledgers which can be generated from GL	There is total manual system. Process related to Taxation is not automated and also no such reports related to tax exists.
<b>1.2 Budget Management</b>			
Does the system allow budgets to be set for: i) GL? ii) Purchases? iii) Overheads? iv) Balance sheet?	Budgets can be set for the Malaria programme. However, it was started recently and data was input by Abipro team.	Budgets are only for outputs/ Activities for TGF Grants i.e. all activities, procurement and asset purchases.	No. All Budget related processes are being done manually.
Can budgets be set by period? yearly?	Yes, yearly and quarterly.	Yes, Yearly and quarterly	No. All Budget related processes are being done manually.
Can the system automatically generate budgets if so how (e.g. by % increase on last year/period or by bringing forward historical data)?	No, one has to punch the budget.	No, it has to be done as per approved budget to be inserted in software.	No. All Budget related processes are being done manually.
<b>1.3 Account Receivables (AR) and Account Payables (AP)</b>			
<b>1.3.1 Automatic reconciliation of AP and AR transactions with GL</b>	System has the AP/ AR module however team is mainly using the system of directly debiting the	Not available	No such feature of account payable and accounts receivable. Users are also not following this process.

Question	PR Process Owners Comments	Vendor Response	Evaluation Confirmation
	expenditure hence not used to full extent.		
<b>1.3.2 Integration with Cash Management</b>	It is integrated with cash management.	No sub party ledgers are being opened by PR as not needed by them.	Not available.
<b>1.3.3 Automatic re-evaluation of open balances (monthly or quarterly)</b>	Yearly one need to punch the opening balance data into the system.	Yes it can be generated.	This is very serious issue. At the beginning of every year user has to enter the opening balances manually.
<b>1.3.4 Reporting capability (Ageing balance, Open Invoices / receivables.)</b>	Ageing can be done.	The PR is controlling all its advances through advance control ledger instead of individual ledger account of parties/ persons.	Limited ageing feature available.
<b>1.3.5 Supplier and Customer Master Data Management (shared with Procurement module)</b>	Only list for supplier is available but no Supplier and Customer Master Data management is available.	Only list for supplier is available but no Supplier and Customer Master Data management is available.	Only list for supplier is available but no Supplier and Customer Master Data management is available.
<b>1.4 Asset and Inventory Management</b>			
Asset Management Master Data	Yes	Module/ feature is not available	Limited attributes are getting captured.
Asset Register	Yes	Module/ feature is not available	Not getting generated with proper data for e.g. some of the data is missing and there is problem while extraction.
Asset integration	No	Module/ feature is not available	No integration with purchase, finance and inventory modules.
Asset features	No	Module/ feature is not available	Asset Management has very limited features.
Inventory Module -	Module is available in the software, but user is not using it.	Module/ feature is not available	Inventory Module is not in use and very limited functionalities are available.

Question	PR Process Owners Comments	Vendor Response	Evaluation Confirmation
What information is held in respect of stock (and are there any limits):	Module is available in the software, but user is not using it.	Module/ feature is not available	Inventory Module is not in use and very limited functionalities are available.
Item numbers/description	Module is available in the software, but user is not using it.	Module/ feature is not available	Available
Location(s)	Module is available in the software, but user is not using it.	Module/ feature is not available	Software is not complete and not under use.
Quantity, (available, allocated, on order)	Module is available in the software, but user is not using it.	Module/ feature is not available	Software is not complete and not under use.
Minimum and maximum stock levels	Module is available in the software, but user is not using it.	Module/ feature is not available	Software is not complete and not under use.
Reorder lead times	Module is available in the software, but user is not using it.	Module/ feature is not available	Software is not complete and not under use.
Supplier(s)	Module is available in the software, but user is not using it.	Module/ feature is not available	Software is not complete and not under use.
Prices/cost/discount details	Module is available in the software, but user is not using it.	Module/ feature is not available	Available
Other stock information: Batch/serial number Weights etc.	Module is available in the software, but user is not using it.	Module/ feature is not available	Software is not complete and not under use.
How is stock updated?	Module is available in the software, but user is not using it.	Module/ feature is not available	Software is not complete and not under use.
Dispatch of goods	Module is available in the software, but user is not using it.	Module/ feature is not available	Software is not complete and not under use.
Receipt of goods	Module is available in the software, but user is not using it.	Module/ feature is not available	Software is not complete and not under use.
Adjustments	Module is available in the software, but user is not using it.	Module/ feature is not available	Software is not complete and not under use.

Question	PR Process Owners Comments	Vendor Response	Evaluation Confirmation
Transfers between locations	Module is available in the software, but user is not using it.	Module/ feature is not available	Software is not complete and not under use.
Is negative physical stock allowed?	Module is available in the software, but user is not using it.	Module/ feature is not available	Software is not complete and not under use.
Can the system handle “sale or return” stock?	Module is available in the software, but user is not using it.	Module/ feature is not available	Software is not complete and not under use.
Can the system handle variations to a standard pack of products?	Module is available in the software, but user is not using it.	Module/ feature is not available	Software is not complete and not under use.
What methods of stock valuations are allowed? (e.g. average, FIFO, LIFO, standard, etc).	Module is available in the software, but user is not using it.	Module/ feature is not available	Software is not complete and not under use.
How can stock enquiries be made, i.e. by product code, short name/supplier etc.	Module is available in the software, but user is not using it.	Module/ feature is not available	Software is not complete and not under use.
Does the system track orders and enable enquiries by date, e.g. list of all stock due on a particular day; stock to be dispatched on a set date?	Module is available in the software, but user is not using it.	Module/ feature is not available	Software is not complete and not under use.
Does the system facilitate the regular counting/ inspection of physical stock (e.g. by producing random/defined stock check lists)?	Module is available in the software, but user is not using it.	Module/ feature is not available	Software is not complete and not under use.
Can the system handle more complex situations such as:	Module is available in the software, but user is not using it.	Module/ feature is not available	Software is not complete and not under use.
Bill of Materials	Module is available in the software, but user is not using it.	Module/ feature is not available	Software is not complete and not under use.

Question	PR Process Owners Comments	Vendor Response	Evaluation Confirmation
Links to View the Image	Module is available in the software, but user is not using it.	Module/ feature is not available	Software is not complete and not under use.
Job costings to collate and value WIP.	Module is available in the software, but user is not using it.	Module/ feature is not available	Software is not complete and not under use.
<b>1.4.1 Integration with procurement module to automate asset / inventory entry</b>	No	Module/ feature is not available	Software is not complete and not under use.
<b>1.4.2 Capability to record asset / goods movement</b>	Not being maintained currently and will be getting used in future as software is customized to do so.	Module/ feature is not available	Software is not complete and not under use.
<b>1.4.3 Standard reporting to track assets and monitor stocks</b>	No	Module/ feature is not available	Software is not complete and not under use.
<b>1.5 Cash Management</b>			
Can cash receipts and payments be matched to specific invoices?	Yes	Yes	There is only grant receipts and can be matched with specific grant letter/ notification. However it is not same in case of payments because it is a direct expenditure booking model and no party ledgers are opened.
Will the system permit part payments?	System is in place	Yes	PR has a system of booking the advance/ payment as an expenditure. No part payment system is being used.
Will the system accept credit notes in the purchase ledger?	No	Purchase module is not functional.	Users are not using it due to partial availability of functionality and lack of training.
Will the system generate credit notes in the sales ledger?	No	No	No Credit note is available.
Will the system permit the posting of unallocated cash to	No	No	This feature is missing

Question	PR Process Owners Comments	Vendor Response	Evaluation Confirmation
the ledgers? (S/L, P/L)			
Are unallocated cash/credit notes specifically reported for follow up?	No	No	This feature is missing
Are outstanding transactions displayed for allocation? (S/L,P/L)	No	No	This feature is missing
Is there control over the creation of new accounts?	Yes, Only Finance Coordinator can do so.	Yes, control exist, only administrator can create the new accounts.	To do so, grants are needed.
Is the user prevented or warned from overriding limits? (S/L).	No limits are being setup	No	Not such system checks.
If the system enables transactions to be posted to the ledgers while performing a bank reconciliation (e.g. standing charges, bank charges etc) are these adequately reported?	Doing manually	No bank feature	Bank Reconciliation is not available in the software.
<b>1.5.1 Automated integration of bank statement &amp; generation of payment file</b>	No	No	This feature is missing
Does the system have a facility for calculating interest on late payments?	No	No	This feature is missing
<b>1.5.2 Automatic bank reconciliation</b>	No	No	Bank Reconciliation is not available in the software.
<b>1.5.3 Capability to report cash balance and cash forecast</b>		It can generate the cash balance report but no forecast can be generated.	This feature is missing.



Question	PR Process Owners Comments	Vendor Response	Evaluation Confirmation
<b>1.6 Procurement Management</b>			
<b>1.6.1 Procurement Module is not integrated with accounts.</b>	No	Software is not functional.	Module has very limited feature. Software is not in use.
<b>1.6.2 Commitment accounting to impact budget and reporting</b>	Only PO is getting prepared with the system	Software is not functional.	Module has very limited feature. Software is not in use.
<b>1.6.3 Capability to manage approval hierarchy for PO</b>	Only PO is getting prepared with the system	Software is not functional.	Module has very limited feature. Software is not in use.
<b>1.6.4 Automatic control between PO, receipt and invoice</b>	Only PO is getting prepared with the system	Software is not functional.	Module has very limited feature. Software is not in use.
<b>1.6.5 Quality of Supplier master data (Data cleansing prior to the system implementation)</b>	Only PO is getting prepared with the system	Software is not functional.	Module has very limited feature. Software is not in use.
Order generation	Only PO is getting prepared with the system	Software is not functional	Module has very limited feature. Software is not in use.
Does the system generate suggested orders?	Only PO is getting prepared with the system	Software is not functional.	Module has very limited feature. Software is not in use.
Can orders be generated by the user?	Only PO is getting prepared with the system	Software is not functional.	Module has very limited feature. Software is not in use.
Is the system easy and efficient to use, i.e. scroll backwards and forwards in the product file, tagging more than one item per order?	Only PO is getting prepared with the system	Software is not functional.	Module has very limited feature. Software is not in use.
Can more than one supplier be allocated to each product?	Only PO is getting prepared with the system.	Software is not functional.	Module has very limited feature. Software is not in use.
Does the system hold details of substitute products if applicable?	Only PO is getting prepared with the system	Software is not functional.	Module has very limited feature. Software is not in use.
Based on automatic and	Only PO is getting prepared with	Software is not functional..	Module has very limited feature. Software

Question	PR Process Owners Comments	Vendor Response	Evaluation Confirmation
manual order generation (above) does the system produce a list of proposed purchase orders, if so, can these be easily amended?	the system		is not in use.
Is stock availability updated for stock on order?	Only PO is getting prepared with the system	Software is not functional.	Module has very limited feature. Software is not in use.
Can the system handle partially completed orders and returns?	Only PO is getting prepared with the system	Software is not functional.	Module has very limited feature. Software is not in use.
Are receipts checked to orders and discrepancies reported?	Only PO is getting prepared with the system	Software is not functional.	Module has very limited feature. Software is not in use.
Are purchase invoices checked to purchase orders, confirmed receipts and discrepancies reported?	Only PO is getting prepared with the system	Software is not functional.	Module has very limited feature. Software is not in use.
Are the following reports available?	Only PO is getting prepared with the system	Software is not functional.	Module has very limited feature. Software is not in use.
Purchase Orders raised (analysis)?	Only PO is getting prepared with the system	Software is not functional.	Module has very limited feature. Software is not in use.
Purchase Orders not received?	Only PO is getting prepared with the system	Software is not functional.	Module has very limited feature. Software is not in use.
Goods received discrepancies?	Only PO is getting prepared with the system	Software is not functional.	Module has very limited feature. Software is not in use.
Invoice to goods received discrepancies?	Only PO is getting prepared with the system	Software is not functional.	Module has very limited feature. Software is not in use.
Goods received not invoiced?	Only PO is getting prepared with the system	Software is not functional.	Module has very limited feature. Software is not in use.
Can the system handle “back to back” ordering?	Only PO is getting prepared with the system	Software is not functional.	Module has very limited feature. Software is not in use.

Question	PR Process Owners Comments	Vendor Response	Evaluation Confirmation
<b>1.7 Reporting</b>			
Are all reports adequately titled and dated? (e.g. report name, client name, data, period, batch, last entry number, period end, pages, numbers, date of generation etc.)	Yes, it is available	Most of the reports are adequately titled and dated.	Most of the reports are adequately titled and dated but there is no standard layout and format available.
Do the reports provide totals where applicable?	Yes, it is available	Yes	Yes
Are these totals calculated or taken from a control file?	Calculated	Yes	Calculated
Is it clear when the report has ended? (totals or end markers)	No	No	No
Can reports be saved in electronic format (as distinct from just printing)?	Yes	Some of the reports can be exported to Spreadsheet	Very Time Taking process. Some export takes whole night. OLE functions are being used which is outdated technology. Conversion errors are very frequent.
Are such files adequately protected from deletion or amendment?	User can delete.	Yes	Software lacks security
Is a report generation provided as part of the software or as an option associated with it?	Part of software	Yes	As a part of software
What level of knowledge is required to use the report generator, e.g. beginner, regular user, expert?	Yes, up to some extent but columns are fixed	Regular User	Report generator is not available.
Can the report generating facility make use of user-defined fields (including external fields)?	No	It is fixed only.	Not available.

Question	PR Process Owners Comments	Vendor Response	Evaluation Confirmation
Does the report writer cover all ledgers (transactions) files and balance (all value fields e.g. prior year etc.) files?	No	Yes, it can generate the prior year data if selected so.	Across year reports has a problem.
Are all the parameters or selection criteria used on reports reported?	No	All reports are fixed only.	Not available.
Is there an option for reports to exclude nil balances?	Yes	Yes	Yes
Can transaction files for all previous periods of the year be retained in the system to permit enquiries and reports?	Year wise data is prepared. To see the report of previous year it needs to be opened from archive.	Yes	Yes but accounting years wise data is separated due to system limitation.
Can all reports [transaction listings (G/L), Day books (S/L, P/L)] be reproduced after the period end?	Year wise data is prepared. To see the report of previous year it needs to be opened from archive.	Yes	Yes, but user has to login into that period only.
Can full lists of master file information be produced?	Yes	No	No full list on reports available.
Are all transactions on all reports individually identifiable?	Yes	Yes	Yes
Do the reports show whether items are debit or credit, and do they give sufficient narrative and coding to enable cross referencing?	Yes	Yes	Yes (Except wrong balances and missing Dr and Cr)
Can the system produce all requisite reports? (For example trial balance, profit and loss account, balance sheet, cash flow statement)	Most of the reports are available. Dual currency reports have bugs. It can generate only Sources of Income and Expenditure, Trail Balance, Cash flow Statement	Yes	It can generate only Sources of Income and Expenditure, Trail Balance, Cash flow Statement and AFR as required by TGF.

Question	PR Process Owners Comments	Vendor Response	Evaluation Confirmation
and Taxes reports, if applicable, in addition to ledger reporting requirements)	and AFR as required by TGF.		
Do standard reporting options give sufficient flexibility to tailor individual reports?	No	No, only standard reporting	No, only standard reporting available.
Do these reporting facilities permit multiple key sorting, variable report intervals and optional selection parameters?	Currently Not available	Yes, these can be done.	Very limited
Are standard reports always produced, even when they are nil returns?	Yes	Yes	Yes
Do the standard budget reports provide sufficient analysis of variances?	Team is not aware of this feature hence unable to comment.	Partial available	Not available.
Do such reports provide exception reporting, percentage analysis and comparatives? (G/L, S/L, P/L)	No	No such feature.	No such feature.
Do these reports show how all partial payments or allocations (unallocated cash) have been treated?	No	No such feature	No such feature
Does the trial balance report show balances carried and brought forward and totals of posted transactions?	Yes	Yes. It is available.	Yes. It is available.
Can the management accounts, profit and loss account and balance sheet be sufficiently analyzed by cost	No	Yes	Not available.

Question	PR Process Owners Comments	Vendor Response	Evaluation Confirmation
centers, company and period?			
Can aged analysis reports be obtained? (purchase ledger, stock).	Yes	Yes	Only for advance control mechanism
Are the age criteria fixed or user definable?	User Definable	User Definable.	User Definable.
What controls are there in place so that the user is aware of partly processed transactions (e.g. unposted invoices or un-invoiced dispatches)?	No control. it is manually done	Partial available	No invoices are being posted by PR because they account for on payment basis.
Can the system automatically generate documents for external use? (statements, remittance advices and cheques).	No	No	Not available.
Can the system control duplicated documents e.g. invoices?	No	No	Yes, there are issues for duplication.
Are these clearly identified as duplicates?	No	No	Not easily and system generated
Does the system force the production of month-end reports?	No	No	No such process / system.
Following a month end can transactions still be viewed and can the reports be rerun as at a previous month end? In particular - is it possible to print out retrospective aged sales and purchase ledger	No	Not applicable.	Not applicable.

Question	PR Process Owners Comments	Vendor Response	Evaluation Confirmation
reports that agree back to the month end trial balance control account figures as at the month-end.			
Can the reporting function make use of external data files?	No	No	No
Can all reports be run without the need for period-end procedures to be initiated?	Yes	Yes	Yes
Does the report generator allow print previews of all reports?	No report generator	No	No report generator
System should be able to manage: Regular reporting (financial statements)	Yes	Yes	Up to some extent
Regular reporting (financial statements)	Yes	Yes	Not available
<b>1.8 General Points</b>			
Customization			Customization is not as per the user's requirements / existing processes.
Old Software			The current software is running with old software parallelly.
Processes and Design			Software is not systematically designed

## Gopei Accounting Software - Tuberculosis Programme

Question	PR Process Owners Comments	Individual Consultant Response	Evaluation Confirmation
<b>1.1 General Ledgers</b>			
<b>1.1.1 Chart of Accounts</b>			
Chart of Accounts	It can generate the chart of accounts according to TGF budget.	Chart of accounts are mismatch	Charts of accounts are available with limited features.
<b>1.1.2 Automatic reconciliation of GL with sub-ledgers</b>			
What are the controls to ensure the internal integrity of the ledger(s) or the accounting information, e.g., control of accounts?	Controls to ensure the internal integrity is there for the accounting information.		Available with basic level.
Is the ledger “open item”, rather than “balance forward” (or capable of being maintained as either)? (S/L, P/L, G/L).	No sub ledger is being maintained in Software.	Opening Balance needs to be entered manually when new fiscal year is being opened.	As per standard accounting practice, opening balances should be entered only once in the beginning only.
Are all transactions adequately identified on screen as to type and as to debit or credit?	Yes	Manually Dr and Cr entry has been done.	Manually Dr and Cr entry has been done.
Is this check done on switching on or on ledger update?	NA	Ledger switching is not available.	Balance sheet and ledgers are having different balances. Balances are not reliable.
Does the system include routines for recovery from abnormal termination (e.g. power cuts)? Are these automated? Do they roll back to the last completed transaction?	It is online system and have the data on server which is always saved. They roll back to last completed saved transaction.	Not available.	This feature is not available.
<b>1.1.3 Accounting journal adjustments for current and previous periods</b>			
Does the system permit multi debit/credit journals?	Yes	Yes	Yes



Question	PR Process Owners Comments	Individual Consultant Response	Evaluation Confirmation
<b>1.1.4 Month-end Closure capability</b>			
Does the system ensure that menu options or programs are executed in the correct sequence (e.g. ensure outstanding transactions are processed before month end procedures run)?	Yes, these can be generated in correct sequence.	Yes, these can be generated in correct sequence.	Sequence guidance is absent, and this leads to execution of processes in wrong sequence leads to data fracture and un realistic behavior of software and mismatch balances.
Can automatic accruals or prepayments be generated?	Feature not available.	Not available.	Feature not available.
Will these automatically be reversed after the period end? (G/L)	Feature not available.	Not available.	System lacks this very important features.
<b>1.1.5 Automatic re-evaluation of open balances (monthly or quarterly)</b>			
After an external document (e.g. sales invoice or cheque payment) has been generated and posted to the accounts is it impossible to amend this data?	Once approved, it cannot be edited.	Once approved, it cannot be edited.	In place
Is there a mechanism to allow the user to establish that the total balances on individual accounts agree to a respective control account? e.g. System Integrity Check.	It compares the ledgers account balances with Trial Balance.	It compares the ledgers account balances with Trial Balance.	Control account does not exist. Integrity checks are missing.
Does the system prevent an account from being deleted whilst it is still active?	No	No	Account can't be deleted.
Are there other constraints over the deletion of accounts? (e.g. movement during the year, associated sub-accounts).	No associated sub accounts, No account can be deleted without approval.	No associated sub accounts, No account can be deleted without approval.	There is no constraints over deletion. Any account can be deleted any time.

Question	PR Process Owners Comments	Individual Consultant Response	Evaluation Confirmation
Some of the Journals is with Debit value but Credit values are missing.	No	No	No such records found
Is DIPA reports may be generated	Not from system but data can be exported and then DIPA report may be generated	Not from system but data can be exported and then DIPA report may be generated	System is not generating any DIPA reports.
DIPA entries are missing in Journals.	It has all the entries hence no issues.	No	DIPA entries are available.
DIPA number entry is mandatory in voucher but gets save without this also.	Mandatory and it cannot be saved without DIPA code.	Yes	Feature is in place
DIPA should be used for expenses entries but also showing on non-expense accounts.	It is possible	It is possible	DIPA entries should be available for expenses only.
General ledger data exported to spread sheet is not in proper order whereas in report preview it shows in correct order.	It can export properly.	It can export properly.	Running up to satisfactory level.
<b>1.1.6 Reporting capability to meet Global Fund Reporting Requirements</b>	Partial, It cannot generate the component wise cost however it can generate the AFR with cost centers.	Yes	Up to some extent it is getting generated.
<b>1.1.7 FX Management</b>	It can do the foreign exchange management. It has recording of daily exchange rate and can covert the USD reports as well.	Yes	No standard process of Forex management found.
<b>1.1.8 Tax Management</b>	Tax management being done by having a Tax account in ledgers which and can generated from GL	Yes	Totally a manual system. Process related to Taxation is not automated and also no such reports related to tax exists.

Question	PR Process Owners Comments	Individual Consultant Response	Evaluation Confirmation
<b>1.2 Budget Management</b>			
Does the system allow budgets to be set for: i) GL? ii) Purchases? iii) Overheads? iv) Balance sheet?	Budgets are for only outputs/ Activities for TGF Grants i.e. all activities, procurement and asset purchases.	No. All Budget related processes are being done manually.	No. All Budget related processes are being done manually.
Can budgets be set by period? yearly?	Yes, Yearly and quarterly	No. All Budget related processes are being done manually.	No. All Budget related processes are being done manually.
Can the system automatically generate budgets – if so how (e.g. by % increase on last year/period or by bringing forward historic data)?:	No, it has to be as per approved budget to be inserted in software.	No. All Budget related processes are being done manually.	No. All Budget related processes are being done manually.
<b>1.3 Account Receivables (AR) and Account Payables (AP)</b>			
<b>Automatic reconciliation of AP and AR transactions with GL</b>	No such feature of account payable and accounts receivable.	Not available	No such feature of account payable and accounts receivable. Users are also not following this process.
<b>Integration with Cash Management</b>	No sub party ledgers are being opened by PR as not needed by them.	No sub party ledgers are being opened by PR as not needed by them.	Not available.
<b>Automatic re-evaluation of open balances (monthly or quarterly)</b>	Yes, it can be generated.	Yes, it can be generated.	This is very serious issue. At the beginning of every year user has to enter the opening balances manually.
<b>Reporting capability (Aging balance, Open Invoices / receivables.)</b>	The PR is controlling all its advances through advance control ledger instead of individual ledger account of parties/ persons.	The PR is controlling all its advances through advance control ledger instead of individual ledger account of parties/ persons.	Limited ageing feature available.
<b>Supplier and Customer Master Data Management (shared with</b>	Only list for supplier is available but no Supplier	Only list for supplier is available but no Supplier and Customer	Only list for supplier is available but no Supplier and Customer Master Data

Question	PR Process Owners Comments	Individual Consultant Response	Evaluation Confirmation
<b>Procurement module)</b>	and Customer Master Data management is available.	Master Data management is available.	management is available.
<b>1.4 Asset and Inventory Management</b>			
Asset Management Master Data	Module/ feature is not available	Limited attributes are getting captured	Limited attributes are getting captured
Asset Register	Module/ feature is not available	Not getting generated with proper data for e.g. some of the data is missing and problem while extraction.	Not getting generated with proper data for e.g. some of the data is missing and problem while extraction.
Asset integration	Module/ feature is not available	No integration with purchase, finance and inventory modules.	No integration with purchase, finance and inventory modules.
Asset features	Module/ feature is not available	Asset Management has very limited features.	Asset Management has very limited features.
Inventory Module -	Module/ feature is not available	Inventory Module is not in use	Inventory Module is not in use and very limited functionalities are available.
What information is held in respect of stock (and are there any limits):	Module/ feature is not available	Module/ feature is not available	Inventory Module is not in use and very limited functionalities are available.
Item numbers/description	Module/ feature is not available	Module/ feature is not available	Available
Location(s)	Module/ feature is not available	Module/ feature is not available	Software is not complete and not under use.
Quantity, (available, allocated, on order)	Module/ feature is not available	Module/ feature is not available	Software is not complete and not under use.
Minimum and maximum stock levels	Module/ feature is not available	Module/ feature is not available	Software is not complete and not under use.
Reorder lead times	Module/ feature is not available	Module/ feature is not available	Software is not complete and not under use.
Supplier(s)	Module/ feature is not	Module/ feature is not available	Software is not complete and not under

Question	PR Process Owners Comments	Individual Consultant Response	Evaluation Confirmation
	available		use.
Prices/cost/discount details	Module/ feature is not available	Module/ feature is not available	Available
Other stock information: Batch/serial number Weights etc.	Module/ feature is not available	Module/ feature is not available	Software is not complete and not under use.
How is stock updated?	Module/ feature is not available	Module/ feature is not available	Software is not complete and not under use.
Dispatch of goods	Module/ feature is not available	Module/ feature is not available	Software is not complete and not under use.
Receipt of goods	Module/ feature is not available	Module/ feature is not available	Software is not complete and not under use.
Adjustments	Module/ feature is not available	Module/ feature is not available	Software is not complete and not under use.
Transfers between locations	Module/ feature is not available	Module/ feature is not available	Software is not complete and not under use.
Is negative physical stock allowed?	Module/ feature is not available	Module/ feature is not available	Software is not complete and not under use.
Can the system handle “sale or return” stock?	Module/ feature is not available	Module/ feature is not available	Software is not complete and not under use.
Can the system handle variations to a standard pack of products?	Module/ feature is not available	Module/ feature is not available	Software is not complete and not under use.
What methods of stock valuations are allowed? (e.g. average, FIFO, LIFO, standard, etc.)	Module/ feature is not available	Module/ feature is not available	Software is not complete and not under use.
How can stock enquiries be made, i.e. by product code, short name/supplier etc.	Module/ feature is not available	Module/ feature is not available	Software is not complete and not under use.

Question	PR Process Owners Comments	Individual Consultant Response	Evaluation Confirmation
Does the system track orders and enable enquiries by date, e.g. list of all stock due on a particular day; stock to be dispatched on a set date?	Module/ feature is not available	Module/ feature is not available	Software is not complete and not under use.
Does the system facilitate the regular counting/ inspection of physical stock (e.g. by producing random/defined stock check lists)?	Module/ feature is not available	Module/ feature is not available	Software is not complete and not under use.
Can the system handle more complex situations such as?	Module/ feature is not available	Module/ feature is not available	Software is not complete and not under use.
Bill of Materials	Module/ feature is not available	Module/ feature is not available	Software is not complete and not under use.
Links to View the Image	Module/ feature is not available	Module/ feature is not available	Software is not complete and not under use.
Job costings to collate and value WIP.	Module/ feature is not available	Module/ feature is not available	Software is not complete and not under use.
<b>1.4.1 Integration with procurement module to automate asset / inventory entry</b>	Module/ feature is not available	Module/ feature is not available	Software is not complete and not under use.
<b>1.4.2 Capability to record asset / goods movement</b>	Module/ feature is not available	Module/ feature is not available	Software is not complete and not under use.
<b>1.4.3 Standard reporting to track assets and monitor stocks</b>	Module/ feature is not available	Module/ feature is not available	Software is not complete and not under use.
<b>1.5 Cash Management</b>			
Can cash receipts and payments be matched to specific invoices?	There is only grant receipts and can be matched with specific grant letter/ notification. However, it is not same in case of	Yes	There is only grant receipts and can be matched with specific grant letter/ notification. However, it is not same in case of payments because it is a direct expenditure booking model and no party

Question	PR Process Owners Comments	Individual Consultant Response	Evaluation Confirmation
	payments because it is a direct expenditure booking model and no party ledgers are opened.		ledgers are opened.
Will the system permit part payments?	PR has a system of booking the advance/ payment as an expenditure. No part payment system is being used.	No	PR has a system of booking the advance/ payment as an expenditure. No part payment system is being used.
Will the system accept credit notes in the purchase ledger?	No	Purchase module is not functional.	Users are not using it due to partial availability of functionality and lack of training.
Will the system generate credit notes in the sales ledger?	No	No	No Credit note is available.
Will the system permit the posting of unallocated cash to the ledgers? (S/L, P/L)	No	No	This feature is missing
Are unallocated cash/credit notes specifically reported for follow up?	No	No	This feature is missing
Are outstanding transactions displayed for allocation? (S/L, P/L)	No	No	This feature is missing
Is there control over the creation of new accounts?	Yes, control exist, only administrator can create the new accounts.	Yes, control exist, only administrator can create the new accounts.	To do so, grants are needed.
Is the user prevented or warned from overriding limits? (S/L).	No	No	Not such system checks.
If the system enables transactions to be posted to the ledgers whilst performing a bank reconciliation (e.g. standing charges, bank	No bank feature	No bank feature	Bank Reconciliation is not available in the software.

Question	PR Process Owners Comments	Individual Consultant Response	Evaluation Confirmation
charges etc.) are these adequately reported?			
<b>1.5.1 Automated integration of bank statement &amp; generation of payment file</b>	No	No	This feature is missing
Does the system have a facility for calculating interest on late payments?	No	No	This feature is missing
<b>1.5.2 Automatic bank reconciliation</b>	No	No	Bank Reconciliation is not available in the software.
<b>1.5.3 Capability to report cash balance and cash forecast</b>	It can generate the cash balance report, but no forecast can be generated.	No	Not available
<b>1.6 Procurement Management</b>			
<b>1.6.1 Procurement Module is not integrated with accounts.</b>	No feature, other than generation PO	Software is not functional.	Module has very limited feature. Software is not in use.
<b>1.6.2 Commitment accounting to impact budget and reporting</b>	No feature, other than generation PO	Software is not functional.	Module has very limited feature. Software is not in use.
<b>1.6.3 Capability to manage approval hierarchy for PO</b>	Yes	Software is not functional.	Module has very limited feature. Software is not in use.
<b>1.6.4 Automatic control between PO, receipt and invoice</b>	No feature, other than generation PO	Software is not functional.	Module has very limited feature. Software is not in use.
<b>1.6.5 Quality of Supplier master data (Data cleansing prior to the system implementation)</b>	No feature, other than generation PO	Software is not functional.	Module has very limited feature. Software is not in use.
Order generation	It can generate the PO	Software is not functional.	Module has very limited feature. Software is not in use.
Does the system generate suggested orders?	No	Software is not functional.	Module has very limited feature. Software is not in use.



Question	PR Process Owners Comments	Individual Consultant Response	Evaluation Confirmation
Can orders be generated by the user?	Yes	Software is not functional.	Module has very limited feature. Software is not in use.
Is the system easy and efficient to use, i.e. scroll backwards and forwards in the product file, tagging more than one item per order?	No	Software is not functional.	Module has very limited feature. Software is not in use.
Can more than one supplier be allocated to each product?	No feature, other than generation of PO	Software is not functional.	Module has very limited feature. Software is not in use.
Does the system hold details of substitute products if applicable?	No	Software is not functional.	Module has very limited feature. Software is not in use.
Based on automatic and manual order generation (above) does the system produce a list of proposed purchase orders, if so, can these be easily amended?	No feature, other than generation PO	Software is not functional.	Module has very limited feature. Software is not in use.
Is stock availability updated for stock on order?	No feature, other than generation PO	Software is not functional.	Module has very limited feature. Software is not in use.
Can the system handle partially completed orders and returns?	No feature, other than generation of PO	Software is not functional.	Module has very limited feature. Software is not in use.
Are receipts checked to orders and discrepancies reported?	No feature, other than generation of PO	Software is not functional	Module has very limited feature. Software is not in use.
Are purchase invoices checked to purchase orders, confirmed receipts and discrepancies reported?	No feature, other than generation of PO	Software is not functional.	Module has very limited feature. Software is not in use.
Are the following reports available?		Software is not functional.	Module has very limited feature. Software is not in use.
Purchase Orders raised (analysis)?	Yes	Software is not functional.	Module has very limited feature. Software is not in use.

Question	PR Process Owners Comments	Individual Consultant Response	Evaluation Confirmation
Purchase Orders not received?		Software is not functional.	Module has very limited feature. Software is not in use.
Goods received discrepancies?	No feature, other than generation PO	Software is not functional.	Module has very limited feature. Software is not in use.
Invoice to goods received discrepancies?	No feature, other than generation PO	Software is not functional.	Module has very limited feature. Software is not in use.
Goods received not invoiced?	No feature, other than generation PO	Software is not functional.	Module has very limited feature. Software is not in use.
Can the system handle “back to back” ordering?	No feature, other than generation PO	Software is not functional.	Module has very limited feature. Software is not in use.
<b>1.7 Reporting</b>			
Are all reports adequately titled and dated? (e.g. report name, client name, data, period, batch, last entry number, period end, pages, numbers, date of generation etc.)	Yes	Most of the reports	Most of the reports are adequately titled and dated but there is no standard layout and format available.
Do the reports provide totals where applicable?	Yes	Yes	Yes
Are these totals calculated or taken from a control file?	Yes		
Is it clear when the report has ended? (totals or end markers)			
Can reports be saved in electronic format (as distinct from just printing)?	Yes	Some of the reports can be exported to Spreadsheet	Very Time Taking process. Some export takes whole night. OLE functions are being used which is outdated technology. Conversion errors are very frequent.
Are such files adequately protected from deletion or amendment?	Yes	Yes	Software lacks security

Question	PR Process Owners Comments	Individual Consultant Response	Evaluation Confirmation
Is a report generation provided as part of the software or as an option associated with it?	Yes	Yes	As a part of software
What level of knowledge is required to use the report generator, e.g. beginner, regular user, expert?	Regular User	Regular User	Report generator is not available.
Can the report generating facility make use of user-defined fields (including external fields)?	It is fixed only.	It is fixed only.	Not available.
Does the report writer cover all ledgers (transactions) files and balance (all value fields e.g. prior year etc.) files?	Yes, it can generate the prior year data if selected so.	Yes, it can generate the prior year data if selected so.	Across year reports has a problem.
Are all the parameters or selection criteria used on reports reported?	All reports are fixed only.	All reports are fixed only.	Not available.
Is there an option for reports to exclude nil balances?	No	Yes	Yes
Can transaction files for all previous periods of the year be retained in the system to permit enquiries and reports?	Yes	Yes	Yes, but accounting years wise data is separated due to system limitation.
Can all reports [transaction listings (G/L), Day books (S/L, P/L)] be reproduced after the period end?	Yes	Yes	Yes, but user has to login into that period only.
Can full lists of master file information be produced?	Not sure	No	No full list on reports available.
Are all transactions on all reports individually identifiable?	Yes	Yes	Yes

Question	PR Process Owners Comments	Individual Consultant Response	Evaluation Confirmation
Do the reports show whether items are debit or credit, and do they give sufficient narrative and coding to enable cross referencing?	Yes	Yes	Yes (Except wrong balances and missing Dr and Cr)
Can the system produce all requisite reports? (For example, trial balance, profit and loss account, balance sheet, cash flow statement and Taxes reports, if applicable, in addition to ledger reporting requirements)	It can generate only Sources of Income and Expenditure, Trail Balance, Cash flow Statement and AFR as required by TGF.	Yes	It can generate only Sources of Income and Expenditure, Trail Balance, Cash flow Statement and AFR as required by TGF.
Do standard reporting options give sufficient flexibility to tailor individual reports?	No, only standard reporting	No, only standard reporting	No, only standard reporting available.
Do these reporting facilities permit multiple key sorting, variable report intervals and optional selection parameters?	Yes, these can be done.	Yes, these can be done.	Very limited
Are standard reports always produced, even when they are nil returns?	Yes	Yes	Yes
Do the standard budget reports provide sufficient analysis of variances?	Team is not aware of this feature hence unable to comment.	Partial available	Not available.
Do such reports provide exception reporting, percentage analysis and comparatives? (G/L, S/L, P/L)	No such feature.	No such feature.	No such feature.
Do these reports show how all partial payments or allocations (unallocated cash) have been treated?	No such feature	No such feature	No such feature

Question	PR Process Owners Comments	Individual Consultant Response	Evaluation Confirmation
Does the trial balance report show balances carried and brought forward and totals of posted transactions?	Yes. It is available.	Yes. It is available.	Yes. It is available.
Can the management accounts, profit and loss account and balance sheet be sufficiently analyzed by cost centers, company and period?	Yes	Yes	Not available.
Can aged analysis reports be obtained? (purchase ledger, stock).	Only for advance control mechanism	Yes	Only for advance control mechanism
Are the age criteria fixed or user definable?	User Definable.	User Definable.	User Definable.
What controls are there in place so that the user is aware of partly processed transactions (e.g. unposted invoices or uninvoiced dispatches)?	No invoices are being posted by PR because they account for on payment basis.	Partial available	No invoices are being posted by PR because they account for on payment basis.
Can the system automatically generate documents for external use? (statements, remittance advices and cheques).	No	No	Not available.
Can the system control duplicated documents e.g. invoices?	Yes, there are issues for duplication.	No	Yes, there are issues for duplication.
Are these clearly identified as duplicates?	Not easily and system generated	No	Not easily and system generated
Does the system force the production of month-end reports?	No	No	No such process / system.
Following a month end can transactions still be viewed, and can	Not applicable.	Not applicable.	Not applicable.

Question	PR Process Owners Comments	Individual Consultant Response	Evaluation Confirmation
the reports be rerun as at a previous month end? In particular - is it possible to print out retrospective aged sales and purchase ledger reports that agree back to the month end trial balance control account figures as at the month-end.			
Can the reporting function make use of external data files?	No	No	No
Can all reports be run without the need for period-end procedures to be initiated?	Yes	Yes	Yes
Does the report generator allow print previews of all reports?	Yes	No	No report generator
<b>System should be able to manage:</b>			
<b>Regular reporting (financial statements)</b>	Yes	Yes	Up to some extent
<b>Global Fund specific reports</b>	Yes	Yes	Not available
<b>1.8 General Points</b>			
Customization			Customization is not as per the users requirements / existing processes.
Old Software			The current software is running with parallel to old software.
Processes and Design			Software is not systematically designed

### 6.3 Accounting Software Required Basic Standards

Key Modules	Key Functionality
General Ledger	<ul style="list-style-type: none"> <li>• Automatic reconciliation of GL with sub-ledgers;</li> <li>• Accounting journal adjustments for current and previous periods</li> <li>• Month-end closure capability;</li> <li>• Automatic re-evaluation of open balances (monthly or quarterly);</li> <li>• Reporting capability to meet Global Fund reporting requirements;</li> <li>• FX management;</li> <li>• Tax Management.</li> </ul>
Budget Management	<ul style="list-style-type: none"> <li>• Capability to store agreed budget and revised budget in the financial system;</li> <li>• Budgetary control by Activities and Interventions;</li> <li>• Capability to report budget consumption, variance and accurate forecasts.</li> </ul>
Account Receivables (AR) and Account Payables (AP)	<ul style="list-style-type: none"> <li>• Automatic reconciliation of AP and AR transactions with GL;</li> <li>• Integration with Cash Management;</li> <li>• Automatic re-evaluation of open balances (monthly or quarterly);</li> <li>• Reporting capability (Aging balance, Open invoices / receivables...);</li> <li>• Supplier and Customer Master Data Management (shared with Procurement module).</li> </ul>
Asset and Inventory Management	<ul style="list-style-type: none"> <li>• Integration with procurement module to automate asset / inventory entry;</li> <li>• Capability to record asset / goods movement;</li> <li>• Standard reporting to track assets and monitors stocks.</li> </ul>
Cash Management	<ul style="list-style-type: none"> <li>• Automated integration of bank statement &amp; generation of payment file;</li> <li>• Automatic bank reconciliation;</li> <li>• Capability to report cash balance and cash forecast.</li> </ul>
Reporting	<p>System should be able to manage:</p> <ul style="list-style-type: none"> <li>• Regular reporting (Financial Statements...);</li> <li>• Global Fund specific reports.</li> </ul>
Procurement Management	<ul style="list-style-type: none"> <li>• Commitment accounting to impact budget and reporting;</li> <li>• Capability to manage approval hierarchy for PO;</li> <li>• Automatic control between PO, receipt and invoice;</li> <li>• Quality of Supplier master data (Data cleansing prior to the system implementation).</li> </ul>

## 6.4 Software and Hardware Specifications

### Software specifications:

Name of Software	Software Version	Tools & Technology
ABIPRO Standard Integration + General Ledger Dual Currency + Fixed Assets	Version 12.00	Visual FoxPro Version 9 Database: DBF Client Server Architecture
Gopei Accounting Software	Version 2.0	Asp .Net MVC 5 C# SQL Server 2012

### Hardware specifications:

Particulars	Abipro Accounting Software	Gopei Accounting Software
Server Configuration	<p>Instant Dedicated Server Windows - Value v1.0 -Ryan.Herdian.Kemenkes (18/04/2018 – 17/05/2018)</p> <p>Processor: Intel Quad Core Xeon E3</p> <p>RAM Memory: 32GB DDR3 1333MHz ECC Memory</p> <p>Hard Drive: 2x2TB SATA Enterprise HDD on H/w RAID 1</p> <p>Bandwidth: 100Mbps Local / 1Mbps International</p> <p>Data Transfer: Unmetered</p> <p>Control Panel: None</p> <p>Firewall: Software Firewall</p> <p>Dedicated IP: 2 x IP</p> <p>Server Management Plan: Lite Management</p> <p>Fully Managed Off Server Backup: Unmetered Storage - 14 Days Retention</p> <p>Managed Antivirus: None</p> <p>eXploit Scanner (requires CentOS with cPanel): None</p> <p>Microsoft SQL (Windows): None</p>	<p>System Manufacturer: Dell Inc.</p> <p>System Model: PowerEdge R420</p> <p>BIOS: 2.1.2</p> <p>Processor: Intel(R) Xeon(R) CPU E5-2407 0 @ 2.20GHz (4 CPUs), ~2.2GHz Memory: 57344MB RAM"</p>
OS Version	Windows Server 2012 R2 Standard	Windows Server 2016 Standard 64-bit



## 6.5 List of Persons Met during assessment visit from 8 to 12 April 2019

S. No.	Name of person	Designation	Institution
1	Irina A.	Technical Assistance Team	UNDP
2	Benard Omollo	Technical Assistance Team	UNDP
3	Ali Imransyah	Technical Assistance Team	UNDP
4	Affy	Technical Assistance Team	UNDP
5	Krisyani Inawati	Technical Assistance Team	UNDP
6	Nancy Dian A.	Sub Directorate	TGF – Malaria
7	Benny Asmara	Finance Coordinator	TGF – Malaria
8	Rizki Faizzati	Process Owner	TGF – Malaria
9	Zuriatina	Process Owner	TGF – Malaria
10	Ary. Rubiyono	Process Owner	TGF – Malaria
11	Ryan Herdiansyah	IT Staff	TGF – Malaria
12	Gunawan Wibisono	Process Owner	TGF – Malaria
13	Muhamad Tri Fauzi	Logistics/Procurement	TGF – Malaria
14	Bawa Wuryaningtyas	PMU Coordinator-TB	TGF – TB
15	Riandy Oyadiova	Internal Control-TB	TGF – TB
16	Tenty Ameila Ika	Internal Control-TB	TGF – TB
17	Oavy Silabar	Process Owner	TGF – TB
18	Erdison Saragih	Process Owner	TGF – TB
19	Yuyun Burhannuridin	FIC	TGF – TB
20	Lili Herawah	Financial Assistant	TGF – TB
21	Bana	Process Owner	TB / SF – TB
22	Sedya Dwisaryha	Sub Directorate	TGF – HIV
23	Sri Pandam	PMU Coordinator-HIV	TGF – HIV
24	Dimpu Hasibuan	Internal Control-HIV	TGF – HIV
25	Sita Indrawati	Internal Control-HIV	TGF – HIV
26	Florens Natalia Sibarani	Process Owner	TGF – HIV
27	Siti Zaraheki Putri	Medicine planning and Procurement-Log	TGF – HIV
28	Awaliyah Rizka	Medicine monitoring and FAR-Log	TGF – HIV
29	Krisdianto	IT Staff	TGF – HIV
30	Sofie	Process Owner	TGF – HIV
31	Rojali	FMIS Supplier-HIV	Abipro
32	Rizky Hidayatullah	FMIS Supplier-HIV	Abipro
33	M. Rian Pratma	FMIS Supplier-HIV	Abipro
34	Yolinda W.	Process Owner	SR TGF – Malaria

S. No.	Name of person	Designation	Institution
35	Khairul	Process Owner	SR TGF DKI
36	Nurul Hikmah	TB SR-DKI Jakarta	SR TGF TB DKI
37	Siva A.	Senior Director P2P	
38	PWC Team	LFA	
39	The Global Funds Team (via conference call).		

## 6.6 List of Various Reports and Documents Reviewed

S. No.	Name of the Reports
1	TGF Financial Management Handbook for Grant Implementers
2	IDN-H-MOH Performance Letter on Review of Progress Update (Jul to Dec 2017)
3	IDN-H-MOH Performance Letter on Review of Progress Update (Jan to Jun 2018)
4	External Audit Report for HIV Grant for the Period 1 January to 31 December 2017
5	IDN-M-MOH Performance Letter on Review of Progress Update (Jan to Jun 2017)
6	IDN-M-MOH Performance Letter on Review of Progress Update (Jul to Dec 2017)
7	IDN-M-MOH Performance Letter on Review of Progress Update (Jan to Jun 2018)
8	External Audit Report for Malaria Grant for the Period 1 January to 31 December 2017
9	IDN-T-MOH Performance Letter on Review of Progress Update (Jan to Jun 2017)
10	IDN-T-MOH Performance Letter on Review of Progress Update (Jul to Dec 2017)
11	IDN-T-MOH Performance Letter on Review of Progress Update (Jan to Jun 2018)
12	External Audit Report for TB Grant for the Period 1 January to 31 December 2017
13	User's Manual – Abipro Global Fund
14	Sample Reports generated from Abipro Software
15	User's Manual – Gopei



**Lochan & Co.**  
Chartered Accountants