

AWARDS SCHEME FOR EXEMPLARY IMPLEMENTATION OF e-GOVERNANCE INITIATIVES

NAME OF CATEGORY- “INNOVATIVE USE OF TECHNOLOGY IN e-GOVERNANCE”

1. Coverage – Geographical and Demographic

i. Comprehensiveness of reach of delivery centers

Fund and Accounts Management System designed, developed and implemented by C-DAC being used by all the implementing agencies of Saakshar Bharat Scheme across the nation

ii. Number of delivery centers

Lok Shiksha Kendras (Adult Education Center) at village level, Block Lok Shiksha Samiti at block level, Zila Lok Shiksha Samiti at district level, State Literacy Mission Authority at state level are delivery centers of the system.

iii. Geographical

a. National level – Number of State covered	26
b. State/UT level – Number of District covered	410
c. District level – Number of Blocks covered	3584
d. Gram Panchayat Level- Number of GPs covered	161219

Please give specific details:-

- Same as above

iv. Demographic spread (percentage of population covered)

27 million beneficiaries of the Saakshar Bharat Scheme.

2. Situation Before the Initiative

Bottlenecks

- National Literacy Mission Authority has a quiet un-manageable task of releasing funds to nearly 600 districts and SLMA, and manually maintaining the data.
- Decentralized mode of operation where authorization issued to each implementing agency. Each implementing unit has its own account leading it difficult to ascertain the available balances with each agency.
- Within the same State, a particular district may be starved of funds while another district may be sitting on a pile of unutilized funds.
- Huge time gap between requirement and release of funds

Challenges

- Ensure **timely and uninterrupted access to funds**, up to the GP level
- **Optimal utilisation of funds** by ensuring funds do not remain idle

AWARDS SCHEME FOR EXEMPLARY IMPLEMENTATION OF e-GOVERNANCE INITIATIVES

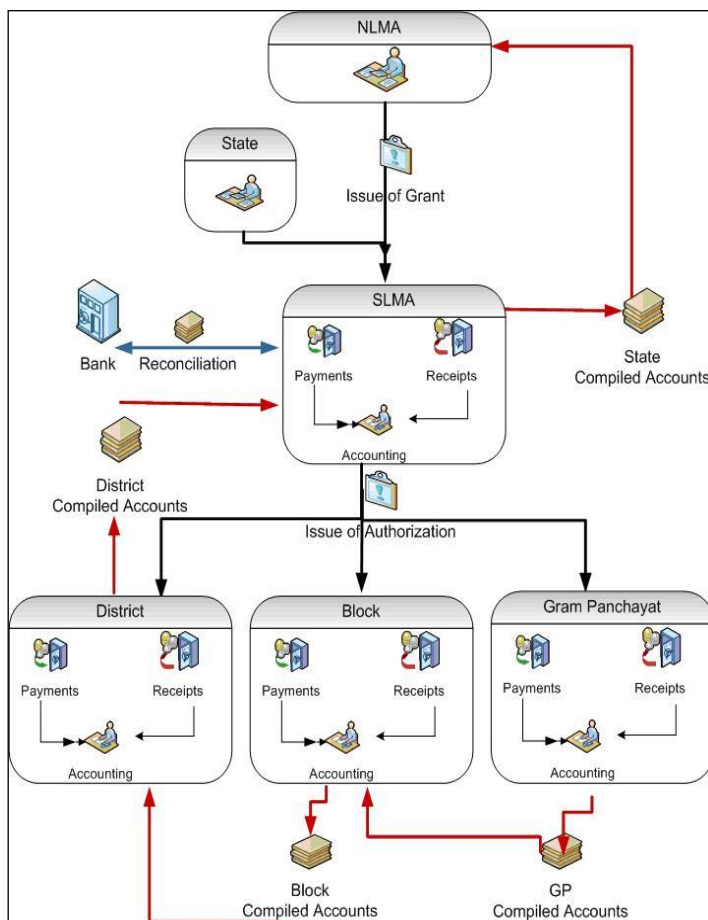
- **Prevent diversion of funds** for purposes other than related to the Saakshar Bharat
- **Empowerment of PRIs** by allowing them financial autonomy

Constraints

- Collecting data from such a big magnitude which contains 75 million beneficiaries, 5 million Volunteer Teachers, over 2,00,000 implementing agencies, Village Local Self Government, the Implementing Agency at grassroots level for compilation, reporting purpose is a herculean task.
- **Inadequate Management Capacities of the Implementing Agencies**
- **Physical Infrastructure and Human Resource for delivery**
- **To be achieved in a fixed time frame**
- Government requires the Mission to be accomplished with **Efficiency, Quality and Accountability**
- Government also wishes optimum and transparent utilization of public funds

3. Scope of Service/ Activities Covered

FAMS follows the mercantile system of double entry accounting based on NLMA accounting guidelines. Saakshar Bharat follows Authorization system where NLMA shall issue the Authorization to the SLMA Subsidiary Account and SLMA Main Account shall



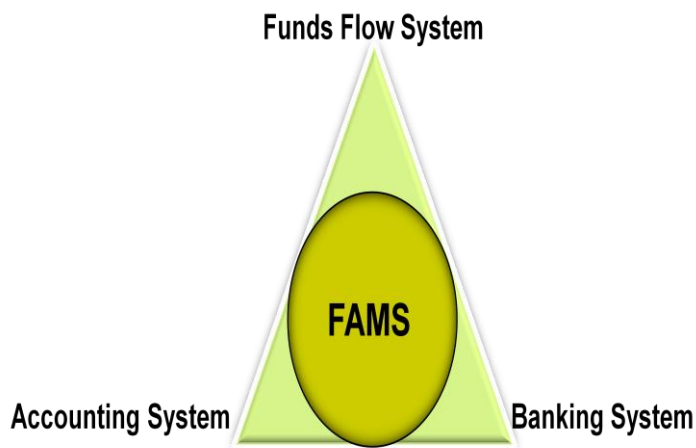
issue the Authorizations to the District, Block and Gram Panchayats. SLMA has two separate accounts, Main Account and Subsidiary Account. Main Account is for grants received, acknowledging the cheques issued by programme implementing units, interest given by the bank. There is no cheque book for this account, i.e., there will be no payments through this account. If the system of issuing bank authorizations is centralized in the SLMA, then only the SLMA maintains the Main Account. If the system of issuing bank authorizations is de-centralized to the DPs, then along with the SLMA the DPs also maintain the Main account.

Subsidiary account is maintained by the SLMA, DPs, BPs and GPs. It accounts for the bank authorizations received, cheques issued, and

AWARDS SCHEME FOR EXEMPLARY IMPLEMENTATION OF e-GOVERNANCE INITIATIVES

cash payments made. The SLMA and every DP, BP and GP shall have a specified monetary limit for a specified period for drawing funds.

The SLMA shall either issue the bank authorization order to all the implementing agencies, called the centralized system, informing it of the limit of bank authorization for SLMA, and each DP, BP and GP or it will delegate the work of issuing bank authorization to each DP the delegated amount of bank authorization, and DP in turn will issue the Bank Authorizations to each BP and GP under it.



FAMS provides automatic Bank Reconciliation by integration with the Banking System. Daily transaction details from the Bank are received by the FAMS and based on the entries by the users of the panchayats, FAMS system generates the Bank Pass Book as well as the Bank Reconciliation Statement. The Bank Reconciliation Statement is available under Statements

submenu of Accounts & Reports. The Bank statement can be obtained from the Bank, verify and compare with the FAMS Bank Reconciliation Statement and resolve the mistakes, if any.

Following are some of the important sub modules of FAMS.

i. Fund Release by NLMA and Receipt by SLMA Main Account:

The process of request for Grant starts with the SLMA in coordination with the Gram Panchayat, Block Panchayat and District Panchayats identifying the activities proposed to be taken up. Based on the approval of activities to be performed by the respective agency and the amount of fund already released, (the system provides appropriate decision support and analysis reports indicating the progress and fund utilization as against the previous releases.) further fund to be released is calculated by the system. The calculations are based on the activity wise base costs. The funds are released installment wise by the NLMA to the State, SLMA Main Account, with intimation to the state regarding its share to be released.

When funds are released by NLMA to SLMA Main account, the details are available to the SLMA as an alert. SLMA Main Account on acknowledging the Fund receipt, the details are posted to the SLMA Main Account Bank Book which is maintained at SLMA.

AWARDS SCHEME FOR EXEMPLARY IMPLEMENTATION OF e-GOVERNANCE INITIATIVES

ii. Issue and Receipt of Authorizations:

On release of funds by the **NLMA** to the **SLMA Main Account**, Authorizations are issued to the **SLMA Subsidiary Account** by NLMA as per the pre-defined activities to be performed by the SLMA Subsidiary account. To ensure SLMA does not allocate more amounts for itself, authorizations to SLMA Subsidiary Account are issued by NLMA. On issue of Authorization by NLMA, SLMA Subsidiary Account receives the alert, on acknowledging the same authorization receipt is posted in the cash book of SLMA Subsidiary Account.

At **SLMA**, on receipt of funds, **SLMA Main Account** issues Authorizations to its **Subsidiary Accounts** i.e. at **District Panchayat, Block Panchayat** and **Gram Panchayat** level as per the pre-defined activities to be performed. On issue of Authorizations, the users at all levels receive alerts and on acknowledgement of the alerts, authorization receipt entries are posted in the cash book of corresponding Subsidiary Account.

The authorization receipt entry now acts as the limit against which voucher entries can be made in the accounting system. The system keeps track of all the authorization received and vouchers entries i.e expenditure is restricted to the authorized amount.

iii. Cash Book

Cash book is the core module of Fund and Accounts Management System and is operated at all levels of implementing agencies of the scheme. Cash book is the most important document for maintaining all the receipts and payments.

To facilitate the target users of the system and to bring in greater acceptance of the system, data entry has been kept to the bare minimum; online cashbooks have been designed keeping in mind the familiarity of the user in maintaining manual accounts.

The screenshot displays the 'CashBook Entry' window. At the top, there are tabs for 'Go To Receipt Side', 'Go To Single CashBook', and 'Go To Payment Side'. Below these are dropdowns for 'Month' (February) and 'Year' (2011), along with a 'Get CashBook' button. The 'Receipt Side' table has columns: Date, Receipt Number, Classification, Explanation, and Cash Amount (in Rs.). It shows an opening balance of 0 and a bank authorization of 32833. The 'Payment Side' table has columns: Date, Voucher Number, Classification, Item, and Explanation. It lists several transactions, including honorariums, self cheques, and training of volunteers. At the bottom, it shows a closing balance of 0 and a bank authorization of 23749.

Date	Receipt Number	Classification	Explanation	Cash Amount (in Rs.)
27/05/2011	R002	--Select--		
		--Select--		
		--Select--		
		--Select--		
		--Select--		
		--Select--		
		--Select--		
		--Select--		

Date	Voucher Number	Classification	Item	Explanation
09/02/2011	V001	Honorarium	N/A	Towards Payment of Honorarium
09/02/2011	V002	Self Cheque	N/A	Towards withdrawal of cash from Bank
09/02/2011	V003	Human Resources	Training of Volunteers	Payment incurred towards Training of Volunteers
27/05/2011	V004	--Select--		
		--Select--		
		--Select--		
		--Select--		
		--Select--		
		--Select--		

Additionally, to relieve the users from the burden of classification of receipts and expenditures by mapping the same to the corresponding head of accounts, the head of accounts

AWARDS SCHEME FOR EXEMPLARY IMPLEMENTATION OF e-GOVERNANCE INITIATIVES

are mapped to transaction type, which are easy to remember and correlate. Classification of expenditure or receipt will be made by the system based on the selection of pre-defined Transaction type.

The screen for entry is provided in the form of manual cash book and entries are made as if the entries are made manually in the cash book. Any correction of error in the cash book can be made by a journal entry order. With the entry of a voucher (accounting transaction) all books of accounts, schedules and reports are updated instantly. There is nothing more that needs to be done.

The Cash Balance and Bank Authorization are available during the posting of receipts and vouchers in the Cash Book which is updated against each transaction, facilitating the user to verify the available balances.

iv. Bank Integration and Bank Reconciliation

Integration of FAMS with the Banks reduces the time for bank reconciliation at all tiers of the hierarchy. The account details of all the implementing agencies are synchronized and maintained in FAMS.

A system interface built in FAMS receives daily transaction details from the bank regarding the Accounts Opened, Cheque books Issued, Authorization Details and daily transactions occurred.

Post Date	Cheque Clearance Date	Transaction Details	Cheque No.	Debit (Amount in Rs.)	Credit (Amount in Rs.)	Balance (Amount in Rs.)
Opening Balance:						
						0.00
27/03/2012	27/03/2012	Paid to S S CHITTAVADAGE	29581	6400.00	0.00	-6400.00
27/03/2012	27/03/2012	Paid to M S SOLAPUR	29580	7600.00	0.00	-14000.00
27/03/2012	27/03/2012	Paid to A H GOURDAR	29579	2160.00	0.00	-16160.00
27/03/2012	27/03/2012	Paid to A H GOURDAR	29582	5280.00	0.00	-21440.00
27/03/2012	27/03/2012	Paid to A H GOURDAR	29583	10000.00	0.00	-31440.00
27/03/2012	27/03/2012			0.00	31440.00	0.00
28/03/2012	28/03/2012	Paid to A H GOURDAR	29587	1973.00	0.00	-1973.00
28/03/2012	28/03/2012	Paid to A H TALIKOTE	29588	1200.00	0.00	-3173.00
28/03/2012	28/03/2012	Paid to A H TALIKOTE	29585	3840.00	0.00	-7013.00
28/03/2012	28/03/2012	Paid to C R AWARDI	29584	4800.00	0.00	-11813.00
28/03/2012	28/03/2012			0.00	11813.00	0.00
29/03/2012	29/03/2012	Paid to A H GOURDAR	29590	1319.00	0.00	-1319.00
29/03/2012	29/03/2012			0.00	1319.00	0.00
30/03/2012	30/03/2012	Paid to YOGENDRA R	29589	6000.00	0.00	-6000.00
30/03/2012	30/03/2012		29588	6000.00	0.00	-12000.00
30/03/2012	30/03/2012			0.00	12000.00	0.00
Closing Balance:						
						0.00
Statement Summary:						
Dr. Count: 12						
Cr. Count: 4						
				56572.00	56572.00	

On mapping the account with the corresponding Panchayat by the SLMA in FAMS, cheque book issued by the Bank for the Panchayat are automatically mapped. Posting of payment voucher by the Panchayat is verified and validated against a cheque and with the available authorization balance by the system.

Based on the Daily transaction details received from the Bank, FAMS system generates the Bank Pass Book as well as the Bank Reconciliation Statement for individual Panchayat.

AWARDS SCHEME FOR EXEMPLARY IMPLEMENTATION OF e-GOVERNANCE INITIATIVES

v. Cheque Acknowledgement

For all the cheques issued by the subsidiary accounts, on acknowledgment by the SLMA Main Account, bank authorization balance and in turn balance available are known. SLMA Main account every month has to acknowledge the cheques issued by the underlying Panchayats.

vi. Asset Details

Expenditure incurred against procurement of assets by the Panchayats is captured by considering the type of asset and cost of each asset. The Asset Register is generated by the system providing the details of available assets at all levels and the corresponding value of Assets.

vii. Advances and Settlement

Posting of advances issued to suppliers or imprest issued to staff and the settlement using transfer entry order are providing in Advance Settlement Register enabling the Panchayats ascertain the pending advances and imprest with staff.

viii. Accounting Report

All accounting reports required for submission to higher authorities for monitoring purpose or else, are generated by the system. Some of the reports generated by the FAMS system are:

- Balance Sheet, Monthly Account, Trial Balance – Consolidated, Entire and Own
- Statement of cheques issued; and its reconciliation with the Bank
- Statement of remittances made into the Bank; and its reconciliation with the Bank
- Statement of balance of bank authorization in the Cashbook and in the books of the Bank.
- Supportive documents in support of the above statement
- Subsidiary Cash Book of Cheques Issued and Remittances made to SLMA.
- Ledger of Bank Authorization Issued
- Ledger Accounts of each receipt and payment
- Bank reconciliation - keeps the bank books in sync, and identify unclear cheques
- A Total Account of Bank Authorizations and a Total Account of Funds transferred to DP is maintained in the General Ledger of Debit Balances and the General Ledger of Credit Balances.
- Bank Authorization Order
- Journal Entry Order
- Register of Remittances received from lower level to higher level

AWARDS SCHEME FOR EXEMPLARY IMPLEMENTATION OF e-GOVERNANCE INITIATIVES

ix. Exception Reports

The exception reports available to NLMA/SLMA brings out such information that the NLMA/SLMA can find out where there is little progress and can take suitable action. The list of exception reports available are:

- Authorization not received
- Panchayats with low balance
- Less expenditure on “Training of Volunteers”
- Less expenditure on “Teacher Learner Kits”
- Panchayats with “Shortage of Preraks”
- Insufficient Bank Authorizations
- States awaiting “Grants from State Government”
- Panchayats without Cheque Books

x. Localization

For better understanding and usage, the application interface is provided in Indian languages. After login, user can shift to his local language or to Hindi.

xi. MIS

FAMS generates intelligent MIS reports which enables stakeholders at all levels in monitoring Grants vis-s-vis Authorizations vis-s-vis Expenditure without physically visiting the implementing sites or seeking additional information. Implementing agencies can ascertain the cash position and impose control on payments. Considering the sheer volume of implementing agencies which exceeds 1.5 lacs, Graphical Decision Support Systems are built in the system, which enable programme managers to effectively identify concern areas and take informed / effective decisions

AWARDS SCHEME FOR EXEMPLARY IMPLEMENTATION OF e-GOVERNANCE INITIATIVES

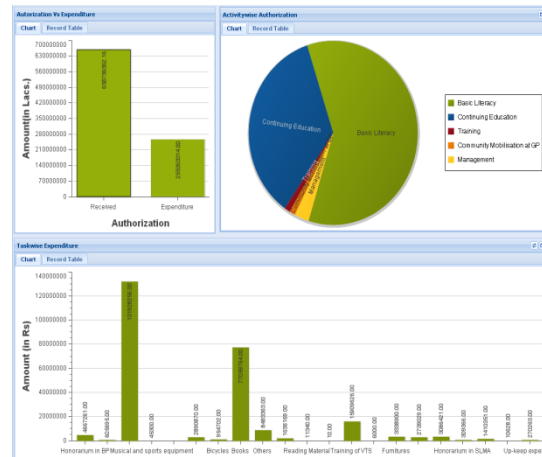
Saakshar Bharat Scheme Progress

Table: Scheme Progress Details

Sl No	Agency Name	Budget Approved	Fund Released	Total Authorisation Issued As Per MIS	Cashbook	Expenditure	Bank
1	Andhra Pradesh	5975.48	4958.55	4138.82	2296.81	2470.17	2470.17
2	Assam Pradesh	3986.25	3986.25	1793.75	17.13	3912.32	3912.32
3	Bihar	8288.24	2981.88	2484.14	421.03	2484.14	2484.14
4	Chhattisgarh	46151.02	10897.86	18851.81	4636.32	4778.85	4778.85
5	Chandigarh	21438.88	10336.18	14326.22	4884.17	3894.64	3894.64
6	Goa and Daman Diu	76.02	12.84	0.00	0.00	0.00	0.00
7	Gujarat	22100.88	1118.58	1245.51	288.38	1247.12	1247.12
8	Haryana	7882.11	1811.75	772.88	761.35	86.38	86.38
9	Himachal Pradesh	488.45	488.45	384.88	224.47	224.47	224.47
10	Jammu and Kashmir	9881.32	1182.88	0.00	0.00	0.00	0.00
11	Karnataka	8887.82	428.87	281.79	422.88	881.81	881.81
12	Kerala	2778.88	2881.75	1245.51	848.82	888.82	888.82
13	Madhya Pradesh	28442.32	8518.84	847.87	188.84	0.00	0.00
14	Maharashtra	28781.28	2522.74	2844.22	82.88	288.42	288.42
15	Manipur	828.88	828.88	122.42	122.77	427.48	427.48
16	Meghalaya	1245.82	422.25	222.32	0.00	35.17	35.17
17	Mizoram	128.88	382.88	384.88	84.88	78.47	78.47
18	Nagaland	1288.88	2842.81	2886.11	188.87	448.88	448.88
19	Narada	8888.28	2881.75	1458.88	82.88	1472	1472
20	Nagaland	2288.22	8888.81	1872.38	788.22	788.47	788.47
21	Narada	228.84	88.88	31.78	0.00	13.14	13.14
22	Narada	8888.71	488.88	888.87	888.88	2442	2442
23	Narada	28.42	74.87	74.87	8.88	48.88	48.88
24	Other Pradesh	10278.82	28778.88	2381.27	0.77	888.84	888.84
25	Chandigarh	828.88	1022.27	1488.48	488.81	278.82	278.82
26	Andhra Pradesh	1888.32	3822.82	3812.84	3812.87	3781.24	3781.24
Total		4,61,784.21	1,82,789.11	1,52,976.39	35,487.66	1,48,479.54	

[Notes: All amounts are in Lac/Rs till 22 Jan 2013.]

Designed & Developed by e-Governance Solutions Group, C-DAC Pune



xii. Citizen Interface

An important fact of the system is that entire scheme data covering grant releases and the expenditure at each level of implementing agencies is made available in the public domain, thereby enabling social audit of the implementation of the Saakshar Bharat Scheme.

4. Strategy Adopted

i. The details of base line study done

C-DAC with National Literacy Mission Authority involved in defining the new processes as a part of process engineering. For the newly launched programme a complete overhaul of the systems and redesigning the processes in the entire management chain is performed. The processes redesigned are based on the past experience considering the best practices implemented earlier and the lessons learnt. In-house deliberations were held among all the stakeholders regarding the integrated approach across the various diversified functional entities and processes redesigned considering the ground realities. The focus is majorly on:

- Designing processes which can be used across various governmental development schemes
- Devising a mechanism within the processes for information to be in public domain to enable enforcement of individual performance, productivity, efficiency and accountability

Fund and Accounts Management System was based on the Accounts Manual designed for the Saakshar Bharat Scheme. C-DAC was also involved in preparation of Accounts Manual of the Saakshar Bharat Scheme.

AWARDS SCHEME FOR EXEMPLARY IMPLEMENTATION OF e-GOVERNANCE INITIATIVES

ii. Problems identified

- In the earlier adult education schemes States use to submit Utilization certificate to Central Government. It is very difficult for states to prepare utilization certificate also the time required for preparation is endless.
- There is no uniform system of accounting and guidelines for the scheme.
- It is very difficult rather impossible to monitor activity wise expenditure for any particular implementing agency.
- Experts are required for preparation of the financial reports like Balance Sheet, Trail Balance and Income & Expenditure statements.
- Creditability of the scheme is not there as there is less transparency.
- Difficult & time-consuming task of Bank Reconciliation which is Prone to human errors
- It is difficult to find the requirement of funds for individual implementing agency.
- Very difficult to find out the implementing agency wise performance.
- No clue of the unused balance scattered over 600 districts

iii. Roll out/implementation model

- Web based application for fast roll out
- Pilot run for two states Karnataka and Andhra Pradesh for 2 months before release of application to the other implementing states
- C-DAC has played a major role in finalization of the plan for capacity building of the stakeholders of Saakshar Bharat Implementation for sustained usage of the initiative by considering the need and capability of the involved stakeholders.
- Establishment of Core Team of domain Experts at the Center /State level by conducting periodic Workshop for all the stakeholders involved in the implementation of Saakshar Bharat Scheme
- Orientation of Manual Accounting procedures / concepts to concern officials at state level.
- Design and delivery of training modules for identified participants by imparting practical training to identified stakeholders of Saakshar Bharat scheme.
- Considering the infrastructure available at the Gram Panchayat the posting of accounts to the FAMS is done at the Block level / District level during the visit of the officials to head quarter for monthly review.

AWARDS SCHEME FOR EXEMPLARY IMPLEMENTATION OF e-GOVERNANCE INITIATIVES

- Online monitoring of the usage of the system and accordingly action were suggested and implemented in consultation with NLMA.

iv. **Communication and dissemination strategy and approach used**

- Region wise Orientation / Workshop for stakeholders of the project.
- Creation of Master Trainers at State , District Level
- Availability of Project documentation like User Manuals and On line Help on the Project web site
- Online Implementation Support

5. **Technology Platform used**

i. **Description**

Fund and Accounts Management System is based on the Microsoft technologies using open source database.

ii. **Interoperability**

Fund and Accounts Management System is integrated with core banking system of SBI & Web Based Planning and Monitoring Information System (WePMIS) developed by National Informatics Centre (NIC) Delhi, supports Syntactic interoperability. FAMS is capable of communicating and exchanging data, syntactic interoperability in specified data formats, communication protocols. XML standard are among the tools of syntactic interoperability and communication is based on XML.

iii. **Security Concerns**

Fund and Accounts Management System is a web based application and available through internet follows Open Web Application Security Project (OWASP) guidelines to guard against major security threats, for secure transactions and storage of Critical data. All security concerns in terms of SQL injection, broken authentication and session Management and Cross Site Scripting etc are handled in the solution deployed. FAMS received a security audit clearance certificate through an agency empanelled by CERT-IN.

User have specific role to interact with the system. Once a user log-into the system, any action performed will be authorized and authenticated against users specified roles.

iv. **Any issue with the technology used**

Null

v. **Service level Agreements(SLAs)**

N.A.

AWARDS SCHEME FOR EXEMPLARY IMPLEMENTATION OF e-GOVERNANCE INITIATIVES

6. **Demonstrate innovative use of ICT for development**

- i. Complete overhaul of the systems right from programme design, architecture and implementation, funding and monitoring.
- ii. Fund Flow with Banking System
- iii. Shift of focus from monitoring of Expenditure to monitoring the **Quality of Expenditure** using **ICT**
- iv. An integrated tool to enable stakeholders at all levels involved in the execution of the Scheme to effectively Plan, Execute, Monitor the overall implementation of the scheme and achieve the set targets
- v. Process automation with intelligent workflows at all level's to bring in stakeholders to adopt the system.
- vi. Adopt common standards and facilitate interoperability across various diverse systems
- vii. Integration with cross functional systems like the Core Banking System of Banks
- viii. Generic framework design for usage across various schemes with minimal changes.
- ix. Streamlined user interface with minimal data entry and local language enabled considering the user base.

7. **Citizen Centricity** (Give specific details on the following#)

- i. **Impact on effort, time and cost incurred by user,**
 - Application is designed with all required validations to minimize the wrong data entry that resulted into simplicity in maintaining the cash book by individual implementing agency in terms of data entry and data entry mistakes which was resulted into minimal effort & time required by the end user to maintain their accounts.
 - Major impact on expertise and time required for preparation of various financial reports of Saakshar Bharat Scheme as System is able to capture the minimum data from source and rest taken care by the system which indirectly affects the overall cost of operations.
 - With the minimal data entry from source, various reports generated through the application are available for monitoring and ascertaining the cash positions of the implementing units which resulted in effective implementation of the Scheme.

AWARDS SCHEME FOR EXEMPLARY IMPLEMENTATION OF e-GOVERNANCE INITIATIVES

ii. **Feedback / Grievance redressal mechanism**

Application is designed with a feature to submit the error log with comments via email. Emails are reviewed and addressed by the team regularly. Also help line is provided which is attended by the team and required support is provided. Regional review meetings conducted to review the scheme progress used as a platform to receive the feedback from various stake holders as well as to inform the latest enhancements.

iii. **Audit Trails**

Fund and Accounts Management System maintains a chronological record of all activities performed by a user to enable the reconstruction and examination of changes and events in the accounting activities.

iv. **Interactive platform for service delivery**

Web based application.

v. **Stakeholder consultation**

During the entire phases, all the Stake holders are involved. Based on the discussions and feedback received, the changes are incorporated. Stake holders are consulted during the Regional review meetings as well.

8. **Adaptability and Scalability**

Application interface is provided in English plus eight Indian Regional languages (Hindi, Marathi, Kannada, Tamil, Telugu, Gujarati, Oriya, Bengali) which can be extended to other languages as required.

Application has been hosted in the shared facility for database, open source PostgreSQL, at NIC Data Center. All the facilities in the data center are shared.

9. **Adaptability Analysis**

i. **Measures to ensure adaptability and scalability**

System designed using generic framework can be adapted for the similar Central / State Government schemes with minimum customization. Application interface is designed considering the diversified user base.

Cash book is the core module of Fund and Accounts Management System and is operated at all levels of implementing agencies of the scheme. Cash book is the most important document for maintaining all the receipts and payments. To facilitate the target users of the system and to bring in greater acceptance of the system, online cashbooks have been designed keeping in mind the familiarity of the user in maintaining manual accounts.

Currently catering to approx 2 lakhs users can be extended further if required.

AWARDS SCHEME FOR EXEMPLARY IMPLEMENTATION OF e-GOVERNANCE INITIATIVES

ii. Measures to ensure replicability

System is designed considering the similar Central / State Government schemes which following GFR accounting guidelines and follow Authorization mode of fund transfer. The application can be easily replicated to similar schemes easily.

iii. Restrictions, if any, in replication and or scalability

Application can be replicated in similar Government Schemes across multiple domains which need to be customized as per their guidelines and requirements.

iv. Risk Analysis

Authorization is needed in order to control access to resources. Once authenticated, authorization mechanisms control the requester access to appropriate system resources. There should be controlled access to systems and their components.

10. New Models of Service Delivery

In managing accounts of the agencies (SLMA, DLIU, BLIU & GP), reconciliation is the important functionality of the accounting system. Bank plays the important role in reconciliation system. At the end of day, data is exchanged by the Bank to FAMS which enables automatic bank reconciliation relieving the users from human errors and time consumption. Account statement is generated through the application through which the available balances can be known.

11. Efficiency Enhancement (Give specific details about the following #)

i. Volume of transactions processed

Posting of 4 lakh vouchers per year. Processed about 40 lakh records through Bank data integration.

ii. Coping with transaction volume growth

Data related to transactions and reporting are maintained in separate tables. Table level partitioning implemented for maintaining year wise data

iii. Time taken to process transactions

The time required to enter one voucher in the system is ranging from 20 sec to 1 minute depending on the network connectivity and the connection speed.

iv. Accuracy of output

All financial reports are generated based on the data from source & minimal data entry at all implementing agencies i.e. state subsidiary, district, block & GP similar to Cash Book which restrict the output of the system only depends on the correct factual data.

AWARDS SCHEME FOR EXEMPLARY IMPLEMENTATION OF e-GOVERNANCE INITIATIVES

- v. **Number of delays in service delivery**
N.A.

12. User convenience (Give specific details about the followings #)

- i. **Service delivery channels (Web, email, SMS etc.)**
Application is accessed through web.
- ii. **Completeness of information provided to the users**
All the information is provided to the user is complete and based on the format provided in the Saakshar Bharat Accounts Manual.
- iii. **Accessibility (Time Window),**
The application has screens similar to manual cashbook with predefined transactions for easy adaptability which is being used by Preraks of Gram Panchayat can be operated by any non-IT person.
- iv. **Distance required to travel to Access Points**
The operations to be performed by the implementing agencies are available on the internet and can access the application right from his work place and no need to travel.
- v. **Facility for online/offline download and online submission of forms,**
N.A.
- vi. **Status Tracking**
The status of the each implementing agency can be monitored using the system through various reports available.

13. Sustainability

Establishment of Core Team of domain Experts at the Center /State level by conducting periodic Workshop for all the stakeholders involved in the implementation of Saakshar Bharat Scheme.

The access to the application is restricted to authorized users after registration.

14. Result Achieved/ Value Delivered to the beneficiary of the project:

- i. **To Organization**
 - a) Status of fund utilization known instantly
 - b) A complete view of budget and expenditure on activities
 - c) Monthly Trial Balance, Income & Expenditure Statement and Balance Sheet from State to GP level generated
 - d) Automatic compilation of accounts
- ii. **To citizen**
 - a) The overall financial information is available in public domain for social audit.
- iii. **Other stakeholders**
 - a) Automatic Bank reconciliation
 - b) Monthly Trial Balance, Income & Expenditure Statement and Balance Sheet from State to GP level generated
 - c) Automatic compilation of accounts

AWARDS SCHEME FOR EXEMPLARY IMPLEMENTATION OF e-GOVERNANCE INITIATIVES

15. Extent to which the Objective of the Project is fulfilled – (benefit to the target audience i.e. G2G, G2C, G2B, G2E or any other, size and category of population / stakeholder benefited etc):

The benefits achieved are

- a) Tool to the end user for cashbook maintenance and monthly accounts compilation.
- b) Single-point data entry eliminate repetitive and time-consuming tasks of data compilation and aggregation at various levels
- c) Managing the enormous data that is generated at various levels
- d) Availability of latest information at the click of a mouse facilitate the policy makers and executing officials in taking timely decisions
- e) Activities requiring urgent attention are flashed to the concerned officials to facilitate them in taking timely preventive and corrective actions
- f) Anytime, Anywhere Availability of finance/accounts related data

16. Comparative Analysis of earlier Vs new system with respect to the BPR, Change Management, Outcome/benefit, change in legal system, rules and regulations

Sr. No	Item	Before implementation of FAMS	After implementation of FAMS
1	Fund Flow System	Fund Released to Districts. Disrupted flow of fund to the actual implementing agency	Fund released to States into a single account and each implementing agency is authorized to operate the same account with a specified authorization limit.
2	Submission of Utilization Certificate for issuing	Time consuming and prone to human errors	Generated by application based on posting of receipts and vouchers
3	Uniform system of accounting	Unavailability of uniform system of accounting for the scheme	As FAMS is based on the accounting manual of the Saakshar Bharat Scheme, developed by using a web based approach and available to all stakeholders of the project which force the users to use the system resulted into uniform system of accounting for the scheme.
4	Compilation of accounts	Respective Block agency has to gather the accounts of all underlying gram panchayat accounts, compile and submit to Block. The procedure is repeated by District and State. As the process is manual, it is very difficult and time	Once the accounts are closed by the gram panchayats, accounts compiled at Block and after Block closes its accounts, District accounts are compiled and after District closes, State accounts are compiled.

AWARDS SCHEME FOR EXEMPLARY IMPLEMENTATION OF e-GOVERNANCE INITIATIVES

		consuming to compile the accounts.	
3	Preparation of Financial reports like Balance Sheet etc....	Expertise required	Based on posting of Receipts and Vouchers, all the accounting reports are generated by the application
4	Preparation of Utilization Certificate	Time required	Based on posting of Receipts and Vouchers, Utilization Certificate is instantly generated
7	Monitoring of Expenditure	Through manual reports submitted	Through the various MIS reports available in the application
8	Correctness of the data	Prone to errors during compilation	Data provided in reports as per the formats provided in guidelines
9	Bank Reconciliation	Prone to human errors and time consuming	Auto generated by application based on the integration of FAMS with the Banking system

17. Other distinctive features / accomplishments of the project

- i. First time ICT enabled managing and monitoring system introduced in the adult education sector.
- ii. System implemented across all the implementing agencies ie., National, State, District, Block and Gram Panchayat level.
- iii. State literacy mission authorities enabled to submit their Utilization Certificates at the end of the financial year without any delay.