AWARDS SCHEME FOR EXEMPLARY IMPLEMENTATION OF e-GOVERNANCE INITIATIVES

I. NAME OF CATEGORY- 'EXCELLENCE IN GOVERNMENT PROCESS RE-ENGINEERING'

1. **Coverage – Geographical and Demographic**

i). **Comprehensiveness of reach of delivery centres:**

Panchayat darpan provides online services to all the 3 tiers of Panchayats which are its delivery centres.

ii**) Number of delivery centres**-50 Zila Panchayats, 313 Janpad Panchayats, and 23006 Gram Panchayat are the delivery centres.

 (iii) Geographical
(a) **National level** – **No of State covered**- 1 state Madhya Pradesh
(b) **State/UT level**- **No of District covered-** 50 districts
(C) **District level-** No of Blocks covered- 313 blocks

(iv) **Demographic spread** (percentage of population covered)-
The spread of Panchayat Darpan is across 72% of Madhya Pradesh's population.

2. **Situation before the Initiative (Bottlenecks, Challenges, constraints etc with specific details as to what triggered the Organization to conceptualize this project):**

The evolution of Panchayat Darpan can be understood by studying past issues with Financial Accounting in Gram Panchayats which were impacting the performance of whole auditing process and imbalances created. The issues can be listed as:

- Incorrect Accounting
- Delayed Reporting
- Missing linkage between Physical and Financial records
- Incomplete Accounting
- Duplication of records

The manpower at the level of Panchayats is elected Sarpanch (who might not have formal education) and Panchayat Sachiv, whose exposure is limited. Resultant is at the level of Panchayats they are handling more than 150 schemes and sub-schemes spread over various departments with literary no financial training. The lack of practical knowledge related to components, heads and accounting classification which cause mismatch in financial statements with maintained records. This all lead to delayed reporting, unauthentic data and audit objects thus Panchayat Darpan as a solution evolved

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3. **Extent of Process re-engineered** (Processes that have been re-engineered, services which depend on these processes, analysis/re-design of Process workflows – before (As-Is) and after (To-Be) re-engineering; changes in activities and their sequencing; level of automation (Extent of computerization in terms of number of services computerized, Extent to which steps in each service have been ICTenabled)

The extent of Process Re-engineering in Panchayat Darpan can be conceptualized as:
   a. 'Panchayat Darpan' has proved to be a paradigm shift from traditional entry form to simplified entry form, which helps the user at grass root level to make entry quickly with minimum errors and mistakes.

   b. Key information related to schemes, expenditure of funds, grants of funds etc. has been made available in public domain now. Earlier, there was no visibility of such data in public domain.

   c. The accounting books were not being maintained properly at Gram Panchayats. As now all GPs have to make entry of vouchers in 'Panchayat Darpan', there is an automatic need and pressure on GPs to ensure proper maintenance of funds spent.

4. Strategy Adopted-ND
(i) Details of base line study done,
(ii) Problems identified,
(iii) Roll out/implementation model,
(iv)Communication and dissemination strategy and approach used.):

Under the 73rd amendment bill, Panchayats are the cutting edge where infrastructure development activities, individual and family oriented schemes, areexecuted. The manpower at the level of Panchayats are elected Sarpanch (who might not have formal education) and Panchayat Sachiv, whose exposure is limited. Resultant is at the level of Panchayats they are handling more than 150 schemes and sub-schemes spread over various departments with literary no financial training. Thus the financial accounting system to have a double entry system for each of the scheme as well as to maintain the mandatory reports listed out by the Auditor General is a Herculean task resulting in the observations in the old audit reports of records being not maintained as per financial norms.

Department of Panchayat, Government of Madhya Pradesh, took up the issue to bring in correction in the system by initiating concurrent audit in Panchayats. The terms of reference was formulated in consultation with AG Office and Institute of Chartered Accountants of

Panchayats, Janpat Panchayats &Zila Panchayats. Besides all schemes of Rural Department, Panchayat, and Social Justice were audited. This enabled ;many of the schemes being audited at the decentralized level for the first time. It was also noticed that there were many dead accounts lying at all the tiers of Panchayats.

Thus, Department of Panchayat, Government of Madhya Pradesh, evolved software (PANCHAYAT DARPAN).

5. **Technology Platform used-**

i).Description
Following features have been incorporated in Panchayat Darpan over technology platform:
   a. Unicode compliant as per the orders of the government for website coding.
   b. Web enabled application, with robust user access mechanism in place.
   c. Compatible on mobiles and PDS
   d. CMS based website

The development of application is based on development of various modules like

1. Bank Master
2. Branch Master
3. Bank Account
4. Contra Voucher
5. Journal Voucher
6. OB Entry
7. Object Head
8. Payment Voucher
9. Receipt Voucher
10. Scheme
11. Sub Head.

The above mentioned modules ensures the functionality of the application is separated into **independent and interchangeable modules**. Also in the development, segment of source code can be used again to add new functionalities with slight or no modification which reduces implementation time

Scalability of the application can be reflected by integration of it with other schemes like NREGA soft, Samagra and National Panchayat Portal.

ii) Interoperability- Panchayat Darpan is Browser friendly and compatible with IE, Firefox and Chrome. The compatibility of the application on various hardware specifications like mobile, PDS, laptops and computers further enhance the interoperability feature.

(iii) Security concerns
Security audit has been done on 'Panchayat Darpan', as per the government guidelines.

(iv) Any issue with the technology used-
Limited Internet connectivity at Gram Panchayat level can be seen as the issue with Panchayat Darpan reachability. Department is working towards providing 100% internet connectivity at all the gram panchayats so to overcome this issue. Another issue can be seen as less dynamic data available on portal, more dynamic data is being incorporated in design of the portal

v).details about presence of SLA,
whether documented, whether referred etc. #)- NA

6.
(i)
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(ii
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(v) Stakeholder consultation

Earlier, the monitoring of the works being done by Panchayats was a tedious task, and at any point of time it was difficult to get an idea on what has been done, and what is remaining.

After the evolvement of Panchayat Darpan, anyone can get a fair idea by just looking at the MIS reports that what exactly is going on in any particular panchayat.

There is a provision in progress, through which concurrent audit and AG Audit will be done through 'Panchayat Darpan.

If any panchayat has any specific query or question over the use of the web portal, he can dial the given number in the web portal for resolution of the same.

7. **User convenience** (Give specific details about the followings #)-ND
(i) Service delivery channels (Web, email, SMS etc.)
(ii) Completeness of information provided to the users,
(iii) Accessibility (Time Window),
 (iv) Distance required to travel to Access Points
(v) Facility for online/offline download and online submission of forms,
(vi) status tracking

Service delivery channels that are being used are: Web & Email. The web portal is being used for dissemination of information, and E-mails are used for user management & issue resolution.

The information being put up in the web portal is taken straight from the department, and so there is no issue of incomplete information.

The web portal is available to all 23006 gram panchayats, 313 Janpad Panchayats, and 50 Zila Panchayats, as all have their own unique User id and password. Only in case, there is no connectivity at GP level, the user has to walk down to his Janpad Panchayat to fill the required information in Panchayat Darpan.

8. **Efficiency Enhancement** (Give specific details about the following #)-ND
(i) Volume of transactions processed
(ii) Coping with transaction volume growth
(iii) Time taken to process transactions,
(iv) Accuracy of output,
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As per the latest figures, total of **more than 1,40,000** works have been updated in Panchayat Darpan. The total expenditure of the works is more than **Rs. 3,20,000 Lakh,** out of which works have been completed of amount around **Rs. 1,75,922 Lakh.**

One transaction in Panchayat Darpan to enter the work details takes around 15 to 30 minutes, depending upon the speed of the network available.

9. **Cost effectiveness** (Give details about impact on cost incurred w.r.t. overhead cost, direct and indirect cost, man days/man hour required to do a job etc.#)-

Panchayat Darpan applkication is developed on a total development cost of 49 lakhs.

The cost effectiveness of the portal can be conceptualized using following indicators:

I. Quantitative Indicators-

Portal's effectiveness can be best reflected by number of transactions that are entered through the system

- FY 2011-12 [April to March]- 29936 works
- FY 2012-13[April to March]- 39332 works
- FY 2013-14[April to March]- 51400 works

II. Qualitative Indicators-

Qualitative effectiveness of Panchayat Darpan is assessed by

- Ease of accounting in user friendly method and effective records availability along with transactional capture.
- Generation of Utilization Certificate and Balance sheet are additional outcomes out of the portal.
- Reports are getting generated of Panchayat Darpan as per 8 C&AG formats enhancing the qualitative effectiveness of the same.

III. Operational Indicators-

Portal's effectiveness is also reflected by its effective maintenance and support since it has come in production. It can be further measured and assessed by following parameters:-

- Documentations given to user,
- Trainings to users
- Supporting infrastructure.

IV. Technical Indicators-

Technical effectiveness of Panchayat Darpan is assessed by following parameters:

- Ease of learning
- Absence of bugs
- Scalability
- Performance
- Ease of deployment
- Integration with other key portals

Following guides are already available in website to understand the functioning of

11. **Accountability** (Give details about, impact on transparency of process, fixing responsibilities etc.)

Panchayat Darpan has shown very impressive results and within a very short time more than **125000** works for an amount of **Rs. 3100 Cr.** got entered in the system and also expenditures of more than **Rs. 1300 Cr.** booked against these works.

Concurrent auditors also have appreciated the approach for capturing data from simplified forms. In nut shell, approach is to enter transaction in software with minimum required information and generate maximum number of reports/information.

Accountability has been enhanced by enabling the department To establish Physical and financial linkages.
- ❖ To monitor Physical progress of work
- ❖ To have better financial e-governance by putting the financial data on public domain
- ❖ To have organized financial data for concurrent auditors so that more thrust on auditing then accounting.
- ❖ to integrate all the schemes/fund received under the umbrella of Panchayat and rural development department

12. **Innovation** (Give details on the extent to which re-engineered process is unique, compared to other common process re-engineering efforts, impact on number of steps required, identification and removal of bottlenecks/Irrelevant

steps etc. #)

> Innovation in Panchayat Darpan can be visualized as:
> - Paradigm shift from traditional voucher entry form to simplified entry form by **Only two input formats**
> - 'Update work status' and 'simplified transactions' help the users at grass Root level to make entry quickly with **minimum errors and mistakes**.
> - **Scalable** - Any number of new scheme can be added.
> - No accounting jargons "Debit & Credit".
> - Generation of 8 CAG formats of accounting reports
> - Generation of scheme **based Utilization Certificate**
> - Inbuilt tools for **analysis and verification** like uploading of photos, supporting bills and work measurement books – a big support to auditing
> - Online availability of amount received and spent are updated in public domain system, therefore a big tool for **social auditing** as well

13. **Appropriate Delegation** (Give details on whether a team involving employees from all levels has been deployed for the project implementation and maintenance, can employees be held accountable for their actions, etc. #)-ND

> Full fledge team, including programmer, consultants from department side, and development team, management team from SI side are involved in the implementation of the project.
>
> Work is in progress to define the work required during maintenance phase, and a team will be formed accordingly.
>
> Currently, SI partners are working on the enhancement of functionalities, and so all the problems are being resolved through them.

14. **Result Achieved/ Value Delivered** to the beneficiary of the project-(share the results, matrices, key learning"s, feedback and stakeholders statements that show a positive difference is being made etc):
(i) To organization

(ii) To citizen
(iii) Other stakeholders

1). To organization:

- A single source to provide report for Physical and financial monitoring of schemes implemented.

- Based on transactions entered through simplified forms various financial reports specially eight format prescribed in model accounting system MAS by C&AG could be generated without any additional efforts is conducive to timely submit data to funding agencies.

- Very little efforts is required to abreast people at grass root level on PFMS.

2). To Citizens:

- Transparency in expenditure incurred since Key information related to schemes, expenditure of funds, grants of funds is in Public domain

3).Panchayat Raj Institutions:

- Ease in data entry i.e. Minimum effort and time to enter the required data.

- No duplication of effort i.e. Data already available in other softwares as well as in soft copy captured.

- Better fund management.

- Effective control over utilization of funds.

4).Internal and External Auditors:

- Information available related to funds available/allotted/spent

- Physical and financial linkages.

- Online availability of Measurement books, bills and vouchers

- Completion reports along with Photographs of the work

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): ND

There is a direct benefit to the **Gram Panchayat, Janpad Panchayat, Zila Panchayat, as well as the state department officials.**

The arrangement of having software along with preferential hand-holding in terms of a Chartered Accountant firm through Concurrent Audit System is enabling the Panchayats to successfully and in a transparent manner to maintain the accounts

16. Adaptability Analysis

Adaptability of the portal can be analysed on both user friendliness and portal development fronts.

User front adaptability can be conceptualized by ease of learning and the reachability of the application among the state population. Portal is developed in 2 languages- Hindi and English making it more reachable and also the capacity building activities undertaken across the state to train the people have ensured the portal effective and adaptable among the stakeholders

Development front adaptability can be visualized by studying the development of application which is based on various modules like

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The above mentioned modules ensures the functionality of the application is separated into **independent and interchangeable modules**. Also in the development, segment of source code can be used again to add new functionalities with slight or no modification which reduces implementation time thus making it adaptable to add or delete new functionalities

Scalability of the application can be reflected by integration of it with other schemes like NREGA soft, Samagra and National Panchayat Portal.

The unique feature of this software is that the Panchayat is to do only two entries i.e. cash book and work register, All the statutory scheme-wise details for financial maintenance of accounts and the Auditor General's statutory reports are generated by this software.

The data in this software has been captured from the financial year 2011-12. The Panchayat Darpan has enabled that all accounts are maintained with full details at the

Panchayat level and also available in public platform for citizens through the website, the amount disbursed and the works undertaken by the 3 tiers of Panchayats.

18. **Other distinctive features/ accomplishments of the project:**

1. Panchayat Darpan is a big step towards a green initiative for accounting and auditing as well as a move towards IT based accounting and auditing. This is the solution to endless communication trails and paperwork.
Concept of Green office is evolving at the Gram Panchayat level and the learning of this concept can be extended to other state and central departments for a paperless and highly efficient Government system.

2. Panchayat Darpan is made in two languages – Hindi and English so that it can reach the masses. The development and implementation of application right from the inception phase (requirement gathering) has been carried out in a way to involve participation of all the 3-tiers of the panchayat (Zila, Zanpad and the Gram panchayats) across all the state. This has ensured the application development and implementation to benefit all the 3-tiers of major stakeholder- panchayat.