

Good Governance Initiatives in Odisha

**DIRECTORATE OF
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e-Governance in Odisha

- *Odisha has always striven to be a model state in leveraging IT to deliver seamless Government to Government (G2G) Government to Citizen (G2C) and Government to Business (G2B) services.*
- *The Government of Odisha is making continuous efforts to improve the quality of Governance through implementation of 5T charter.*

5 Ts Charter



- The 5T charter is based on the philosophy of optimal utilization of Technology, Teamwork, Transparency and Time leading to Transformation & is a Citizen centric governance model intended to provide effective service delivery.
- It is underpinned by transparency in administration and time-bound goal tracking. Under the 5T framework, the entire state machinery works as a team to transform the overall governance.
- ‘Mo Sarkar,’ or “My Government”, is an important transformative initiative under the 5T programme.

Mo Sarkar



- ❖ Mo Sarkar is an initiative under the 5Ts for good governance and citizen centric services. The prime focus is to ensure transparency and improved delivery of services to the citizens by receiving feedback from the beneficiaries through ICT.
- ❖ Under this system, the phone numbers of people are randomly collected and their response is taken on behaviour and professionalism of government officers with a view to improve the governance system.

A Glimpse of e-Governance Initiatives in Odisha

Under the 5T Charter, the different Departments of Odisha Government are implementing various Applications to ensure good governance. Some of the important Applications developed by the Panchayati Raj & Drinking Water Department (PR & DW Deptt) and Finance Department are enlisted in the next slide.

PR & DW Department

- The Panchayati Raj Department developed Project Accounting & Monitoring Information System (PAMIS) in 2005 to capture daily financial transactions and generate computerized cash book of the DRDAs and Blocks. Pursuant to this, many IT applications have been developed and are being implemented by PR & DW Department, some of which are listed below:
- PRIASoft, subsequently transformed into **e-Gram Swaraj**, a major e-Governance Application developed by MoPR, Govt of India, which has made accounting simple and ensures better financial management, transparency and accountability at the Panchayat level.
- **NREGASoft** (for monitoring the physical and financial progress of the MGNREGS programme)
- **AwasSoft** (monitoring the physical and financial progress of the rural housing scheme)
- **National Panchayat Portal (NPP)** for uploading information on websites of Gram Panchayat or Block & District Panchayat

All these Applications aim to bring in better transparency and strengthening e-Governance in PRIs through decentralized planning, progress reporting and work-based accounting.

Finance Department

- **Integrated Financial Management System (IFMS):**

This unified portal enables Finance Department to monitor all receipts and expenditures of the state.

- **Automation of Local Fund Audit (ALFA):**

Systematization of Audit workflow under Directorate of Local Fund Audit. 13,606 institutions (ULBs, PRIs, Educational Institutions, Development Authorities etc.) are under the purview of annual audit through ALFA.

- **Budget Execution Technique Automation (BETA):**

Submission of online budget proposals by Administrative Departments for generation of budget documents in the form of reports (bilingual)

- **College Accounting Procedure Automation (CAPA):**

Role based Web-application for accounting of Aided Colleges Implemented in all the Aided Colleges under Higher Education Department

- **Odisha Central Audit Management Portal (OCAMP):**

Online audit compliance of audit trail reported by AG, Odisha. Implemented in 40 Administrative Departments, 182 Directorates, 6779 Drawing and Disbursing Offices (DDO).

AUTOMATION OF LOCAL FUND AUDIT (ALFA)

Audit being an important tool for good governance, the ALFA Software, the first of its kind in the country, was developed by DLFA with the help of NIC in the year 2012 with the following objectives.

Objectives:

- Effective preparation & monitoring of the Annual Audit Programme,
- Better supervision of the Audit work,
- Quick generation of Audit Report,
- Uniformity in Reporting,
- Timely follow-up action on the Audit Report,
- Transparency in Audit work,
- Initiating Surcharge proceedings.

Stakeholders

Directorate of Local Fund Audit

- All Officers and Officials of DLFA
- to monitor activities of District Offices

26 District Audit Offices

- District Audit Officer, Additional DAO, Audit Superintendents, Auditors
- To conduct Audit and generate Audit Reports

IPAI (Institute of Public Auditors of India)

- Secretary of IPAI
- Auditors of IPAI
- to conduct Audit of GP Arrear Accounts

CA Firms

- Auditors of CA Firm
- to conduct Audit of Aided Colleges

Local Authorities of Auditees

- Online submission of compliance to Audit Reports

Citizens

- Can view the approved Audit Reports

Activities being executed online through ALFA

- Preparation of Annual Audit Plan
- Weekly Diary Management (to monitor the work of auditors)
- Tour programme Management (AS/DAO)
- Preparation of Draft Audit Reports (DAR) by the Auditors
- Review of DAR by Reviewing Officer
- Approval of the DAR by DAO and issue of the Audit Report
- Compliance Management (both, before and after issue of Audit Report)
- Surcharge Management
- Integration of ALFA with HRMS (Human Resource Management System) for e-service of surcharge notices

Audit of Finance Commission Scheme Accounts in Audit Online Application

- During 2020-21, in the middle of the programme year, DLFA was instructed to conduct online audit of the XIV FC accounts of 20 % of the Grama Panchayats of the State in the Audit Online Application as an eligibility criteria for receiving XV FC Grants. The target was later enhanced to 25 % of the GPs.
- Again, as per the mandate of the XV Finance Commission, FC Scheme accounts of all the PRIs (30 ZPs, 314 PSs and 6798 GPs) were to be audited in the Audit Online Application during 2021-22.

Achievement

The achievement of DLFA , Odisha in online audit during 2020-21 and 2021-22 is summarised below

Category of PRI/ Audit Year	2019-20 <i>(audited during 2020-21)</i>		2020-21 <i>(audited during 2021-22)</i>	
	Target	Achievement	Target	Achievement
Grama Panchayat	1700 (25 %)	1727 (25.26%)	6798 (100%)	6735 (99%)
Panchayat Samiti	-	-	314 (100%)	314 (100%)
Zilla Parishad	-	-	30 (100%)	30 (100%)

Challenges

- Acute shortage of audit staff.

(The organisation is running with about 45% of sanctioned strength)

- Lack of computer knowledge on the part of the Panchayat Executive Officers (PEOs) of GPs.
- Making the PEOs acquainted with the Audit Online Application and their role in it was a big challenge.
- Pandemic related restrictions on field movement.

Strategies followed to overcome the Challenges

- Regular statutory audit programme was scaled down to divert manpower to conduct online audit.
- In order to achieve the 25% target, our audit personnel visited the GP Offices to audit the physical records and record observations in the Audit Online Application during the 1st year of online audit.
- Our Auditors provided hand-holding support to the PEOs to execute their role in the Audit Online Application for successful completion of audit.
- DLFA and PR & DW Department joined hands in creating awareness among the GP authorities towards online audit.
- PR & DW Department conducted training programmes for the PEOs to operate in the Audit Online Application.
- Record uploading by the PEOs in the Audit Online platform and work of Auditors was regularly monitored by the DLFA Officers and DAOs which contributed towards achievement of the target.

Way Forward

- **Considering the manpower crunch in DLFA which is depleting from year to year due to promotion and retirement, CA & AG empanelled CA Firms of the State have been empanelled for the year 2022-23 to conduct online audit of FC Accounts of the Grama Panchayats of the State for audit year 2021-22.**
- **Online audit of the other PRIs, i.e., ZPs and PSs shall be conducted by DLFA Auditors along with their statutory audit assignments.**
- **The ALFA Application will be gradually upgraded to conduct audit of all statutory institutions online, minimising the field movement of Auditors in future.**



THANK YOU

for your time and patience

- DLFA, Odisha