

Theme: Auditing and Accounting in a Digital Era

Sub-theme: Accounting in a Digital Environment

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1. Introduction

The offices of the Accountants General (A&E) are responsible for the compilation of Accounts in all states except Goa and the Union Territories of Puducherry and Delhi. They are responsible for the entitlement function encompassing Provident funds, Pension and Gazetted entitlement in most of the states. The A&E offices aid and support the States mainly in the form of exercising internal controls independently

1.1 Results of XXVIII AsG Conference

One of the discussion themes for the XXVIII Accountants General Conference 2016 was the Impact of IFMS on A&E functions. Based on the recommendations of the XXVIII AsG Conference, Committees were formed on various issues to help the A&E offices to move towards a digital environment. Two Committees were set up for formulating Functional Requirements for accessing digital data from IFMS portal and to look at the issue of laying down of specifications regarding the AG Module and the need for continuance of VLC system respectively. On the basis of the recommendations of these Committees the following main decisions were taken:

- The Functional Requirement Specifications i.e. user requirements for utilising IFMS data by AG (A&E) and AG (Audit) were framed. These have been circulated to all AG (A&E) offices to ensure that the IFMS in their States meets these specifications. AsG in turn have taken this aspect with the State Government.
- A decision was made that VLC may continue to be used by AG (A&E) so that the deviations/errors in IFMS data can be identified and rectified. In addition it was decided that we may request the States to prepare a separate AG Module in IFMS which will give 'read only' access to the various databases and data downloading facility from the State Government. The State AsG are interacting with the State Government for development of a separate AG Module in their IFMS.

The basic objective of IFMS is to move towards accounting in a digital environment. This implies that the A&E offices move towards acceptance of digital vouchers/sub-vouchers and other documents. To enable a movement to a paperless environment a Committee was set up to look at the minimum requirements for digital vouchers and sub-vouchers. The Committee recommended that the digital vouchers have to meet the requirement of the IT Act 2000. Based on their recommendations it was decided that the vouchers need to be digitally signed and accompanied by sub-vouchers. The sub-vouchers accompanying the vouchers could be defaced before being scanned and uploaded. States of Haryana and Himachal Pradesh are conducting pilot project for complete switch over to a digital environment.

Before a complete switch over to a digital environment it is essential to draw an assurance that the checks in-built in IFMS can be relied upon. It is thus essential that AsG (Audit) conducts a Systems Audit of IFMS. In this regard a Committee was formed which framed guidelines for AsG (Audit) for conducting System Audit of IFMS.

A major impact of the IFMS will be on the manpower requirements of A&E offices. This is because mostly data is now being input at the level of DDOs and transferred to A&E offices via the treasury. The AsG have access to real time information available from IFMS on the basis of 'Single Source of Truth'. Thus data input is no longer an important item of work in most states. Regarding re-working of the manpower requirements in a digital environment, a pilot study has been carried out in the four states of Himachal Pradesh, Odisha, Kerala and Rajasthan. At present the results of the pilot study are under examination and are being peer reviewed.

1.2 Present Paper:

This paper is an attempt to re-visit the four main functional responsibilities of the A&E offices and to help them perform their functions in a digital environment. This paper focuses on four main areas i.e.

- (A) A&E offices and financial management,
- (B) Treasury inspection and validation,
- (C) Entitlements in a digital era and
- (D) Digitization of records.

2. A&E Offices and Financial Management:

2.1. Role of A&E Offices:

Financial Management of states is purely an executive function carried out by the Finance Departments of the respective state governments. Through the Accounting and Entitlement functions, the A&E offices aid and support the state government in Financial Management mainly by exercising internal controls independently and through supporting functions like compilation of the accounts, authorising entitlements and maintaining balances.

2.2. Current Context:

The current context of the working of the A&E offices needs to be looked at in terms of the A&E offices exercising their functions in an IT enabled environment of a stabilised though dated VLC. The status of implementation of IFMS varies across the States. The status of implementation of IFMS as on 30th June 2018 is placed at Annexure I-A and I-B.

Depending upon the status of implementation of IFMS in the state, it is now possible to import data from IFMS to VLC. Most states have initiated some or all modules of IFMS. States like Odisha, Haryana, West Bengal, Rajasthan, Kerala and Himachal Pradesh are moving towards paperless vouchers. Most offices receive accounts from the treasuries in the form of a data dump every month and are used for generating of Accounts.

Stabilisation of IFMS is leading to the need for a Business Process Reengineering with the need to shift focus from compilation to harnessing the data from IFMS and VLC to exercise effective internal controls and aid states' financial management. Accountant General has access to real time information

available in IFMS on the basis of 'Single Source of Truth'. Hence, the accounts are expected to be of a better quality.

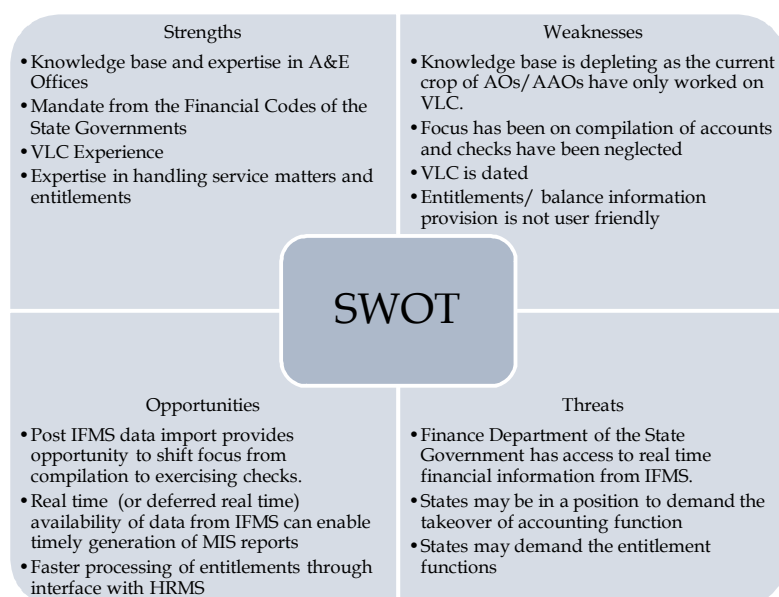
2.3. Reiterating and revisiting our role in the digital age:

The A&E offices shall continue to support the financial management through the accounting functions executed within the offices as also the Treasury Inspections. While the change in focus of the Treasury Inspections is discussed in the subsequent section, the other areas are as follows:

2.3.1. Budget and Expenditure Review:

The structure of the budget data from IFMS should match with that of the other modules thereby enabling timely generation of 'Report on Expenditure' and warning slips on excess expenditure etc. Further, the Budget data and VLC data should be regularly reconciled and should match.

2.3.2. Monthly and Annual Accounts:



Implementation of IFMS will facilitate the timely rendition of these accounts, for them to serve as more effective MIS.

2.3.3. Accounting Checks and Quality of Accounts:

Implementation of IFMS will facilitate the timely rendition of accounts, for them to serve as more effective MIS. Owing to single source of data, there will practically be no difference in details mentioned on the face of the voucher and the data downloaded from the IFMS. As

there is little need for the staff to do any data entry, care needs to be exercised so that the 'Single source of truth' is not reduced to a 'Single source of error'.

a. The focus therefore, has to shift to ensuring proper validation of vouchers by checking its existence, authenticity, correctness and its completeness. A&E Offices have to draw an assurance that systems of internal controls have not been circumvented. For this physical Vouchers and sub vouchers need to continue until guarantees by way of digital signatures etc. are set in place against misuse or fraud. In some states, the entire process of Tendering to Payment will be online thereby removing the need for generation of manual sub vouchers as these will be generated online. However, third party sub vouchers in case of petty purchases, chemist bills etc. will continue and effective checks have to be ensured against their multiple unauthorised usage.

b. While the basic entry of voucher/challan data and the attendant validation checks would be taken care of in IFMS, classification checks to be exercised by the A&E offices need to be strengthened. Proper classification checks are essential even if there are in built controls in IFMS for preventing booking of receipts/expenditure against unauthorised heads. This area assumes importance in the light of the fact that many states are classifying grants-in-aid released to SPVs/Autonomous Bodies as capital expenditure in contravention of IGAS-2.

c. With regard to outstanding DC Bills and Utilisation Certificates, the role of A&E offices shall continue as hitherto. Since these certificates are due directly from the Controlling Officers, a separate module/interface may be necessary on IFMS for online transfer of these certificates which may then be automatically reconciled with the outstanding information as per VLC.

d. Reconciliation with the CCOs will be taken up in the IFMS. AsG will upload the receipts/expenditure in IFMS and the CCOs will reconcile or provide their comments. Transfer entries in the VLC should be directly effected through IFMS-VLC linkage.

e. With regard to the accounting of Public Works and Forest divisions, it is pertinent to note that in few states like Karnataka, Kerala and Rajasthan etc. the Public Works and Forest Departments' DDOs have started operating through the treasuries and the LOC system has been dispensed with. In some States only salary payments are routed through the Treasury. It is important that in the process divisional documents like Schedule of Works which allows expenditure monitoring of works and hitherto submitted as part of divisional accounts are not discontinued. Internal consistency between the monthly accounts figures in the divisional accounts should be ensured.

2.3.4. Debt Management, Inter State Transactions and Accounting of Deposits & Reserve Funds:

a. Transactions relating to debt management and interstate transactions are presently carried through RBI advice procedure. We may consider using e-kuber instead.

b. **Public Deposit Accounts/ Personal ledger Accounts:** It is essential to monitor the reconciliation of balances under them. The Plus minus memo data, annual balance statement for PL Accounts, statements of deposits qualifying for lapse could be electronically obtained from IFMS. The details of the PLA administrators in IFMS must be reconciled with that in VLC. Funds are generally required to be transferred to PDAs/PLAs through -Nil bills. These -Nil bills also need careful scrutiny.

c. **Reserve Funds-** It is noticed that in most cases, the receipts and expenditure are not accurately captured under Reserve Funds. There are many cases where all transactions have not been accounted for. Thus the closing balances are not confirmed.

3. Treasury Inspection and Validation:

3.1. Checks to be exercised on Vouchers and Challans

The Treasury is the nucleus of the accounting system of Government. The treasuries maintain records of financial transactions and conduct necessary checks as per the Treasury Code of the respective state and financial rules on the flow of Funds. District Treasury acts as the receiver and disbursing officer of the State Government funds.

With the introduction of IFMS in treasury management system of the states, treasury inspection will require to be conducted both on data and application packages adopted in treasuries. To conduct treasury inspection in digital environment, we may need to modify our systems and processes and include system evaluation and devise checks to be exercised on e-vouchers and e-accounts.

3.2. Thematic Audit:

During Treasury inspection we may also need to focus on entitlement disbursement by the State Governments on items like scholarships, pension, welfare schemes etc. Thematic sampling on selected

theme like scholarships, pensions, class IV GPF, Gazetted audit, welfare schemes, lapsable/ non lapsable deposits, Contributory pension scheme, could be undertaken etc.

3.3. Issues of Personal Deposit /Personal Ledger Accounts:

During Treasury inspection an important part of the Audit is to scrutinize the PD/PLA accounts. The State Government is authorized to open PD/PLA accounts for specific purposes in consultation with the Accountant General. However, specific rules governing PD/PLA accounts vary from State to State. These need to be kept in view while framing checks.

4. Entitlement Functions in digital era:

The entitlements functions in the A&E offices provide us the opportunity to provide public service directly to the employees of the State Governments and others citizens. It should be our constant endeavour to improve the quality of services being provided to our stakeholders. Some of the IT enabled services have become very basic minimum services in today's connected world and our services need to be improved to meet these expectations.

All A&E offices are not maintaining Entitlement functions of the State Government. Twenty one A&E offices are authorizing Pensionary benefits for the State Government employees. GPF functions of State Government employees are maintained in twenty States and one Union Territory. In nine A&E offices, Gazetted Entitlements are maintained.

4.1. Pension Function:

The processing of Pension cases have been computerized and most of the States are processing Pension delivery service through the System Automation Initiative (SAI) Package. Pensioners can access the AG website and view their status of authorization of pension. Some States also provide SMS facility to communicate with the pensioner. Online grievance redressal facility has also been provided by offices like Maharashtra, Odisha, Tamil Nadu, Andhra Pradesh and Telangana.

The main focus in a digital era is to ensure a linkage between the IFMS of the State Government and the SAI application of A&E offices so that pension cases are received online and authorization forwarded similarly.

4.2 General Provident Fund Function:

The process of maintenance of GPF and processing of Final payment have been computerized in all the offices. The subscribers can access the AG website and view their present GPF status. In addition, most of the States are providing information through SMS facility and online registration of grievances facility.

Historical GPF data is available in three phases. From 2012-13 onwards more or less all States are hosting annual GPF slips online. The data was maintained on FoxPro from 1998 till computerization. The closing balance for the FoxPro period was included as opening balance for the GPF slips hosted online from 2012 onwards. Before FoxPro period (pre 1998) the data was remained in manual format. However, all balances are included in the current available online data.

At present there are number of issues relating to missing credits, un-posted credits and debits leading to incomplete accounts at A&E offices. There is need to integrate GPF application package with the IFMS.

4.3 Gazetted Entitlement:

- (a) Nine A&E offices are responsible for maintaining GE functions. This function includes processing the entitlements like Pay & allowances, Leave records, History of Services etc. of Gazetted Officers of State Government, Judges, Governor, Ministers, Speakers etc.
- (b) In the existing scenario, the claims for the entitlements reach the AG office in a physical format as letters which may be for events like Promotion, Transfer, Leave, Increment, etc. The claims are then processed manually.
- (c) The office of AG (A&E), Kerala has developed a Gazetted Entitlement Management System (GEMS) application. The GEMS application processes the claims regarding Pay / Leave etc. for the officer and the output is generated in the form of pay slips / Pay Intimation / Leave account of officers etc. It also issues SMS alerts. Forwarding of hard copies of Pay slips/authorization has been dispensed with. The e-Pay slips and e-authorization are forwarded using digital signatures.

4.4. Long Term Advances

Ledgers of Individual loanes as well as the broadsheets need to be integrated to both the VLC and wherever stabilised to the IFMS so that the entire process of recording the debits and credits, interest calculation as well as issuance of No Dues Certificates is done seamlessly. Simultaneously, the balances in the annual accounts also need to flow correctly from VLC.

5. Record Management:

Twenty-Eight Accounts & Entitlement offices have been generating records of permanent nature ever since their inception. Maintaining and preserving this record is thus not only obligatory, but also a significant challenge. Digital technologies offer a new preservation paradigm. They provide the prospect of preserving the original by providing access to the digital surrogate. Digital preservation enables safeguarding the informational content from the degradation of the physical medium.

5.1. Why Digitisation:

The reasons for digitisation of records may be examined from two perspectives

- (a) For preservation purposes;
- (b) For enhanced access.

The purpose of digitisation of records is to produce precise and truthful duplicates of the originals. These duplicates must satisfy both users of today and future potential users. These duplicates must therefore be of high quality and retain a physical stability that can be conserved/preserved over time.

Enhancement of access is accomplished by creation of a single point access to the digitized records and thereby realizing virtual re-unification of old records, either from a single original location, or from widely scattered ones, thus making records more widely accessible. It also enables creation of a metadata/indexing of old records and with the use of Document Management System.

5.2. Business Process Re-engineering:

Access to old records is fundamental for Entitlement functions. Enhancement of access and linking of digitized data of old record with SAI Pension and VLC applications will significantly reduce the turnaround time for finalization of in-hand entitlement cases. Quality control/authenticity of the digitised record is vital for Entitlement functions.

5.3. Authenticity of Records:

The core issue in authenticity of records is that a document or an image is free from manipulation or corruption. In the analogue world, a document is truthful when its distinctiveness is reliable, i.e. you can recognize the creator; time and method of creation; circumstances of origin. If this credibility is maintained over time, the document is genuine. For digital files the position is more complex. There is always a risk whenever such files are transmitted across time or space. Their integrity must remain intact and it is essential that no unauthorized changes - whether deliberate or accidental- be made in the physical representation or in the content of the files.

If digitized records are to be accepted as authentic substitutes for original records, and are projected to serve that purpose, it must be assured, that (a) the informational content and physical appearance of the documents has been adequately captured; (b) the means for retrieving and preserving the digital images are in place; and (c) the legal requirements are met.

Quality control therefore is an important component at every stage of a digitisation project. A quality control program is essential. For this validations and checks need to be incorporated including third party independent checks from say sister A&E and Audit Offices as well as say the Pensioners Welfare Associations.

It is important to organize the scanned image files into a hierarchy that logically follows the physical organization of the documents. Similarly, it is important to name the scanned files in a strictly controlled manner that reflects their logical relationships. The file naming convention should be decided at the project conceptualization stage.

5.4. Legal Framework:

The legal requirements facilitating the digitisation of old record and retention of electronic records is laid down in -The Information Technology Act, 2000- Section 7 of the Act demands that -Where any law provides that documents, records or information shall be retained for any specific period, then, that requirement shall be deemed to have been satisfied if such documents, records or information are retained in the electronic form, if :

- (a) The information contained therein remains accessible so as to be usable for a subsequent reference;
- (b) The electronic record is retained in the format in which it was originally generated, sent or received or in a format which can be demonstrated to represent accurately the information originally generated, sent or received;
- (c) The details which will facilitate the identification of the origin, destination, date and time of dispatch or receipt of such electronic record are available in the electronic record;

Section 65B inserted in the Indian Evidence Act 1872 by the Second Schedule of the I T Act 2000 stipulates that -any information contained in an electronic record which is printed on a paper, stored, recorded or copied in optical or magnetic media produced by a computer, shall be deemed to be a document and shall be admissible in any proceedings, without further proof or production of the original, provided the conditions mentioned in sub- section (2) to (5) of this section are met-

6. Issues for discussion:

6.1. Movement towards digital vouchers:

Guidelines have been issued to AsG regarding acceptance of e-vouchers and use of digital signatures. The timelines for movement towards digital vouchers needs to be finalized. In this context the importance of conducting system audit of IFMS by AG (Audit) and modalities thereof also need to be emphasized.

6.2 IFMS-VLC Linkage and reinforced accounting checks:

The A&E Offices are already in different stages of importing data into VLC from IFMS modules reducing the data entry function in the A&E offices. Given that VLC and IFMS are on different platforms The Conference needs to discuss the modality for reconciliation either through intermediate server or appropriate software with inbuilt check mechanism relating to budget, head of account etc. Further, IFMS and VLC Module need to automatically capture DC bills, UCs against AC Bills issued and grants respectively. It should also be possible to restrict/preclude AC bills submitted beyond a prescribed period. A&E Offices need to map IFMS and VLC on the basis of functions and functionalities to derive maximum synergies. A feedback loop for reverse integration of changes suggested from VLC to IFMS also may be established.

6.3. Timely and Effective Internal Control by A&E Offices:

(a) The A&E Offices shall continue to exercise the Internal Controls on the accounting and financial transactions of the State Governments as mandated by the respective Codes and Manuals. Issues in budgeting including re-appropriation and wrong classification of provisions; incurring of excess expenditure by lifting of IFMS controls need to be followed up with the executive. It is important to be able to link schemes with budget and accounts to enable proper monitoring of expenditure. Issues of accountability w.r.t. fund transfers from government to Public Sector Units and autonomous bodies assume importance. Data Analytics will play a key role in presenting the issues to the State Government in an effective manner. The executive needs to be supported by way of insights into trends, deviations and inconsistencies among data.

(b) The focus has to shift to ensuring proper validation of vouchers by checking its existence, authenticity and its completeness in a digital environment. A&E Offices have to draw an assurance that systems of internal controls have not been circumvented. Scrutiny of Nil bills and classification checks will continue to be emphasised.

(c) For Public Works and Forest Divisions it is important that total receipts and expenditure incurred in a division and a project continue to be available. Based on the details available in the IFMS data, checks available need to be revisited. An important area would be validation of the vouchers and sub-vouchers received along with the monthly divisional accounts. Wherever LOC system has not been discontinued, it is necessary to continue with the system of Cheque reconciliation.

(c) The transactions taking place in Public Account need to be more carefully scrutinized. The accounting of Reserve Funds and their usage needs to be monitored. The digitization process should analyse unused balances in Reserve Funds and Deposits. An effective system for monitoring the use of PD/PLA accounts needs to be developed. Emphasis needs to be given to scrutiny of Deposits and Withdrawals from them. We could consider the need for a separate report to highlight the issues relating to Public Accounts.

6.4. Treasury Inspection in Digital Environment:

(a) In a digital environment, a treasury inspection module would require to be developed to assist the treasury inspection parties. The Treasury inspection module should have provisions to perform various validations on data.

(b) Treasury inspection needs to place greater importance on verification of IT controls and various validations in the IT systems used for payments and accounts. Data identification, extraction and analysis technics should be strengthened for conducting inspections/ audits more effectively. In the IFMS scenario physical vouchers may not be available. In their absence all sub-vouchers are to be defaced and scanned and tagged to the main e-voucher for exercising prescribed checks. If it is not feasible to scan all sub vouchers, these will be retained physically with DDO or Treasury. However, sub vouchers of certain category or monetary value shall be tagged to the main e-voucher for immediate verification.

(c) It is essential that the balances available in the PD accounts are reconciled with the Treasury Records.

6.5. Human Resource Management:

(a) The IFMS will have a major impact on the manpower requirements of the A&E offices as the input of data will no longer remain a main activity of the office. In a digitized world the manpower needs to be highly trained in both IT systems and in the knowledge of accounts. To this end, we could consider setting up a Research and Training institute that will function as a Centre of Excellence in the field of Government Accounting. One of the Regional Training Institutes can be earmarked for the purpose. The staff requirements also need a review.

(b) On the entitlement side, apart from the above we also need to bring attitudinal change on part of the staff to be more customer friendly.

6.6. Synergy with Audit:

Over the years the VLC data has been used for framing the audit plans as well as obtaining specific leads for audit. A system of regular interaction of A&E Offices with their Audit counterparts (including the Central Audit Offices if relevant) has been established. In this perspective it is important to review the organisation of the CASS-CAP in Audit Offices. Wherever feasible, A&E offices shall feed paras for the state audit reports.

6.7. Updating Codes and Manuals:

The MSO (A&E) is currently under revision. The Finance Codes/ Accounting Codes/ Treasury Codes of the respective state governments will also need revision as per the extent of implementation of IFMS.

6.8. Entitlement Functions:

(a) There is a need to ensure business process re-engineering for providing end to end digital solution for all entitlement functions including long term Advances. This would involve online receipt of data from State Government and its push out after process from the AG (A&E) office to the State Government portal. This raises several issues like ó receipt of service book etc. electronically or still insist for physical document, obtaining credit/debit particulars electronically. It is essential to develop/upgrade software and integrate with State Government systems- for Pension, GPF and GE and assess hardware requirements for end to end digitization. The requirement of full time Data Base Administrator in a digital era needs to be discussed.

(b) It is essential to develop security systems at both stakeholder side and in the AG office. Also, the digitisation process should include checks to mitigate risks associated with data fraud, theft and manipulation.

(c) It is important that there is Integration of legacy data. This will ensure that data available in different formats is migrated to the platform in which the data is presently available.

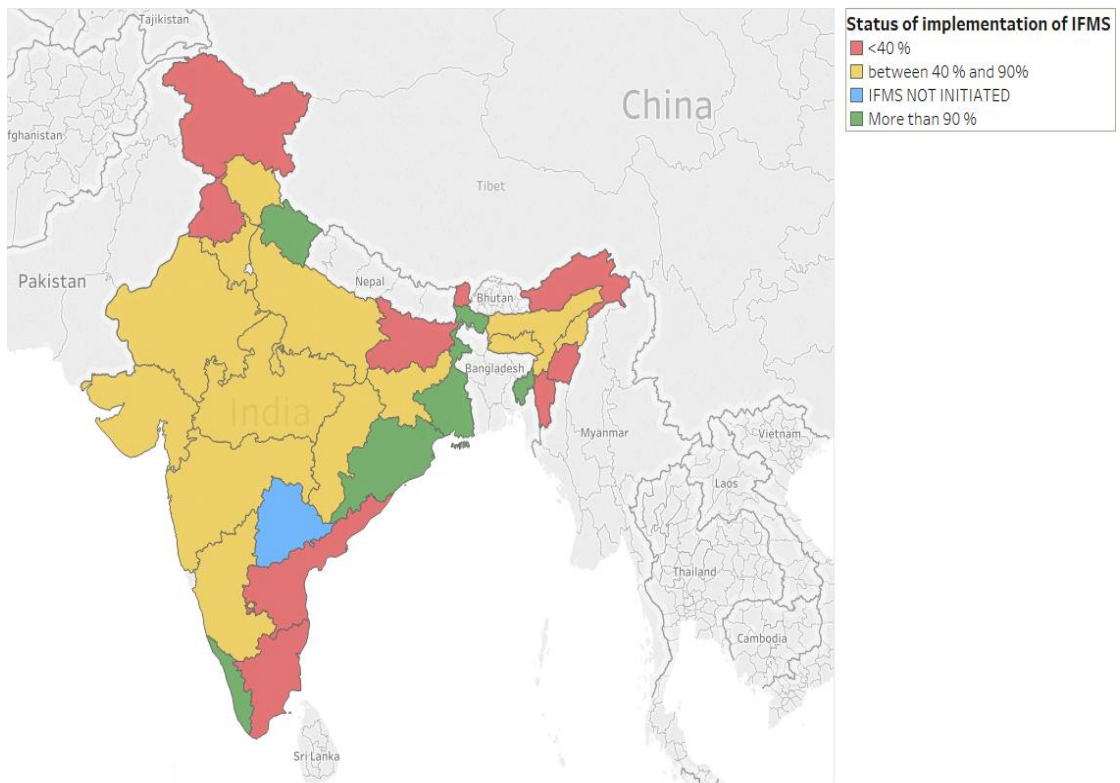
(d). A Client Satisfactory Survey may go a long way in reducing the need for grievance redressal. A questionnaire can be developed including responses on the satisfaction level in service delivery at both department and AG office level. In this age of access to internet, mobiles and social media there is need for a robust Communication Policy.

6.9. Record Management:

(a) Need to consider establishing a **digital repository** for the department to ensure long-term preservation of data and its access through time and changing technology. We could opt for open systems and non-proprietary IT standards to ensure long-term access and easy migration of data. Quality assurance is an important aspect in preservation of records. The data back up and disaster policy as operational in the IAAD comprehensively covers the digital preservation regime.

(b) Once we digitise the old records, we need to take a considered policy decision on the disposal of old physical records. All source records will be needed until quality assurance processes are complete.

Implementation of IFMS Modules



Annexure – I-B
Implementation Status of IFMS:

Sl. No.	Name of the State	Computerization of Treasuries	Computerization at DDOs Level	Integration of PWD & forest	Digital Data received from State	Manual Data Entry in A&E offices
		Yes-25. No-3.	Yes-16. No-10. P-2	Yes-3. No-19. LOC-6	Yes-18. No-10	Yes-10. No-17+1
1	Andhra Pradesh	Yes	Yes	Yes	Yes	No
2	Arunachal Pradesh	No	No	No	No	Yes
3	Assam	Yes	No	No	Yes	Digital & Manual
4	Bihar	Yes	Partially	No	No	Yes
5	Chattisgarh	Yes	Yes	No	Yes	No
6	Gujarat	Yes	Yes	No	Yes	No
7	Haryana	Yes	Yes	No	Yes	No
8	Himachal Pradesh	Yes	Yes	No	Yes	No
9	Jammu & Kashmir	Partially	No	No	Partially	Yes
10	Jharkhand	Yes	Yes	No	Yes	No
11	Karnataka	Yes	Partially	LOC System dispensed with	No	Yes
12	Kerala	Yes	Yes	No	Yes	No
13	Madhya Pradesh	Yes	Yes	LOC System dispensed with	Yes	No
14	Maharashtra	Yes	Yes	No	Yes	No
15	Manipur	Yes	No	No	No	Yes
16	Meghalaya	Yes	No	No	No	Yes
17	Mizoram	Yes	No	No	No	Yes
18	Nagaland	No	No	No	No	Yes
19	Odisha	Yes	Yes	Yes	Yes	No

20	Punjab	Yes	Yes	LOC System dispensed with	Yes	No
21	Rajasthan	Yes	Yes	LOC System dispensed with	Yes	No
22	Sikkim	Yes	No	No	No	Yes
23	Tamil Nadu	Yes	No	LOC System dispensed with	No	Yes
24	Telangana	Yes	Yes	Yes	Yes	No
25	Tripura	Yes	Yes	No	Yes	No
26	Uttar Pradesh	Yes	No	No	Yes	No
27	Uttarakhand	Yes	Yes	No	Yes	No
28	West Bengal	Yes	Yes	LOC System dispensed with	Yes	No