

## Chapter-8: Online Management, Monitoring and Accounting System

### 8.1 Introduction

Online Management, Monitoring and Accounting System (OMMAS) software is designed by the Centre for Development of Advanced Computing (C-DAC), Pune, for the PMGSY as an online web-based system with centralized database. It is developed as a mechanism for monitoring the programme and is intended to serve the requirements of decision making authorities at various levels. Officials managing the various aspects of the programme are required to furnish online data in respect of road details and transactions carried out by them in the relevant module.

The software comprised several modules encompassing each process of the PMGSY as indicated in **Table-8.1**

**Table 8.1**

Sl. No.	Module Name	Description of the Module
I.	Master Data Module	Master data related to Districts, Constituents, Blocks, Villages, Habitations, <i>Panchayats</i> , Roads and Contractors, etc.
II.	Core Network (Rural Road Plan)	Data related to District Rural Road Plan (DRRP) road data (categorisation of National Highway (NH)/State Highway (SH)/Major District Roads (MDR)/Rural Road/Link Routes/Through Routes)
III.	Proposals Modules	Proposals based on the selection of road links from the Core Network
IV.	Tendering Module	Tendering data, contractor award details
V.	Execution Module	Progress of works (Physical/Financial)
VI.	Online Fund Processing	Processing requests for funds from the SRRDA to Ministry where State initiates the proposal and forwards the request to the MoRD by submitting all the required and relevant information. After dual approvals from the Project and Finance departments of the Ministry, the sanction letter is issued to the State specifying the amount sanctioned and released.
VII.	Quality Monitoring Module	Data regarding the Quality Control (QC) inspection carried out by National Quality Monitors (NQM)
VIII.	Receipts and Payments Module	Accounting data with regard to classified expenditure against each road work

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Sl. No.	Module Name	Description of the Module
IX.	Maintenance Module	Physical and Financial data of five years
X.	Security and Administration Module	Helps in creation of users, creation of roles, mapping of menus to the roles and assignment of roles to the users
XI.	Analysis of rate for rural roads (ARRR)	Analysis of Rates for Rural Roads (ARRR) module is developed to maintain the Schedule of Rates for different items. Schedule of Rates (SoRs), which were based on analysis of different items of work derived from "Specification for rural roads" published by Indian Roads congress.
XII.	Receipts and Payments Bank Module	Bank module is used by bank personnel, where SRRDA is having account, related to PMGSY works. Cheques issued to contractors by DPIUs of that state or e-Payment instructions, generated by DPIUs are listed here. When Bank clears Cheques/E-Payments related to a voucher, Bank authority logins and reconcile it and this reflects in DPIU and SRRDA Reports
XIII.	Data Gap	Provision to view the data gaps in the entry of proposals is provided under Report section.
XIV.	Updation of User Manual	User manual is updated and available under login. The latest enhancements in OMMAS are provided as Annexure in the User Manual.

### 8.2 Previous audit findings

Performance audit of the PMGSY for 2000-01 to 2004-05 was conducted between January and June 2005 and audit findings about Online Monitoring and Management System (OMMS) were reported to Parliament through Report No. 13 of 2006 (Union Government-Civil) Chapter 4, Para 4.11.

The PAC in its 72<sup>nd</sup> Report (14<sup>th</sup> Lok Sabha) recommended that the Ministry review the functioning of OMMS with a view to remove the deficiencies by evolving a practicable action plan. Further, the accounting module of OMMS should be implemented so that it would be an additional tool for the Ministry and states to strengthen the financial management of the programme. The Committee also recommended that the states should take necessary steps to update the online information and wherever OMMS has not been installed, the Ministry should take necessary steps to install the system immediately.

The Ministry in its action taken report (as per 82<sup>nd</sup> Report of PAC) stated (October 2008) that, an overall review of the functioning of the OMMAS was carried out in consultation with the states and C-DAC. The deficiencies in the system were assessed and an action plan had been prepared after a comprehensive review and discussion with the states. The software issues

have been addressed by C-DAC, who had stationed a team at NRRDA to assist Ministry/NRRDA in the implementation of programme and in trouble shooting. Training needs/requirements of the states have been assessed and is being provided regularly. As suggested by the Committee, the updating of data in OMMAS should be reviewed regularly and states would be advised accordingly.

### 8.3 Examination of the website

As the system was primarily based on the inputs by users throughout the country at different levels of the implementation hierarchy (PIUs, SRRDA, etc.) the programme website <http://www.omms.nic.in> was examined with a view to gain knowledge and verify the correctness of the information provided by the website to the citizens and stakeholders.

- State Balance Sheet reports generated through the website showed 'Unreconciled Bank Authorisations' as ₹ (-)18,61,52,07,228.70 {comprising of Debit balance : ₹ (-)23,61,08,17,205.43 and Credit Balance : ₹ 4,99,56,09,976.73} and 'Unreconciled Programme Fund' as ₹ (-)1,54,95,85,24,743.70. **(Annex-8.1)**.

The NRRDA stated (March 2016) that the un-reconciled balances have been reduced, after regular follow up with the states in updating the Receipt & Payment module of OMMAS. This indicated that even after the implementation of OMMAS module for more than 13 years, States are still in the process of updating of Receipt and Payment module which shows lackadaisical approach towards implementation of the system.

- Tendering Agreement details for all state reports generated through website as of July 2015 showed agreement value as ₹ 42,37,45,27,424.51 lakh which is exorbitantly high (at 2,357 times the sanctioned cost of ₹ 1,79,78,547.62 lakh) and is evidently unreliable. Nagaland and Sikkim are the only states where the sanctioned cost closely matches the agreement value **(Annex-8.2)**. The NRRDA accepted (March 2016) the facts and stated that as of date there had been a considerable data correction that had been completed for all the states. As on 29 May 2016, the tendering value is ₹ 1,91,99,222.75 lakh against sanctioned cost of ₹ 1,83,11,572.94 lakh.

### 8.4 Non-implementation of modules in the states

- Out of the 14 modules, Online Fund Processing (OFP) and ARRR Module had not been implemented.

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- Receipt & Payment Bank Module to link banks with PIUs for transactions and reconciliation had been implemented in only six out of 28 states.

### 8.5 Tardy updating of OMMAS database

Para 12.2 of the programme guidelines envisages that release of administrative and travel expenses shall be dependent on continued updating of OMMAS modules. Para 19.3 envisages that release of the second instalment in a year shall be subject to the outputs to the relevant modules of the OMMAS duly certified by SRRDA has been correct.

Though the Receipt & Payment Module which was the most important module for keeping accounting data with regard to classified expenditure against each road work, has been implemented in all states as of September 2015, only eight out of 37 state agencies have updated data up to August 2015. The Ministry informed (October 2015) that it had regularly been reminding states to update the entries in OMMAS (Receipt & Payment Module).

The NRRDA stated (March 2016) that as of 8 March 2016, out of 37 state agencies, 23 have updated their accounts up to March 2015. As of May 2016, six more agencies updated their data up to March 2015 taking the number of states agencies to 29.

It was also observed that the Ministry directed (August 2009) the states to update OMMAS database in order to be eligible to receive administrative funds and programme funds with effect from September 2009. However, eight states agencies are still in the process of updating OMMAS data.

Thus, even after more than 13 years of introducing OMMAS, the Ministry still relied on manual Monthly Progress Reports (MPRs) for decision making process as the basic requirement of data updating on OMMAS was not achieved. Even those MIS reports generated through OMMAS are inaccurate and unreliable.

Ministry again directed the states (October 2015, December 2015 and January 2016) to update OMMAS database.

### 8.6 Lack of application controls

The objectives of application controls are to ensure the completeness and accuracy of the records and validity of the entries made therein. Absence of application controls leads to invalid data entry resulting in incorrect/wrong MIS reports through the system. Data analysis of Master/transaction files of

OMMAS analysed using CAATs (IDEA) showed the discrepancies as given in **Table-8.2** :

**Table-8.2 : Database Discrepancies**

Sl. No.	Table Name	Discrepancy
1.	omms_PLAN_ROAD:- It captures details of Plan Roads.	Out of 4,07,250 road entries, Plan_RD_Total_LEN was zero in 878 cases.
2.	omms_MASTER_HABITATIONS_DETAILS: - It captures the details of habitations.	<p>(i) Out of 15,67,583 records in master file, 2,00,830 records were having population as 'zero' and in 4,807 cases the population was in single digit (between one to nine) which would ultimately resulted in incorrect generation of CNCPL and CUPL list which was based upon the population of the habitations.</p> <p>(ii) 4,14,070 habitations were pertaining to census 2011 instead of census 2001 as provisioned in the programme guideline .</p> <p>(iii) 5,60,470 habitations were shown as unconnected and 5,93,028 as connected which were more than total number of habitations (11,53,513).</p> <p>(iv) Population in 1,847 connected and 928 unconnected habitations was depicted as 'Zero'.</p>
3.	omms_MASTER_CONTRACTOR :- It captures the details of Contractors.	<p>(i) From Cont_ID No.173 to 202, the Contractor Name field contained only as a dot (.) and from Cont_ID No.207 to 213 it was 'zero'(0) and from Cont ID No. 405 to 418 as 'ABC'.</p> <p>(ii) Out of 23,984 records, expiry date of Contractor's registration validity period was not captured in 23,467 cases (98 per cent)</p> <p>(iii) Out of 23,984 records, 5,515 records (3,784+241+485+1,005, i.e. 23 per cent) contained invalid PAN Numbers.</p> <p>(iv) Out of 23,984 records, 3,362 (14 per cent) contained NIL or '0' or '00000000' or '999999999' (117 cases) as mobile numbers.</p>
4.	omms_TEND_AGREEMENT_MASTER :- It captures details of Tender Agreement.	<p>(i) Out of 95,334 agreement records, in 48,712 cases (52 per cent) the date of commencement of work was earlier than the date of award of work.</p> <p>(ii) Out of 95,334 agreement records, the Date of Award of Work (in 14,656 cases), Date of Work Order (1619 cases), Date of commencement of Work (37,054 cases), Date of completion of Work (15,866 cases) were not captured at all and showing '00-00-0000' date.</p> <p>(iii) As per User Manual, Tender Agreement Amount to be entered in the field should be in '₹ in lakh' but the total of Tender Agreement Amount showed</p>

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Sl. No.	Table Name	Discrepancy
		<p>₹ 33,563,532,899.12 lakh (33,56,35,328.99 crore) as the field contains actual figures instead of ₹ in lakh resulting in incorrect MIS reporting.</p> <p>(iv) In 2,078 cases, the Tender Amount was not captured and shown as zero.</p> <p>In 137 cases, the Tender Agreement Amount was not captured and shown as zero and in two cases in was captured as less than zero (negative).</p>
5.	ACC_Bank_Details Master :- It captures Bank Account details.	<p>(i) Out of 109 Bank Accounts details, eight records were without Bank Account Number.</p> <p>(ii) Out of 109 Bank Account details, bank account open date was before the year 2000 and in two cases, it was 01.01.1960 which shows lack of validation in the date field.</p> <p>Bank Name, Branch Name, Bank Account No., Address1, Phone 1, email ID of the bank and Account Open Date being mandatory field cannot be left blank but out of 109 bank account details 1 Bank Name, 2 branch names, 8 Bank Account numbers, 25 Bank Addresses, 38 Phone 1 numbers, 27 email Ids and 21 Bank Account Open Date were not captured which showed absence of validation checks.</p>
6.	omms_ACC_BILL_DETAILS :- It captures details of bills.	(i) Out of 14,100,116 entries, 9,22,374 entries were not captured in amount field.
7.	omms_EXEC_ROADS_MONTHLY_STATUS : It captures roads execution details.	(i) Out of 10,28,179 entries, 52 entries contains execution from year 1990 to 1999 before the commencement of the scheme (year 2000). Eight entries contains year field as '1', '2', '3', '5', '10' also which showed lack of validation in the field.
8.	omms_MANE_CN_PCI_INDEX :- It captures Pavement Condition Index (PCI) for Core Network Roads.	<p>(i) Out of 9,38,042 entries, 1,596 entries contained PCI index as '0' which is invalid.</p> <p>(ii) Out of 9,38,042 entries, 36,374 entries contained Surface Type as '0' which is invalid.</p>
9.	omms_MANE_ER_PCI_INDEX : It captures Pavement Condition Index (PCI) for Existing Roads.	<p>(i) Out of 6,33,841 entries, 12 entries contained PCI index as '0' which is invalid.</p> <p>(ii) Out of 6,33,841 entries, 58,320 entries contained Surface Type as '0' which is invalid.</p>
10.	omms_MANE_IMS_PCI_INDEX : It captures Pavement Condition Index (PCI) for Roads to be maintained.	<p>(i) Out of 1,54,199 entries, 12 entries contained PCI index as '0' which is invalid.</p> <p>(ii) Out of 1,54,199 entries, 1230 entries contained Surface Type as '0' which is invalid.</p>
11.	omms_ACC_CHQ_BOOK_DETAILS :- It captures Cheque Book Details, Cheque Book Leaf Start No. and	Out of 27,781 entries of Cheque Book details, two entries contained Cheque Book Leaf start with greater number as compared with the Cheque Book Leaf end number. This

Sl. No.	Table Name	Discrepancy
	Cheque Book Leaf end	showed lack of validation control in the fields.
12.	omms_IMS_SANCTIONED PROJES : It contained detailed of sanctioned projects.	Out of 1,76,120 entries for sanctioned projects, 99,549 entries (57 <i>per cent</i> ) entries neither contained user id nor IP address from which the entries were done which renders the system unable to trace the logs required for audit trail.
13.	omms_ACC_RPT_FINAL_BILL_PAYMENT PENDING : It contained details of pending Bill payments.	Out of 1,46,496 entries, 1,696 entries contained bill pending year as 1950.
14.	omms_QUALITY_QM_INSPECTION_FILE : It contained Inspectors details fed by NQMs.	Out of 10,02,620 records, file upload dates were not captured in 4,63,792 (46.25 <i>per cent</i> ) record. In 68 records, file upload dates ('6.1.1980', '7.1.1980', '8.1.1980', '1.1.1982' and '2.1.1982') were earlier to the launch of the programme.

Lack of validation controls in OMMAS application led to incorrect data entries which resulted in generation of unreliable MIS reports.

The NRRDA stated (April 2016) that for PAN No., Tender Agreement Amount, PCI Index and cheque book details, required validation checks have been incorporated in the new version, i.e., OMMAS 2.0 introduced in 2014. Department didn't reply to other observations. However, there was still a need to cleanse the previously entered incorrect/invalid data so as to generate reliable and authentic MIS reports.

### 8.7 IT Infrastructure in states

An 11-point questionnaire containing General Controls were issued to states to assess the infrastructure available in respect of computer hardware, trained manpower, provision of supervisory controls for authenticating the data entries made in OMMAS and generation of various MIS reports through OMMAS were issued to all states.

The Information Technology Nodal Officer (ITNO) is responsible for monitoring the progress of data entry at PIU level, supervise bulk data entry and other IT related functions of the state.

Audit observed that:

- The IT Nodal Officer had not been appointed in three states (**Gujarat, Karnataka and Jammu & Kashmir**).
- AMCs for computer hardware were not awarded in nine states (**Bihar, Gujarat, Jammu & Kashmir, Jharkhand, Maharashtra, Manipur, Meghalaya, Mizoram and Nagaland**).

