



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest

**Report of the
Comptroller and Auditor General of India
on Integrated Financial Management
Information System
for the year ended 31 March 2021**



**Government of Madhya Pradesh
Report No. 5 of year 2024
(Performance Audit - Civil)**

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Comptroller and Auditor General of India
on Integrated Financial Management Information
System for the year ended
31 March 2021**

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Preface

This Report of the Comptroller and Auditor General of India for the year ended 31 March 2021 has been prepared for submission to the Governor of Madhya Pradesh under Article 151 of the Constitution of India for being laid in the State Legislature.

The Report contains significant results of Performance Audit of the Integrated Financial Management Information System of Finance Department, Government of Madhya Pradesh.

The instances mentioned in this Report are those, which came to notice in the course of test audit for the period 2019-21 as well as those which came to notice in earlier years but could not be reported in the previous Audit Reports; instances relating to the period subsequent to 2021 have also been included, wherever necessary.

The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

Executive Summary



Executive Summary

Chapter I: Introduction

The Department of Finance, Government of Madhya Pradesh, is responsible for preparation of budget and monitoring of all receipts and expenditures of the State to ensure proper financial management. Integrated Financial Management Information System (IFMIS) is a web-based financial accounting system initiated in 2010 under National e-Governance plan (NeGP) of Government of India for online real time management, monitoring and control of fund allocations and financial transactions in different departments and subordinate offices of the State Government at a cost of ₹ 199.52 crore. The expenditure incurred towards the project till the end of March 2022 was ₹ 160.74 crore, which includes cost of additional hardware and software and its annual maintenance. Audit examined contract execution of IFMIS along with detailed scrutiny of two specific modules i.e. Budget and Receipt and Disbursement for the period of 2019-21.

Chapter II: Project Implementation and Financial Management

It was observed that separate Project Management Consultant for IFMIS was not available during development and implementation of IFMIS. The System Integrator (SI) failed to achieve the project milestones and there was delay in delivery and installation of Hardware/Software. Only ten modules were signed off for Go-live out of 16 modules. Hence, the Government may consider improving the monitoring mechanism for timely completion of the project and avoid post facto approvals signing off for Go-Live.

The Government agreed to allow payment on the basis of module wise completion instead of overall completion of the Project which created complications with respect to the provision of the Agreement. Migration of data from earlier software was not completed and the Department had to bear an extra burden of ₹ 4.46 crore for the maintenance. The SI changed prime resources, out of which substantial number of the resources were found to be completely absent from the site. The department failed to furnish the details of the functionalities tested for the modules signed off for Go-live. The Government may ensure project security and safety and to develop an efficient system for monitoring of inventory of assets. The Government may also consider regulating the payment on the basis of completed functionalities envisaged in the SRS for all the modules.

There was possibility of continued vendor dependency due to hardcoding in the core code and non-transfer of technical know-how. Only user training was provided to trainees, however, important trainings such as technical training, management training and OEM training had not been provided to the technical staff and management. Monitoring of outcomes was not done in IFMIS. Further, data analytics capability as to trend analysis and forecasting MIS reports was not found to be created. The project has been delayed abnormally and rest of the incomplete modules are unlikely to be completed at this stage, as the Department is switching to IFMIS Next-Gen. There was an unwarranted increase of the project cost by ₹ 69.52 crore on the plea of merger of 2.37 lakh teaching cadre. Instances of excess payments were also noticed on account of annual maintenance contract and non-consideration of module wise completion. Meeting of Apex Steering Committee was not held after April 2015. There was inadequate monthly reporting by the SI as compared to that of provisioned in the Contract. The Government may ensure timely holding of meetings of various committees to monitor the performance of the SI.

Chapter III: Application Development and Operation

During application development, in case of Budget Module and Receipt and Disbursement (R&D) Modules of IFMIS, Audit noticed instances of system design deficiencies, poor data quality and inadequate mapping of business rules resulting in availability of incomplete and incorrect data in the system, deficient input controls and absence of data validation. Instances of non-mapping of required business rules were noticed, resulting in refunds without authentication. The Government may assess the need for complete overhauling of the IFMIS through adequate validation checks, authorisation mechanism, to avoid design deficiencies etc. during development of IFMIS Next-Gen.

It was noticed that activation of budget program was not done through system. Triggers for budget surrenders were not incorporated in the system, however, substantial amounts were surrendered at fag end of financial year. There were discrepancies relating to mapping of head of accounts of receipt budget and actual receipts.

Payments and recoupment of contingency fund were not adequately captured and not processed through the system. Helpdesk and incident management system was inadequate as 97 *per cent* (2020-21) and 93 *per cent* (2021-22) of the reported incidents were closed after 24 hours of the specified resolution time. Further, the process of depositing lapsed deposit in revenue head as per provisions of Madhya Pradesh Treasury Code, 2020 was not mapped in IFMIS.

The input controls were considered deficient as duplicate and invalid data were noticed in the master tables, in the tables relating to bank scrolls, and in bill register transaction tables. In addition to this, instances were observed where Receipt data table contained transactions wrongly accounted as receipts under Major Heads instead of Capital Outlay and in certain challan receipt transactions, the amount of challans was found negative. The above deficiencies indicated that the required input controls were not mapped in the system adequately. Thus, the reports generated based on invalid data would be wrong and would not be useful for further transactions or processes.

There were discrepancies in data processing of National Pension System through the IFMIS. The E-file generated for remitting the NPS amount did not contain the details of Employees and employee-wise NPS contributions. Inconsistencies in transactions relating to failed payments were noticed and there was lack of controls in the system to ensure that the failed transactions were reprocessed and paid to the party whose payments had originally failed. The Government may consider to develop a mechanism in the system for detailed analysis of failed transactions and may develop control mechanism for re-processing of failed transactions.

During analysis of receipt budget tables, it was noticed that authorisation of receipt estimate was not ensured in the system. Segregation of duties for surrender of budget was not followed as amounts were surrendered in one step, either by creator or by verifier or by approver. There was absence of checks in processing of bills as sanction for payment of bills was not recorded in the system appropriately and in some cases, paid amount was greater than sanctioned amount. The Government may ensure that automated tool based monitoring system for measuring of performance and online reporting system is provided by the SI.

Also, unreliable data relating to bank transactions was found stored in the system tables whereas the details of movement of bills were not being stored adequately, resulting in deficient tracking of bill movement.

Chapter IV: Application Security

An information asset is related to delivery of accurate data or information for decision making purposes by an entity. It is considered to hold value to the organisation and should therefore be protected by ensuring Confidentiality, Integrity and Availability.

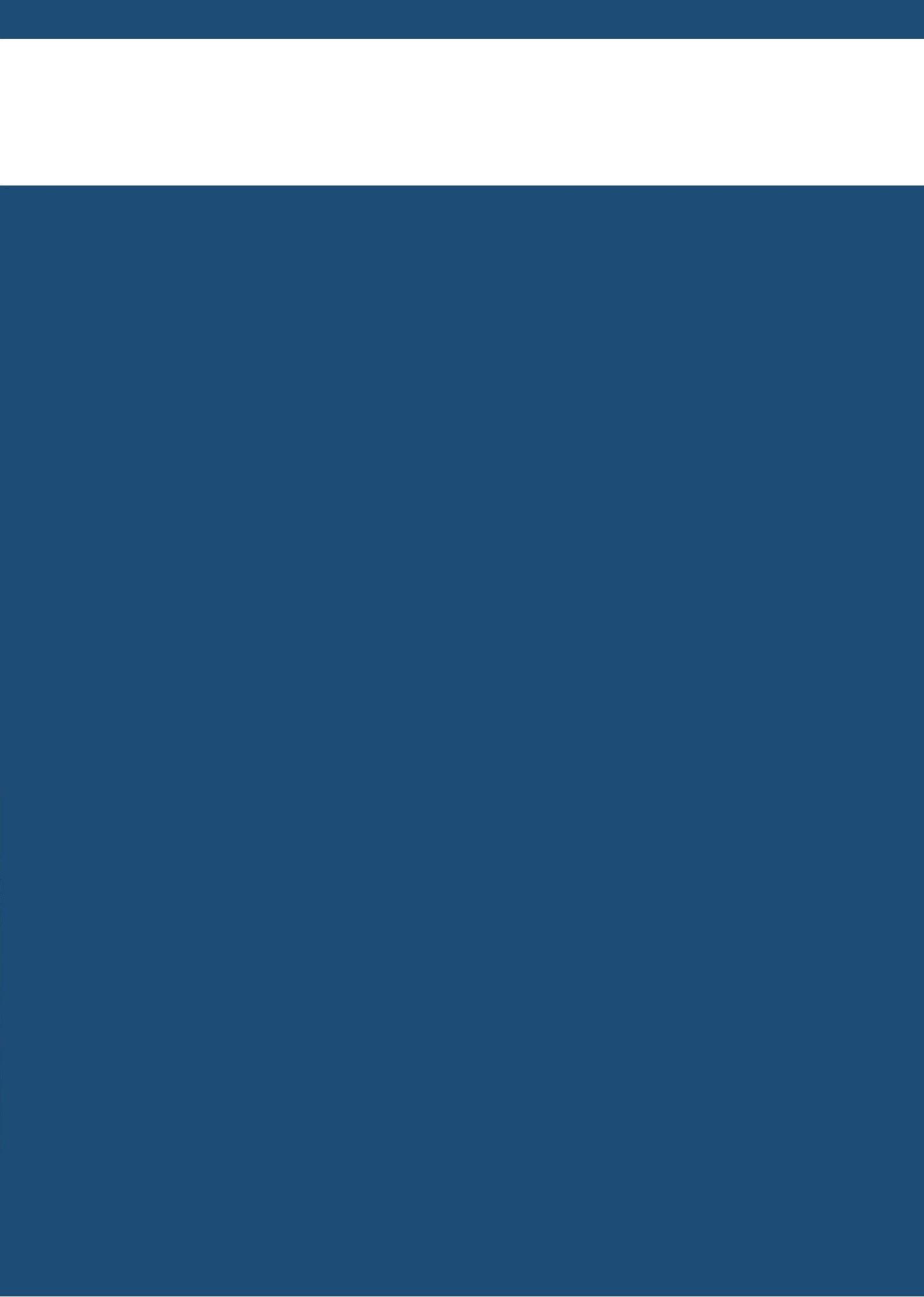
It was observed that security audit of the system was not conducted by an independent Auditor. Digital signature validation in electronic document or transaction was not used and bills/sub-vouchers were forwarded to disbursement office without digital signatures. Certain retired employees were able to login into the IFMIS application and to perform the transactions due to non-deactivation of user IDs of retired employees/users. Further, there was inadequate user management and role based authorisation was not ensured resulting in inadequate logical access controls and non-mapping of business rules into the system. It was noticed in respect of 12 users that transactions done by the users were not recorded in the User Master Table. The system was also found to be susceptible to back-end adjustments. Business Continuity Plan and Disaster Recovery Plan were not tested by conducting drills. Basic data for biometric authentication was incomplete and functionality was not implemented as envisaged. The Government may ensure regular implementation of information security audit by an independent auditor and may make the Digital signature facility a mandatory requirement for authentication and should implement it with required validation checks. Also, the checks may be implemented on necessary deactivation of user IDs of retired employees to prevent any unauthorised transactions. Further, the Government may ensure that testing of Business continuity plan and Disaster recovery plan are carried out as per contractual requirements.

Chapter V: Integration of IFMIS with functions of the Accountant General

It was observed that the IFMIS did not contain facility to capture budget and receipt and expenditure details for classification check by the Accountant General (A&E) office. The functionality relating to monitoring the pending Utilisation Certificates of the grant-in-aid released by the State Government was not made in the system. Corrections were made in the data without Transfer Entry. There was delay in freezing of monthly Account before sending to the Accountant's General Office. The reliability of monthly accounts got affected due to allowing of alterations in data even after submission of accounts to the Accountant's General Office. It was also observed that Drawing and disbursing officers were created (prior to first July 2020) in the system without recording sanction details of Accountant General. The Government may ensure that the IFMIS is compatible with the system of the AG office as the department is liable to submit the accounts and data as required under the rules even in an e-system. Further, it was also observed that the provisions of standard forms of CPWA code/MPTC were not made in the system and supporting forms were not available with monthly accounts. The Government may ensure that the relevant forms of accounts as per CPWA code and MPTC are provisioned in IFMIS.

Chapter I

Introduction



CHAPTER I INTRODUCTION

The Department of Finance (DoF), Government of Madhya Pradesh (GoMP), monitors all receipts and expenditures of the State. The Department also looks after the allocation and monitoring of budget, accessing availability of funds for various schemes and monitoring the status of government investment in equities, loans, debentures, etc., ensuring proper financial management.

In the financial year 2002-03, GoMP took up computerisation of its treasury operations. This led to the emergence of a State Financial Management System (SFMS). The Department upgraded the SFMS to Centralised State Financial Management System (C-SFMS).

The C-SFMS was facing technology obsolescence and needed significant functional upgrades. Therefore, the Department intended to increase the scope and range of the system to cover all stakeholders which were not covered by the C-SFMS. This resulted in emergence of a state-wide Integrated Financial Management Information System (IFMIS) which was to enable the Government for seamless exchange of information across various departments and agencies.

1.1 Integrated Financial Management Information System

Integrated Financial Management Information System (IFMIS) is a web-based financial accounting system initiated in 2010 under National e-Governance Plan (NeGP) of Government of India. The first step in this initiative was the Treasury Computerisation Project which was taken up by State governments with funding from Government of India. It is a complete application software package that enables online real time management, monitoring and control of all fund allocations and financial transactions in different departments and subordinate offices of the State Government.

The primary goal of the system is to facilitate efficient, effective and transparent management of the finances of the State Government through online interface between DDOs, District/Sub-Treasuries, Finance Department at the State headquarter and other stakeholders like Accountant General, Reserve Bank of India and Government of India with an objective to improve financial management and decision making in the Government. Directorate of Treasuries and Accounts (DTA), Bhopal under the Finance Department, Government of Madhya Pradesh is the nodal agency for implementation of IFMIS.

1.2 Project cost

Administrative Approval of ₹ 120.17 crore for IFMIS was accorded (June 2010) by the Government. The project was scheduled to be completed by February 2012. Revised Administrative Approval for ₹ 149.55 crore was accorded (February 2012) by the Government for implementation. The project cost was again revised (September 2019) to ₹ 199.52 crore by the Government.

M/s Tata Consultancy Services (TCS) was appointed as System Integrator (SI) (including supply, warranty and post warranty of computer hardware, software and networking equipment) for implementation of IFMIS and an agreement was executed between the Commissioner, Treasury & Accounts (CTA) and M/s TCS Ltd. (July 2010) for ₹ 120.17 crore and the project was to be functional in all offices of the State.

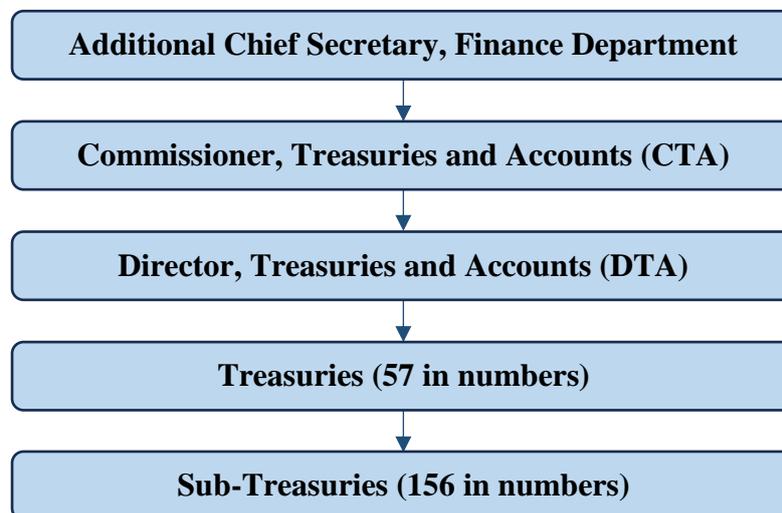
1.3 Broad technical features of IFMIS

The goal of implementation of IFMIS was to enhance existing processes for better management of Public Finances in the state. The IFMIS has the objective to align the focus of Government Policies, Plans and Programs corresponding to the availability of resources to the economy. The IFMIS comprises of three sub-systems i.e. Financial Management Information System (FMIS), Human Resource Management Information System (HRMIS) and Pension Management Information System (PMIS). These three sub-systems are further divided into sixteen modules. The Web Portal (Cyber Treasury) module is also present as a part of the system.

1.4 Organisation Structure

The Additional Chief Secretary (ACS) is the administrative head of the DoF. CTA controls the functioning of DTA. The DTA, which manages the functioning of Treasuries and Sub-Treasuries, is responsible for implementation of IFMIS Project.

Chart 1.1 Organisational Structure



1.5 Audit Objectives

The Performance Audit (PA) sought to ascertain whether:

- The project management of IFMIS was efficient and effective;
- The design and development of IFMIS was adequate to perform all the functions of Budget Module and Receipt and Disbursement Module (R&D) Module;
- The operations of IFMIS facilitated intended objectives with secured transactions and maintenance was effective; and
- The system provided functionality to integrate with functions of Accountant General (Accounts & Entitlement) Office.

1.6 Audit Criteria

The criteria for the PA were derived from the following:

- Madhya Pradesh Treasury Code (MPTC), Madhya Pradesh Financial Code (MPFC) and Madhya Pradesh Budget Manual (MPBM);

- Government notifications and instructions issued from time to time for management of IFMIS and Departmental rules and regulations;
- Functional Requirement Specifications (FRS), System Requirement Specifications (SRS), System Design Documents (SDD) and provisions of agreement; and
- Best Information Technology (IT) practices.

1.7 Audit Scope and Methodology

This PA covered a period of two years commencing from 2019-20 to 2020-21 with detailed scrutiny of two specific modules i.e., Budget Module and R&D Module which are operational modules. The Audit was conducted from December 2021 to November 2022 in joint effort with Office of PAG (Accounts & Entitlement)-I, Madhya Pradesh.

Audit examined contract execution of IFMIS system, its terms and conditions as proposed in Request for Proposal (RFP) and payments made to various vendors during the implementation of IFMIS, whether it adhered to as per agreement or there was any deviation without approval. Audit also examined various controls through data analysis using computer assisted IT techniques. Audit has also test-checked relevant records in Finance Department, Directorate, Treasury and Accounts, selected Budget Controlling Officers (Directorates) of the selected Department and selected District Treasuries and its underlying selected DDOs.

An Entry Conference was held on 14 July 2022 with the ACS, DoF in which the audit objectives, criteria, scope and methodology had been discussed and explained. An Exit Conference was held on 20 June 2023. The replies of the Government are incorporated at suitable places.

1.8 Project Planning

1.8.1 Selection of System Integrator

The DTA, DoF, GoMP prepared Request for Proposal (RFP) for selection and appointment of SI for IFMIS. The RFP contained the process details, functional requirement specification, key professional qualification, time schedule for implementation, Bill of Material etc. The project was proposed to be funded through GoI funds and the State Government funds.

The DTA invited (November 2009) bid from firms or consortium of firms to act as SI for the development, implementation, maintenance, and management of IFMIS (including supply, warranty of computer hardware, software and networking). In response to this, total four firms submitted their bids and Technical Committee of the Department and Project Management Consultant (PMC) evaluated technical bid reports and found all the bidders technically qualified. TCS was selected as SI with a total project cost of ₹ 120.17 crore.

The expenditure incurred towards the project till the end of March 2022 was ₹ 108.39 crore which included payment for change request, operation and maintenance during Managed IT Phase and Extended Managed IT Phase. Besides this, ₹ 52.35 crore was paid for purchase of additional hardware and software including its Annual Maintenance Contract (AMC).

1.8.2 Cost components of the contract

The contract agreement was executed (July 2010) with the TCS for a contract price of ₹ 120.17 crore for supply, installation and operation till Managed IT Phase. Further, an agreement for Extended Managed IT Phase was also executed (March 2021) with the SI for a

contract price of ₹ 29.37 crore. The accepted proposal comprised of the component indicated in the **Table 1.1** and **Table 1.2** below:

Table 1.1: Project cost

S. No.	Item	₹ in crore
1.	Capital Cost	56.92
2.	Recurrent Cost (operational expenditure) till Managed IT Phase	63.25
Grand Total		120.17
3.	Extended Managed IT Phase	29.37

Source: Bid proposal of TCS

Table 1.2: Component-wise cost

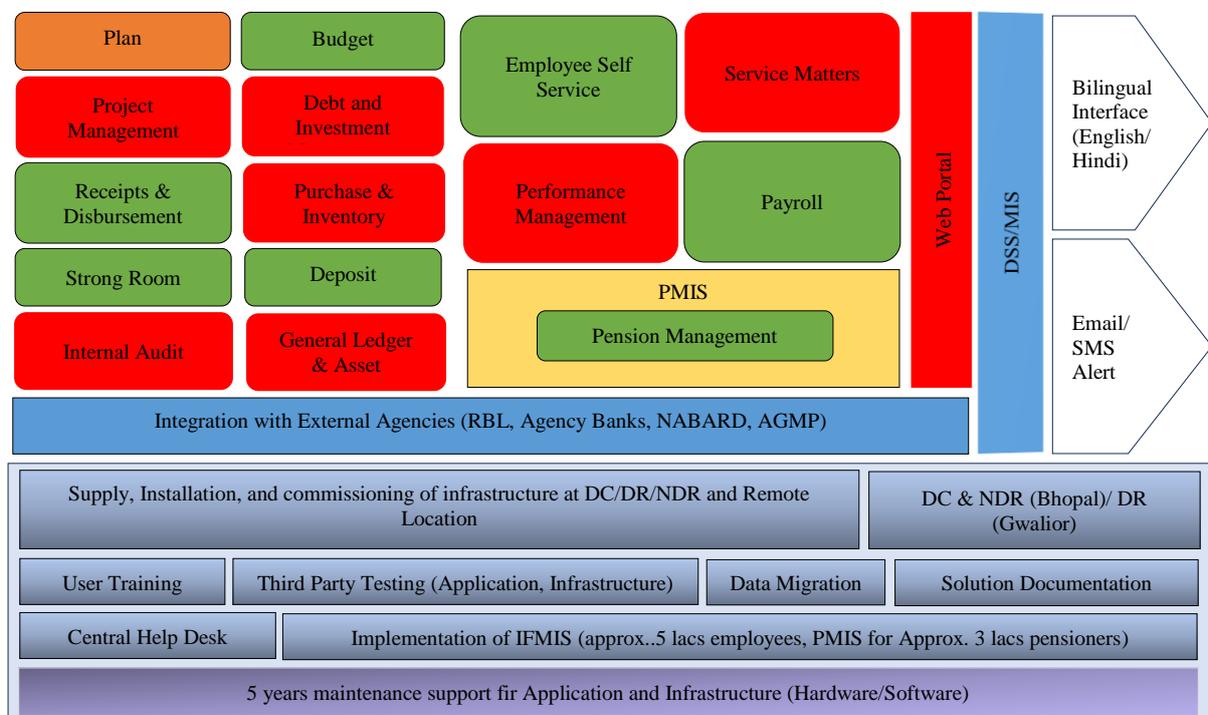
(₹ in crore)

S. No.	Item of Expenditure	Capital Cost	Recurrent Cost	Total Cost
1.	Application development	5.34	6.99	12.34
2.	Application product	9.24	13.41	22.65
3.	Hardware	26.64	0	26.64
4.	Operations and Maintenance (AMC)	0	42	42
5.	Software	11.51	0	11.51
6.	Site preparation	4.18	0	4.18
7.	SI training	0	0.61	0.61
8.	Original Equipment Manufacturer (OEM) training	0	0.24	0.24
Total		56.92	63.25	120.17

Source: Contract agreement with M/s TCS Limited

1.9 Status of the Modules

Overall scope of IFMIS application comprises of 16 modules, as detailed in the figure below:



■ Pending for Go-Live
 ■ Discontinued
 ■ Signed off for go live.
 Features of Modules

Out of the above mentioned 16 proposed modules, 10 modules were implemented (Go-Live sign off), one Plan module was discontinued on the ground that difference between plan and non-plan was discontinued. Thus, the IFMIS project is yet to achieve all its intended objectives and expected outcomes even after more than a decade since its conception.

1.10 Organisation of Audit Findings

The Audit Findings are organised as follows:

Chapter I : Introduction

Chapter II : Project implementation and Financial Management

Chapter III: Application development and operation

Chapter IV: Application security

Chapter V : Integration of IFMIS with functions of Accountant General

Chapter II
**Project Implementation
and Financial Management**



CHAPTER II

PROJECT IMPLEMENTATION AND FINANCIAL MANAGEMENT

Summary

Project Implementation:

The contract with the Project Management Consultant was foreclosed on 30 June 2011 thereafter a separate Project Management Consultant for IFMIS was not available during development and implementation of IFMIS. M/s Tata Consultancy Services appointed as System Integrator failed to achieve the milestones and there was delay ranging from 5 to 68 months in delivery and installation of Hardware/Software. Only 10 modules could be signed off for Go-live out of 16 modules till March 2023. The Government considered allowing payment on the basis of module wise completion instead of overall completion of the Project which created various complications with respect to the provision of the Agreement. Migration of data from earlier software was not completed and the Department had to bear an extra burden of ₹ 4.46 crore for the maintenance of C-SFMS system up to September 2021, after its maintenance period was over in November 2013. The System Integrator changed 80 *per cent* of prime resources mentioned in the bid and out of the changed resources, 66 *per cent* of resources were found to be completely absent from the site during the initial period i.e., up to September 2013.

The Department accepted the Vulnerability Assessment conducted by the third party (STQC) as accomplishment of functionality tests. The scope of report of STQC included assessment of 25 network devices and 48 servers of Data Centre as a Vulnerability Assessment and failed to furnish the details of the functionalities tested for the modules signed off for Go-live. It was further noticed that the domain values captured for movement status of bills were also hardcoded. Thus, there was a possibility of continued vendor dependency due to hardcoding in the core code and inadequate transfer of technical know-how.

It was also noticed that only user training was provided to 793 trainees for 96 days. Advance Administration training for database administrators and system managers was not provided. The officials were deprived of OEM and Administrators training.

Financial Management:

There was an unwarranted increase of the project cost by ₹ 69.52 crore on the plea of merger of 2.37 lakh teaching cadre in the School Education Department and Tribal welfare Department.

The Department paid for the changes made before September 2017 an amount of ₹ 2.35 crore for 4,083 man-days out of which 781.47 man days were related to the changes, which were already within the scope of the contract or in contradiction of provisions of the Budget Manual. The payment of ₹ 0.47 crore was therefore avoidable.

An excess payment ₹ 15.67 crore to System Integrator was made on account of non-consideration of module wise completion and non-observance of performance of Service Level Agreements.

Conducting of Apex Steering Committee meeting after April 2015 was not found on records. It was noticed that inventory of all important assets associated with each information system was not being maintained as per the provisions of the Information Security Policy.

2.1 Project Implementation

2.1.1 Non availability of Project Management Consultant

Volume II, Conditions of Contract provides for 'Project Management Unit' (PMU) for looking after the overall management of the project. The PMU included Apex Steering Committee, Commissioner, Directorate of Treasuries and Account, Purchaser's Project Manager, Department of Finance (DoF's) Team, Technical Committee, Project Management Consultant, System Integrator's (SI's) Representative/Project Manager.

M/s Wipro Ltd. was appointed (September 2008) as Project Management Consultant (PMC) of Finance Department, Government of Madhya Pradesh to provide consultancy support for management and technology consultant for three years, who prepared Request for Proposal (RFP) for the IFMIS. Tenders were invited on the basis of this RFP (November 2009). The contract with the PMC was foreclosed on 30 June 2011 and the Department did not appoint a new PMC. All the functions of PMC were performed by the Department itself. Thus, separate PMC for IFMIS was not available during development and implementation of IFMIS.

The Government stated (July 2023) that the PMC period was not extended, because the department was having finance officers and technical officers with previous knowledge of SFMS and CSFMS. It further saved the cost of PMC and this arrangement had not affected any deprivation of knowledge to the project.

The reply is not acceptable as the PMC was a separate entity under the PMU which was to be assigned responsibility of project monitoring and evaluation, Service Level Agreement (SLA) monitoring and issue management etc. In the absence of the PMC, the department was deprived of professional services consequently, and project timelines could not be achieved as mentioned in succeeding *paragraph 2.1.2*.

2.1.2 Non-achievement of Milestone and delay in delivery and installation of Hardware/ Software

M/s Tata Consultancy Services was appointed as System Integrator (SI) for implementation of IFMIS. The agreement for the work was executed in July 2010 for ₹ 120.17 crore. The agreement provided for timely achievement of specific milestones. As per the milestones given in the contract, all the modules were to Go Live and rolled out in all the offices by February 2012.

It was noticed that the implementation of IFMIS was delayed, and milestones were not achieved as per the contract. The details of delay are given in the **Table 2.1** below:

Table 2.1: Delay in implementation of IFMIS

S. No.	Milestone	As per contract	Actual Achievement as on February 2022	Period of delay in months
1.	SRS preparation & sign off	24/11/2010	April 2011	5
2.	System Design Document	February 2011	February 2012	12
3.	System Architecture Document	February 2011	March 2013	25
4.	Application Testing & User Acceptance Testing	31/08/2011	Pending for eight modules ¹	-
5.	Data Centre set up	06/07/2011	June 2015	46
6.	Data Recovery set up	06/07/2011	April 2017	68
7.	Pilot & System Go-Live	Feb 2012	8 out of 16	-

Source: Information provided by the Department

¹ The last module signed off for Go-live was Pension module which was on 07 February 2020. Rest eight modules were yet to be operationalised (as on February 2022).

The Budget Module and Receipt and Disbursement Module were signed off for Go-live on September 2015 and September 2018 respectively. The details of the delays in various activities between 2011 and 2018 are discussed below:

- As per Clause 5.2.2 of General Conditions of Contract, a Detailed Project Plan² was to be submitted by the SI within 21 days from effective date of the Contract, *i.e.*, up to 28 July 2010³. The SI prepared the Detailed Project Plan in March 2011 with delay. As the work was not as per the project plan submitted by the SI, the SI was to submit the revised plan, however, the SI did not submit the revised plan.
- The SRS which was to be submitted in November 2010 was submitted by the SI in March 2011 and penalty of ₹ 0.32 crore was imposed and deducted by the Department for delay. The delay in preparation in SRS delayed the start of development of the application.
- The SDD was to be submitted in February 2011, but it had been submitted by the SI in February 2012. The delayed submission of SDD also affected development of the application.
- As per Agreement, System Architecture Document containing details of locations of hardware and software was to be signed off in February 2011, but it was finalised in March 2013. This contributed delay in procurement and delivery of Hardware by two years. The work order was issued in March 2013 and delivery continued during the period March 2014 to April 2017.
- The site for construction of Data Centre was to be handed over in October 2010 by the Department to the System Integrator. It was handed over in January 2012 after a delay of more than one year.
- The target date for Design, Development, Customisation and integration of software/application as per the contract was 25 May 2011 and testing and user acceptance of hardware/LAN/WAN was to be completed by 06 July 2011 and the operational acceptance of system was to be completed by 29 February 2012. However, the department could hand over site for Data Centre on 10 January 2012. The operational acceptance of Data Centre was done by the Department in September 2015 and operational acceptance of Data Recovery Site was done by the department in April 2017.
- Only ten modules were signed off for Go-live out of 16 modules up to July 2023, as changes in deployment of resources by the SI during development of application also contributed to delay of development of modules, as mentioned in **Paragraph 2.1.5**.
- The Department calculated the delay for various components and estimated a maximum penalty of 20 *per cent* of the contract as on 31 August 2013 *i.e.*, ₹ 24.03 crore but the Department deducted penalty of ₹ 9.90 crore only (up to December 2021).

It was further noticed that the delay in the development of application, User Acceptance Test, Pilot Go live and delay in installation of Data Centre and Data Recovery Centre, compelled the Department to go for module-wise completion. Later, the Government allowed (December 2017) to make payments Module-wise instead of complete solution.

The above facts indicated that the Department failed to ensure the timely completion of IFMIS, besides, it failed to recover the penalty for delay as calculated.

The Government reiterating the facts stated (July 2023) that due to change in Data Centre subcontractor by the SI, frequent changes of resources by SI also led to delay. Notices were

² Items like delivery and installation, Pilot and Go-live plan, training plan, change management plan, technical support plan, and Operational Acceptance Test plan were some of the important components of Detailed Project Plan.

³ 21 days from effective date of the Contract *i.e.*, 07 July 2010.

issued as per the provisions of the contract. It was further stated that the department had recovered the penalty which it had calculated.

The reply is not acceptable as the Coordination committee in its meeting in September 2013 considered delays of more than 100 weeks in many components for implementation of penalty. However, the penalty was not recovered in full from the SI. Further, the department itself accepted module wise Go-live despite interdependency of modules. It was the responsibility of the Department to choose best suitable solution during technical evaluation of SI's proposals.

2.1.3 Negative impact of acceptance of module-wise completion

As per Clause 3.2 of RFP, there was provision of testing, Pilot Go-Live, and commissioning of complete solution i.e., all modules. Further, as per Clause 3.2.1 of Conditions of Contract, 25 per cent of the total price for Design, Development and Implementation was to be made after testing and User Acceptance of the complete solution.

There were delays in the completion of the project. The SI expressed (August 2017) its inability to continue with the project. The Department in October 2017 decided to continue the project with the SI to prevent the expenditure incurred so far to be termed as unproductive and on the plea that in case of closure of the project, the work of salary of the employees as well as computerization of revenue receipts would be stopped. Accordingly, the Coordination Committee recommended module wise completion instead of complete sign off.

The Government, vide order dated 30 December 2017 has considered to allow payment on the basis of module wise completion instead of overall completion of the Project and period of the Managed IT Phase was considered from 01 September 2015 (up to 31 August 2020). Accordingly Extended Managed IT Phase was to be started from 01 September 2020 (up to 31 August 2023).

The agreement executed earlier was for Implementation and Managed IT Phase, which was valid up to 31 August 2020 as per the Government order dated 30 December 2017. Thus, there was no valid agreement between the SI and the Department from 01 September 2020 to 26 March 2021 for maintaining the system. However, the Department entered into a contract on 27 March 2021 for Extended Managed IT Phase up to 31 August 2023, applicable from 01 September 2020 i.e., from back date.

The Government agreeing with the facts stated (July 2023) that due to COVID-19 the signing of addendum to Extended Managed IT Phase was delayed.

Acceptance of the Module-wise completion of IFMIS created further complications, as discussed below:

As per the agreement, the Managed IT phase was five years from the date of signing off for Go-live. As per the Government order dated 30 December 2017, the managed IT phase was considered up to 31 August 2020 and accordingly the extended Managed IT phase was considered up to 31 August 2023. But by considering module-wise completion, different modules were signed off for Go live on different dates, so the Managed IT Phase for different modules would start from their respective dates of Go-Live as detailed in the **Table 2.2** below:

Table 2.2: Periods of managed IT Phase and Extended Managed IT Phase of modules

S. No.	Name of Module	Go live sign off date	Managed IT Phase as per order dated 30-12-2017	Extended Managed IT Phase
1.	Budget	01-09-15	From 01-09-15 to 30-08-20	From 01-09-20 to 30-08-23
2.	Plan	31-03-18	Discontinued	Discontinued
3.	ESS	31-03-18	From 31-03-18 to 30-03-23	Should start from 31-03-23

S. No.	Name of Module	Go live sign off date	Managed IT Phase as per order dated 30-12-2017	Extended Managed IT Phase
4.	Payroll	09-05-18	From 09-05-18 to 08-05-23	Should start from 09-05-23
5.	R & D	18-09-18	From 18-09-18 to 17-09-23	Should start from 18-09-23
6.	Deposit	01-08-18	From 01-08-18 to 31-07-23	Should start from 01-08-23
7.	Strong room	10-12-18	From 10-12-18 to 09-12-23	Should start from 10-12-23
8.	Pension	07-02-20	From 07-02-20 to 06-02-25	Should start from 07-02-25
9.	Service Matters	07-11-18	The Department accepted (March 2023) signing off for Go-live of the module from backdate (07 November 2018).	
10.	Web Portal	11-11-21	The Department accepted (March 2023) signing off for Go-live of the module from backdate (11 November 2021).	
Remaining six modules are still to Go-Live, so its Managed IT Phase has not yet started.				

Source: Information provided by the Department

- As evident from above, though different modules were to be signed off for Go-live on different dates, the order contained date of Managed IT Phase up to 31 August 2020 based on signing off date of Budget module only. These deprived modules signed off after the signing off of Budget module from benefits of Managed IT phase for the period beyond August 2020.
- Similarly, as per the agreement the Extended Managed IT phase period was three years from the date of completion of Managed IT Phase. The Government considered Extended Managed phase up to 31 August 2023 based on signing off date of Budget module only. Therefore, support of Extended Managed IT Phase to all the completed modules after the Budget module was not ensured.

The Government stated (July 2023) that module-wise completion and weightage-based execution will be taken care of in the future project and provision of timely completion will be ensured.

- As Budget and Receipt and Disbursement Modules were integrated with eight and nine modules of IFMIS respectively, functionalities of modules as discussed in the **paragraph 3.2 and 3.3** such as functionalities of ways and means management, contingency fund and mapping of head of accounts of receipts got affected. Thus, consideration of module-wise Go-live instead of complete solution was not appropriate and resulted in failure in holistic and functional integration. Despite this, the Department declared Module-wise Go-Live signoff for eight modules (upto February 2022).

The Government stated (July 2023) that since there was no provision of extension of timelines as per approved project plan and on the proposal of SI, the Government approved module-wise Go-Live of IFMIS. It was further stated that Budget and R&D modules were mutually dependent, and all other modules were dependent on these two modules therefore they were decided to Go-Live first.

The reply is not acceptable as all the modules were mutually dependent and the department failed to get the project implemented as a complete solution.

- The Department declared the sign off for Go-live of Budget module on 01 September 2015, but the Budget Plan scheme mapping was not completed (September 2016). As there were problems in Budget module, which could not be resolved by the SI, Department prepared the final Budget of 2016-17 in erstwhile MUDRA software. Further, till July 2017, entire process of pilot Go-live of any of the modules was not commenced such as Budget allotment and surrender reports were not completed.

The Government stated (July 2023) that Budget has been prepared by IFMIS and Book printing was done through MUDRA software. Now all budget making and printing is done through IFMIS. It was further stated that due to non-performance of the SI and delay in execution of the modules in the project, department has issued notice to the SI stating it to be blacklisted for further participation in the bid issued by the department.

The reply is not acceptable as the Department declared the sign off for Go-live of Budget module despite all functionalities of the Budget modules not fully operational.

2.1.4 Non-completion of Data Migration from C-SFMS to IFMIS

Agreement for software service support and maintenance of Centralized State Financial Management System (C-SFMS) was executed between the Department and M/s CMC Ltd⁴ 25 January 2011. Deployment of C-SFMS was done in November 2011 and the maintenance period was up to November 2013. The maintenance agreement⁵ was extended from time to time up to September 2021.

According to the agreement of IFMIS, the System Integrator must migrate and convert all data available in C-SFMS to the new system IFMIS. The System Integrator was to do data sizing for migrating the data. Data conversion and migration were to be completed by February 2012.

It was noticed that due to delay in implementation and Go-live of IFMIS the maintenance agreement was extended from time to time up to September 2021. The Annual maintenance for four sub systems of C-SFMS system was done by M/s TCS Ltd. The total maintenance cost for the four subsystems of C-SFMS was ₹ 0.58 crore per annum. Thus, due to non-implementation of IFMIS the department has to bear an extra burden of ₹ 4.46 crore for the maintenance of C-SFMS system up to September 2021, after its maintenance period was over in November 2013. A total of eight modules of IFMIS have been signed off for Go-live (upto February 2022) but the Data migration of C-SFMS was not completed and the Department was still dependent on C-SFMS. Department had to bear avoidable burden of Annual maintenance cost of C-SFMS system, after its maintenance period was over in November 2013.

Thus, IFMIS could not achieve its independent functionality and the Department was compelled to maintain the old system even after a lapse of more than 10 years.

The Government while accepting the facts (July 2023) stated that the SI failed to migrate data to IFMIS. Further, Module wise Go-live and increasing timeline was requested by SI and as such, the transition of execution of Modules was made accordingly. Parallel run of modules was not executed and only payments have been made as per weightage of the module. The SI has provisioned to provide C-SFMS reports in IFMIS. Therefore, this is the complete failure of execution of data migration by the SI.

The reply is not acceptable as the complete data migration was to be completed by February 2012 and the contract/ addendum did not provide for migration as per module wise requirement.

2.1.5 Changes in resources deployment was made without prior approval

As per Clause 6.1.4 of RFP Vol-I provides that the resources⁶ projected in the proposal cannot be changed without written permission from the Purchaser i.e. the Department. There was

⁴ M/s TCS Ltd took over M/s CMC Ltd in April 2015.

⁵ Period of Maintenance agreement was from November 2011 to November 2013.

⁶ 1. Engagement Manager 2. Project Manager 3. Application Development & Integration Lead 4. Security lead 5. Networking Lead 6. Infrastructure & Data center Lead 7. Training & change management lead 8. Quality Assurance Lead 9. Domain specialist Finance 10. Domain specialist HR, 11. Database Administrator Leader and 12. Web Administrator.

provision of replacement of resource from the proposed list of resources in case the resource does not qualify on the minimum requirement criteria. A maximum of 20 *per cent* of the total resource may be allowed to be replaced and in the case of a request from bidder, replacement shall not exceed 30 *per cent*.

It was noticed⁷ that the deployed personnel have been replaced without permission of the Department. The System Integrator changed 80 *per cent* of prime resources mentioned in the bid and out of changed resources 66 *per cent* of resources were completely absent from the site during the initial period i.e., up to September 2013, as detailed in **Appendix 2.1**. It included the prime resources such as Engagement Manager, Project Manager, Infrastructure and Data Centre Lead, Quality Assurance Lead of the project. These substantial changes in deployed resources not only affected the quality of product (as mentioned in **Chapter 2**) but also contributed to delaying the project (as mentioned in *paragraph 2.1.2*).

Thus, System Integrator had violated the provisions of RFP and changed the prime resources frequently, but no action had been taken by the Department in this regard.

The Government agreeing with facts stated (July 2023) that notice to the SI was issued as per Clause 6.1.4 of Volume I of the RFP of the contract.

The fact remains that prior approval of the Department was not obtained by SI in terms of the provisions of the contract. This also contributed to a delay in the implementation of IFMIS. Moreover, inadequate manpower in initial years of project hampered the progress of work as mentioned in earlier *paragraph 2.1.2*.

2.1.6 Inadequate application testing

As per Clause 3.2 of RFP Vol. III, Operational Acceptance Tests⁸ (OAT) were to be done by the Department. All the tests should have been conducted before the start of the Managed IT Phase. As per para 5.10.4 of Vol. II, RFP, installation and commissioning shall be carried out individually for each identified major component or Subsystem(s) of the System.

Further, the issuance of Operational Acceptance Certificates (OACs) for individual major components shall not relieve the Supplier of its obligation to obtain an OAC for the System as a whole.

The Department issued separate OACs for Data Centre (DC), Data Recovery (DR) Centre and Nearest Disaster Recovery (NDR) Centre. The details of major components are given in the **Table 2.3** below:

Table 2.3: Showing issuance of separate OACs

Particulars of major component/ sub system	Date of Operational Acceptance
Hardware, software and non-IT devices at DC	September 2015
Hardware, software and non-IT devices at DR	April 2017
Hardware at NDR	April 2017
Additional hardware and software at DC	January 2020
Additional hardware and software at DR	January 2020

Source: Information provided by the Department

⁷ As per status and issues of IFMIS with the System Integrator prepared by the Department.

⁸ Database Test, Data Sampling, Functionality Test, Unit Test, System Test, Security, Stress Test, Reliability Testing, Performance Testing, Consistency Testing, Recovery Testing, Audit Trail, Multi-User Capability, Help Information Testing, Limit Testing, Volume Test, System Integration Test, Compatibility and Configuration Testing, Storage Testing, Installation Testing, Environment Testing, Graphical User Interface (GUI) Test, Manual Procedures Testing, User Information Testing, Maintainability and Monitoring performance of local area network.

The functionality test was a part of OAT which was to be conducted by the Department with the assistance of SI. Functionality test was required for testing that the functional requirements specified in all the modules are met. All functions were to be tested when the user provides inputs with correct and incorrect inputs. The STQC⁹ was appointed as third-party test agency in February 2012.

It was noticed that the Department accepted the Vulnerability Assessment conducted by the third party (STQC) as accomplishment of functionality tests. The scope of report of STQC included assessment of 25 network devices and 48 servers of Data Centre as a Vulnerability Assessment. The department failed to furnish the details of the functionalities tested for the modules signed off for Go-live. Thus, the actual functionality testing which was to be done by the department was not done.

Further, except the functionality test, though the other tests as per RFP Volume III (**Appendix 2.2**) were conducted in February 2018, yet the Department issued the OAC of Data Centre effective from 01 September 2015 i.e., with effect from back date. Moreover, seven modules which were signed off for Go-live after February 2018, their OATs as required had not been carried out.

The Government stated (November 2022) that the SI failed to complete the complete functionality testing from third party testing agency as per approved testing plan and RFP provisions. For submission of certificate from TPT DTA has issued reminders and notice to TCS. It was further stated that two rounds of testing were done, and all the observations were enclosed. However, a formal certificate was not given. In order to expedite the implementation of modules, TPT and UAT were performed in parallel.

The reply itself indicates that functionality testing under the OAT was not completed. As per the provisions of RFP, the responsibility of conducting OAT including functionality tests was with the Department. However, the Department failed to complete the functionality test.

2.1.7 Possibility of vendor dependency due to Hardcoding

As per provisions of Software Development & Re-Engineering Guidelines for Cloud Ready Applications¹⁰, as part of the software engineering, it is important to use technologies developed in open standards. As part of the overall software development lifecycle, a minimum customization and maximum configuration approach should be adopted. There should not be any hardcoding in any aspect of the development. Master data should be available in parameterised format. It should not be hardcoded in the application. Further, as per scope of work of Project Management Consultant (PMC), the consultant was to supervise the overall project progress and suggest National and International best practices to be adopted for smooth functioning of the project.

It was noticed that various variables in the column of payment details table and bill register table were being captured through codes, instead of fetching the values from master tables. The flag/ domain values of columns were not readily available. Adoption of hardcoding in the core code was contrary to above mentioned provisions. It was further noticed that the domain values captured for movement status of bills were also hardcoded. Moreover, the contract with the PMC (M/s Wipro Ltd.) was foreclosed on 30 June 2011 and the Department did not appoint a

⁹ Standardisation, Testing and Quality Certification, IT services, Kolkata which is a Central Government agency.

¹⁰ Prepared by the Department of Electronics & Information Technology, Ministry of Communications & Information Technology, New Delhi.

new PMC, therefore supervision and suggestions relating to compliance of National best practices for development of IFMIS were foregone. Thus, the possibility of continued vendor dependency cannot be ruled out.

The Government stated (July 2023) that during preparation of SRS, all due care was taken to parameterize the rules to make system configurable. Chapter 4 of SRS of each module has corresponding masters. However, circulars issued by the Government impact the existing business rules. Therefore, at few levels, the system may have been hardcoded by SI for fast execution. The SI failed to make the complete system configurable.

The reply is not acceptable as the solution was to allow for the development of new features, functionalities, changes to be done through interfaces external to the existing code base, which was not available.

2.1.8 Inadequate transfer of technical know-how

As per functional and technical requirement, deliverables included technical documentation to explain source code during Design, Development and Implementation Phase. As per GCC Clause 3.2.1, the SI has to hand over technical know-how *inter alia* included, source code, Solution Design Documents, documentation records and all relevant items to the purchaser on Pilot Go-live of each module.

It was noticed that the Department directed (December 2020) the SI for handing over of deliverables under Clause GCC 7.1 (Vol. II) and 1.5.1 of Vol. III including source code. A total of 11 modules have been completed for Pilot Go-live, however, the System Integrator did not hand over the source code, Solution Design Documents, other documented records of all relevant items.

The Government stated (July 2023) that solution documentation has been shared and SI has reassured that updated source code will be provided. This milestone is mentioned in the RFP Vol. II and Vol. III as the last activity of the project. The complete solution documentation will be verified by the DTA technical committee. Payments are also on hold for this component.

The reply is not acceptable as the SI has to hand over technical know-how *inter alia* included, source code, Solution Design Documents, documentation records and all relevant items to the purchaser on Pilot Go-live of each module. Further, on being requisitioned for exit management policy, the Department stated that exit management policy was given in RFP-Vol. II. However, no formal exit management policy was found.

2.1.9 Trainings for IFMIS

As per para 2.7.2 of technical requirements (Volume III) appended with agreement, System Integrator will carry out assessment of training needs, and based on such assessment, develop training delivery schedule and training materials for training the users, technical staff and the management. Apart from three types of training, System Integrator was to arrange for Original Equipment Manufacturer (OEM) training and Advance Administration training for data centre administrators in second year of implementation. Further, as per para 7.4 of the Change Management and Training Plan submitted by the System Integrator, the training calendar was to be prepared for 2000 users and 80 Technical users. It will be DTA's responsibility to arrange a training coordinator and arrange facilities and equipment for propagating the training by 2,000 trainers to remaining IFMIS users.

It was noticed that only user training was provided to 793 trainees for 96 days. Advance Administration training for database administrators and system managers was not provided. Further, it was informed (November 2022) that 34 System Managers and five System Analyst

were working in the Department, but they were not given back-end access and OEM, or technical training was not imparted to them.

The Government stated (July 2023) that instructions were given to all the Treasury Officers to provide the training. Training was provided continuously even at e-Daksh centres by treasuries. In spite of several reminders, the SI has not given OEM training. Penalties will be imposed accordingly.

The reply is not acceptable as deficient training was provided to master trainers and the details of training provided by the DTA to all the DDOs and officials posted in the departments were not available on the records. Moreover, important training such as technical training, management training and OEM training had not been provided to the technical staff and management.

2.2 Mapping of Business rules in IFMIS

2.2.1 Non-provision of Indian Government Accounting Standards in IFMIS

Indian Government Accounting Standards (IGAS)-2, published in May 2010 applies to the Union Government and the State Governments in accounting and classification of Grants-in-aid received or given by them. As per the Standard, Grants-in-aid are given by the Union Government to State Governments and by the State Governments to the Local Bodies in discharging functions of local Governments (the Panchayats and the Municipalities) under the Constitution. Further, as per Paragraph 9 of the Standards, Grants-in-aid disbursed by a grantor to a grantee shall be classified and accounted for as revenue expenditure in the Financial Statements of the grantor irrespective of the purpose for which the funds disbursed as Grants-in-aid are to be spent by the grantee. Expenditure on Grant-in-aids for the purpose of creating assets shall not, except in cases specifically authorised by the President on the advice of the Comptroller and Auditor General of India, be debited to a capital head of account in the Financial Statements of the Government.

It was noticed that the Functional Requirement Specification (FRS), System Requirement Specification (SRS) and System Design Documentations (SDD) did not incorporate requirements as per provisions of IGAS-2 and the business rule for correct accounting of Grant-in-aids was not implemented in IFMIS.

Analysis of the Bill Data of Grant-in-aids for the period 2019-21, showed that there were 3,005 number of bills relating to expenditure/payment of ₹ 9,574.25 crores on account of Grant-in-aid by GoMP to the agencies¹¹ for incurring Capital Expenditure. The expenditure was wrongly debited to different heads in the Capital Expenditure, instead of the Revenue Account. The details are given in **Appendix 2.3**. This indicated that the required Business Rules were not mapped and validation controls to put check on selection of Major Head relating to Capital Expenditure were not provided in IFMIS due to which wrong Major Heads were accepted by the System, which further led to wrong accounting of Grant-in-aid related expenditure in IFMIS.

Thus, non-implementation of the IGAS-2 standard, resulted in Revenue Expenditure of ₹ 9,574.25 crores being misclassified as Capital Expenditure during the financial years 2019-20 and 2020-21.

¹¹ Grants were mainly utilised by GoMP for disbursing the Funds to Local Bodies such as Nagar Panchayats, Gram Panchayats, Janpad Panchayats, Nagar Palika Parishads, Zila Panchayats, etc.

The Government stated (July 2023) that it was not envisaged at that time, however, the suggestions for IGAS-2 are being sought from the stakeholders in IFMIS Next Gen.

The reply is not acceptable as due to the non-provisioning of conditions of IGAS-2, expenditure related to Grant-in-Aid was not booked in its proper Major Head.

2.2.2 Medium term expenditure framework statement not operational

As per provisions of Madhya Pradesh Fiscal Responsibility and Budget Management (FRBM) Act, 2005, under Section 5 of the Act read with Rule 3, 4, 5 and 7 of Madhya Pradesh FRBM rules, 2006, the State Government is required to lay Macro-Economic Framework Statement, Medium Term Fiscal Policy Statement, Fiscal Policy Strategy Statements and Discloser Statements along with the Annual Financial Statements and Demand for Grants before the Assembly. Medium Term Fiscal Policy Statement included rolling targets and projections of Fiscal Indicators, Capital Receipts, and Total Expenditure etc. related provisions of MTEF were also made in the FRS.

It was noticed that out of four tables earmarked for using functionality of MTEF, only two tables were created in the system, which did not contain any data, though, the statements required under the provisions of FRBM Act, 2005 were laid before the Assembly. This indicated that functions were being used outside the system.

The Government stated (July 2023) that the functionality was developed in IFMIS but due to discontinuation of plan module, the functionality was not used.

The reply is not acceptable as statements under the Madhya Pradesh FRBM Act were being laid in the Assembly despite discontinuance of Plan module.

2.2.3 Monitoring of outcomes not done

As per Functional Requirement Specification (FRS), the system was to have the details of work in progress projects including outcome of projects, activity details, milestone completed etc. The activities were to be covered through plan module. Further, as per SRS, the process of Outcome budget included for recording of the targets to be achieved. Similarly corresponding provisions were made in SDD. Responsibilities of the State Planning Commission *inter-alia* included fixation of annual targets and review of progress of selected schemes. SRS of Budget module provided for validation of the scheme level budget with approved plan ceiling/plan outlay as defined by State Planning Commission. Plan module *inter-alia* included monitoring reports for scheme wise outlays by State Planning Commission.

It was noticed that the Department on plea that it had discontinued segregation between plan and non-plan schemes, discontinued the plan module. Analysis of data relating to outcome budget revealed that there were four tables created for outcome budget, out of which table containing detailed records was having data up to February 2017. The State Government stopped making the Outcome Budget from the year 2015-16. In absence of outcome budget, purpose of monitoring of scheme wise outlays and outcomes by the State Planning Commission was defeated.

The Government stated (July 2023) that it was not a software failure, but as Government discontinued segregation between Plan/Non-plan, the plan module was discontinued.

The reply is not acceptable as project management was a part of Functional Requirement Specifications, which *inter-alia* included identification of the projects with priority and outcomes each year and discontinuance of segregation between Plan and Non-plan may not be a basis for exclusion of the process of monitoring of outcomes.

2.2.4 Data analytics capability not created in IFMIS application

As per Volume III - Functional & Technical Requirements of IFMIS, Database and Data warehousing Services will include services like Database Analysis and Design, Data Warehousing and Business Intelligence (BI), Conversion and Business specific data that the application tracks or manages. BI applications of IFMIS were to include the activities of decision support systems, query and reporting, Online Analytical Processing (OLAP), statistical analysis, forecasting, and data mining. Further, the scope of work of Project Management Consultant (PMC), included to oversee the automation/computerisation aspects of each process. However, the contract was foreclosed by the Government on 30 June 2011.

However, audit could not find any trend analysis and forecasting MIS reports in the IFMIS application to support senior management by providing roll up, drill-down reports to help in generating trend analysis and have capability to perform forecasting, indicating that data analytics capabilities were not developed in IFMIS. Moreover, there was no PMC to oversee implementation of processes relating to data analytics in IFMIS.

The Government stated (July 2023) that dashboard reports are available for analysis. SI could not configure data warehousing and BI tools. The Department has regularly reminded the SI to provide the same, but the SI failed to provide these features. Notices have been issued to the SI.

The fact remains that SI failed to provide the required features as per the provisions of the contract.

2.2.5 Master data not fully captured in both English and Hindi

As per directions issued (February 2012) by Department of Official Language, Ministry of Home Affairs, Government of India, while purchasing or getting the software developed, it should be ensured that it has full facility to work in the bilingual except in unavoidable circumstances. Further, as per provisions of SRS of R&D module, transaction data will be presented in the language it was entered, while master data will have to be entered in both the languages.

It was noticed during scrutiny of master tables of IFMIS database, that the numbers of active records in both the language were different as detailed in the **Table 2.4** below:

Table 2.4: Details of numbers of records in English and Hindi

Name of table	Total records	Records in English	Records in Hindi
CMN_CONTACT_MST	4,828	4,826	2
CMN_BUDGETLINE_TXN	7,923	3,960	3,963
CMN_LOOKUP_MST	9,130	4,734	4,396
CMN_VALUESET_VALUE_MST	39,835	19,932	19,903
CMN_BANK_BRANCH_MST	3,28,157	1,84,945	1,43,212
WF_JOB_MST	66,31,957	66,00,455	31,502
CMN_ADDRESS_MST	1,11,31,358	1,11,13,275	18,083
WF_JOB_MVMNT_MST	16,1,67,134	1,60,81,497	85,637
FD_RND_VENDOR_MST	5,12,53,972	4,88,68,736	23,85,236

Source: Extract from IFMIS database

As a result of the above discrepancy in number of records, when data was retrieved from these tables, based on language ID, correctness of the data in Hindi and English rows could not be ensured. It was further noticed that records in the master tables contained text in Hindi, but language ID mentioned as English record and vice versa.

Madhya Pradesh Treasury Code (MPTC) issued by Finance Department provided for various MPTC forms in Hindi/ English. However, the format of bill of MPTC was not adopted in IFMIS as these were only in English.

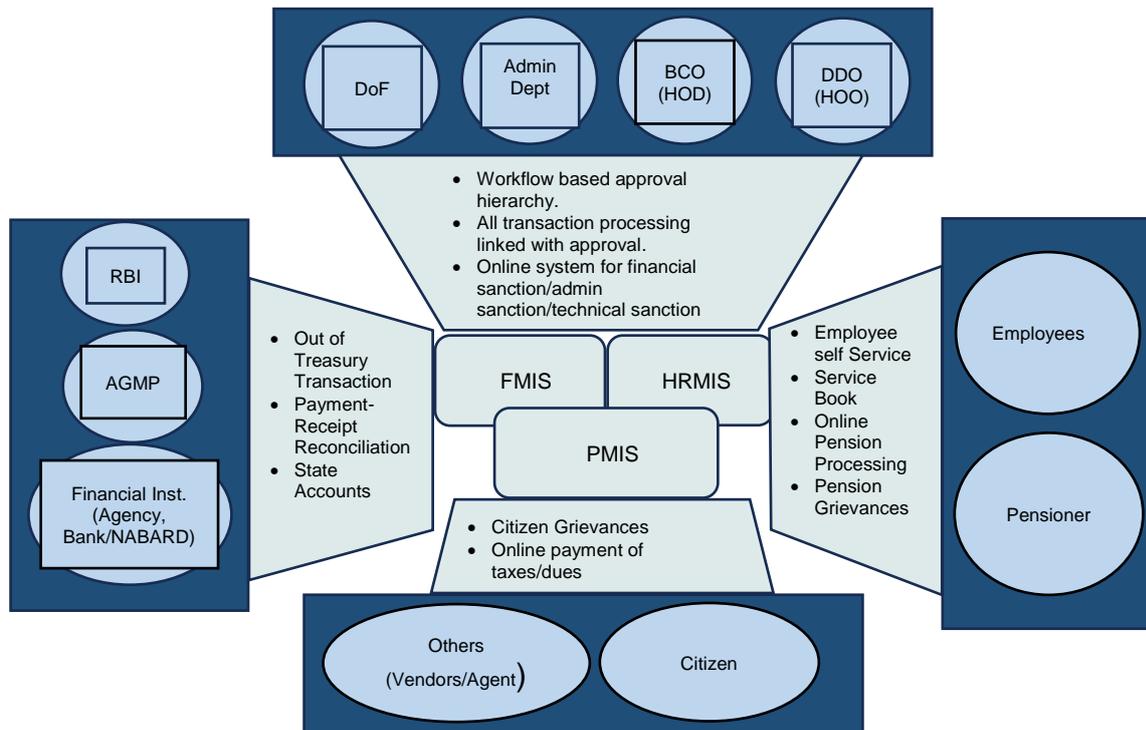
Thus, the system did not have field level check for records in Hindi/English which led to difference in records in both languages. Data integrity to that extent was affected due to lack of input control for ensuring the overall consistency of the data in information system's applications.

The Government stated (July 2023) the SI could not implement the field level check of checking language in application. However, data cleaning activity is under process for all functionalities and is a regular process. The SI failed to provide the facility to validate the language in the English and Hindi fields separately.

2.3 Project Integration

The details showing intergration of IFMIS with various stakeholder is depicted in **Chart 2.1** below:

Chart 2.1: Chart showing integration with stakeholders



The system was envisaged to integrate with all the stakeholders of IFMIS. The stakeholder of IFMIS included HoDs, BCOs, DDOs and officials all the departments, Reserve Bank of India, AG office, agency banks, employees, pensioners, vendors and citizens. It was noticed that the IFMIS was not fully integrated with the stakeholders as envisaged.

2.3.1 Integration with Reserve Bank of India

As per sub-Clause 2.7.1 system integration under Clause 2.7, Service Specifications of RFP Vol. III, the System Integrator was to ensure that IFMIS application is able to provide technical integration for data interchange with the systems hosted by the Reserve Bank of India (RBI) and the application must provide data interchange capabilities based on open standards.

It was noticed that integration of IFMIS with the system of RBI was not done as desired in above mentioned Clause of RFP since initiation of the system. The coordination committee accepted (June 2022) the change request for integration with RBI stating that the user acceptance testing would start from 01 July 2022 in all the 54 treasuries. The integration of IFMIS with RBI is still not done (December 2022). The department has planned for integration of IFMIS Next Gen with the Core Banking System of RBI i.e., e-Kuber for making e-payments.

The Government stated (July 2023) that during the preparation and finalisation of RFP, concept of e-payments and Aadhaar based payments in e-kuber did not exist in form of integration. Provisions of integrations with RBI was referred with respect to the Debt and Investment Module of IFMIS, that has been tried to achieve partially. However, integration process with RBI with DMO is still pending due to coordination issues with RBI.

It is accepted that e-Kuber application of RBI did not exist at initial stage of IFMIS. However, the fact remains that there were pending issues with the RBI.

2.3.2 Integration with PRIASoft

As per recommendation (October 2020) mentioned in the Clause 7.69 of Fifteenth Finance Commission report, the upgraded PRIASoft¹² (software for Panchayati Raj institution) needs to be integrated with the IFMIS of the State Governments and the Public Financial Management System (PFMS) of the CGA¹³ in the Union Government. This was required in order to generate online accounts by each rural local body, enable online auditing of such accounts and their consolidation at the State and all-India levels. It was noticed that IFMIS was not planned for integration with PRIASoft software.

The Government accepted the fact of non-integration and stated (July 2023) that it will be integrated in IFMIS Next Gen *mutatis- mutandis*.

2.3.3 Integration with Agency banks

As per provisions of FRS, the state disbursement system should be linked with the agency bank system through a payment gateway and was to contain an electronic reconciliation system that would capture the e-scrolls coming from the bank and match it with the disbursement cleared.

During the walkthrough with the system, it was noticed that manual cash book was being maintained in Pay and Accounts Office (PAO) office at Vallabh Bhawan Secretariat which was a time taking work as facility of consolidated bill is not available in the IFMIS. However, as reported by the PAO, all the functions of PAO have been mapped but there were problems in pay fixation and computation of arrears.

It was also informed that luggage file¹⁴ is being received from the bank on next day and in case of failed transactions the details are received in three to four days. In Vindhyachal Bhawan (Cyber treasury), automated process of payment from State Bank of India was demonstrated and as informed this process has been implemented on pilot basis in Vindhyachal Treasury and Bhopal Treasury. Thus, automated integration for payment and electronic reconciliation as envisaged in FRS was not achieved fully.

The Government stated (July 2023) that the solution available with the agency banks during the development phase was available in the form of Corporate Internet Banking (CINB). This solution had limitations of automating the exchange of files in server-to- server environment under CINB. Now, automated server to server integration in e-kuber and State Bank of India

¹² Panchayati Raj Institution's Accounting Software.

¹³ Controller General of Accounts.

¹⁴ A consolidated file in soft copy generated daily, which contains all the details of payments.

has been implemented. In IFMIS monthly reconciliation statement is generated at DDO level and cash book is generated at treasury level for maintenance of accounts. The SI failed to provide compliance with FRS.

2.4 Financial Management

2.4.1 Unwarranted revision of project estimate

As per para 2.8 of Functional Requirement Specification, the system should handle more than one type of payroll, e.g., regular employees paid monthly, and temporary/contract staff paid irregularly work charged/contingency employee. The Government accorded (June 2010) Administrative Approval (AA) of ₹ 120.17 crore for implementation of IFMIS. Agreement was executed between the Government and M/s Tata Consultancy Ltd. for implementation of IFMIS. As per the agreement, timelines for implementation phase and Managed IT phase were two years and five years respectively. The AA was revised to ₹ 149.55 crore in February 2012. There were 10.46 lakh sanctioned posts in September 2016 and salary drawn for 4.54 lakh posts in August 2016 as per the SI.

The technical committee recommended (December 2018) for additional hardware due to the merger of 2.37 lakh teaching cadre in the School Education Department and Tribal welfare Department. The co-ordination committee mentioned (June 2019) that Pilot/Go-live of eight modules out of 16 modules has been done and load on hardware will be increased on deployment of rest of the modules.

Further, it was noticed that the Department revised (September 2019) project cost to ₹ 199.52 crore by reducing the project cost by ₹ 19.55 crore and adding ₹ 69.52 crore on account of additional hardware and software on the plea of merger of 2.37 lakh teaching cadre in School Education Department and Tribal Welfare Department and for making payment of salary through the system. The revised Administrative Approval for ₹ 199.52 crore was accorded by the Government in September 2019.

Increase in project cost by ₹ 69.52 crore was unwarranted, as provision for sufficient posts was already there in IFMIS and it was unrealistic as provision of additional hardware was made on the plea of future completion of the modules, though only eight modules have been made Go-live till date (February 2022) and the Department was planning for development of new financial management system named Next Generation IFMIS for new requirement and technical upgradation.

The Department incurred ₹ 39.76 crore and ₹ 12.59 crore on account of additional hardware and its Annual Maintenance. Further, as upgrades related to the System was to be authorised by the Apex level Steering Committee which was not done.

The Government stated (July 2023) that during preparation and finalisation of RFP and SRS the project was envisaged for five lakh employees and three lakh pensioners. Later on, data base for *adhyapak samvarg* (teaching cadre), non-regular employees *maandeyi/ maansevi dainik vetan bhogi* (honorary daily wagers)/ *samvida karmachari* (contractual employees) was made and change in system configuration was done. Further it was stated that employee data was migrated from legacy system to IFMIS. As of date, the system is generating salary of 10.65 lakh employees (regular and non-regular).

The reply is not acceptable as the department failed to provide justification for non-provision of employees according to vacant posts. Moreover, the FRS and SRS of payroll module already had provision for the functionality of handling payroll for non-regular employees such as contractual employees, daily wages employees etc.

2.4.2 Changes in contract element with respect to change request

As per Clause 6.3.3 of conditions of the Contract, if, for reasons attributable to the System Integrator, the System does not conform to the Functional & Technical Requirements or does not conform to all other aspects of the Contract, the System Integrator shall at its cost and expense make such changes, modifications, and/or additions to the System as may be necessary. Further, as per Clause 8.1.2.2 of Vol. II, if the Purchaser proposes a change, it shall send to the System Integrator a “Request for Change Proposal,” requiring the System Integrator to prepare and furnish to the Purchaser as soon as reasonably practicable a “Change Proposal,” apart from other information. It shall also include detailed estimated cost (man-days/rate/codes lines) of the Change.

2.4.2.1 Adoption of unjustified rate of payments for change request

The Department paid an amount of ₹ 2.35 crore¹⁵ in June 2019 and November 2020 and ₹ 0.38 crore¹⁶ in March 2019 on account of change requests at the rate of ₹ 6,000 per man-day on the recommendations of the Technical Committee. Following issues were noticed:

- As per Clause 8.1.2 of RFP, the payment for the change requests was to be made for the changes initiated by the department. As per Clause 8.1.2.5 of RFP Vol-II the pricing of any Change shall be calculated in accordance with the rates and prices included in the Contract. However, per man-day rate was not mentioned in the contract document and the rate of ₹ 6,000 per man-day was adopted for payment of change requests. Further, no justified calculation for adoption of rate of ₹ 6,000 per man-day for payment was there on records.

The Department stated (March 2022) that as per recommendations of technical committee the rate of previous contract for C-SFMS was adopted. No specific reply was furnished by the Government (July 2023).

- Though the change proposals were approved by the technical committee, but the same were not approved by the Apex Level Steering Committee as was required as per conditions of contract wherein it was mentioned that the Apex Level Steering Committee will authorise all changes, modifications, upgrades and policy level aspects related to the System.

The Government stated (July 2023) that there was no need to refer all matters to Apex Committee. If there is opinion difference/dispute/referred by the Coordination Committee and Technical Committee, then such matter will be decided in the Apex Steering Committee.

The reply is not acceptable as it was not in line with the provisions of the contract.

2.4.2.2 Avoidable payment for change request

The Department paid for the changes made before September 2017 an amount of ₹ 2.35 crore for 4,083 man-days out of which 781.47 man-days were related to the changes, which were already within the scope of the contract or in contradiction of provisions of the Budget Manual. The payment of ₹ 0.47 crore was therefore avoidable. The details are given in the **Appendix 2.4**.

The Government stated (July 2023) that due to changes in rules and codes and those processes or functionality not covered in SRS, the matter was referred to the change request committee.

¹⁵ Payment for 4,083 man-days prior to September 2017.

¹⁶ Payment for 630 man-days after September 2017.

After approval from empowered committee, actual change request was accepted, and payment was made to the SI.

The reply is not acceptable as the Committees approved the payment for changes which were within the scope of the agreement.

2.4.3 Excess payment on account of AMC for first year

Provision for Annual Maintenance Contract (AMC) of hardware and software of ₹ 42.34 crore amounting was in the agreement. An amount of ₹ 3.10 crore was to be paid on account of AMC (for 1st year) which included an amount of ₹ 0.36 crore for AMC of existing hardware and software.

It was seen that as the SI was not maintaining the existing hardware and software, the Department deducted an amount of ₹ 0.36 crore and paid an amount of ₹ 2.74 crore¹⁷ on account of AMC of newly acquired hardware and software for 1st year based on full agreement value of hardware and software of ₹ 42.34 crore. In fact, the Department actually procured hardware and software amounting to ₹ 34.40 crore and accordingly payment of ₹ 2.22 crore was to be made on account of AMC which resulted in excess payment of ₹ 0.52 crore.

The Government stated (July 2023) that matter is being checked with the SI and recovery will be made as per calculation.

The reply is not acceptable as the payment was made on account of AMC for the hardware and software which were not procured.

2.4.4 Excess payment due to non-consideration of module-wise weightage and without considering evaluation of Service Level Agreements

As per the order of the Government (December 2017), payment for AMC was to be made as per the weightage given for each module in the RFP. Further, as per condition of the contract, the payments to System Integrator for Managed IT Phase were to be made on basis of quarterly invoice¹⁸ submitted by the System Integrator in two installments i.e., 90 *per cent* of invoice value after evaluation of Services Level Agreements (SLAs)¹⁹ and 10 *per cent* of invoice value after final sign off. Monthly entitlement of the System Integrator was to be calculated for the services provided during the month based upon the performance against SLAs agreed in the contract. Entitlements for the month were to be made in consultation and agreement with the Purchaser.

It was noticed (July 2022) that eight modules were signed off for Go-live. Although the weightage for completed modules as per RFP was 55.50 *per cent* of total weightage of all the modules, the Department made the payments for AMC without considering weightage of completed modules.

The SI did not provide an automated tool-based monitoring tool therefore monitoring of SLAs of IFMIS by the Department was not done. However, the Department made the payment to SI without evaluation of SLAs. When pointed out by audit in January 2022, the Department considered 60 *per cent* of weightage for performance of SLAs and made payment for second quarter of ninth year in June 2022. Considering overall performance of SLAs to 60 *per cent*, excess payment ₹ 15.67 crore to SI was made on account of non-consideration of module wise

¹⁷ ₹ 3.10 crore AMC for hardware and software - ₹ 0.36 crore for AMC of existing equipment = ₹ 2.74 crore.

¹⁸ The quarterly invoice included cost of maintenance of hardware, software, license fee for all Commercial off-the-shelf (COTS) software.

¹⁹ Managed IT services, Data center and networking facility.

completion and non-observance of performance of SLAs. The details are given in **Appendix 2.5**.

The Government stated (July 2023) that the payment of AMC of application was made on the basis of weightage of actual modules live as per the decision of cabinet. The payment of Hardware and software were made as per the actual procurement and defined SLAs. The payment is made on the basis of SLA, which has been calculated as per automated tools provided by SI.

The reply is not acceptable as though the payment of AMC was regulated on the basis of actual procurement, but it was not regulated on the basis of weightage of modules signed off for Go-Live. Further, automated tool-based monitoring system for generating SLA reports and analysing tickets was not provided by the SI.

2.4.5 Loss of central assistance due to delay in implementation of project

Under the Mission Mode Project – Treasury Computerisation, the Government of India (GoI) would release the central share to the designated State/Union Territory (UT) in three instalments of 40 *per cent*, 30 *per cent* and 30 *per cent* respectively. The States/UTs were required to complete their project in three years and any residual components were allowed to be spilled over into the fourth year. The release of instalments was, however, based on the achievement of stipulated milestones.

As per Appendix 6 (Time schedule) of the contract agreement with the System Integrator Time Schedule with respect to implementation of IFMIS, the Data Migration – operational acceptance – System “Go Live” – Roll at all offices was to be completed within 86 weeks from signing of Agreement. The Agreement was signed in July 2010 thus, all the modules of the IFMIS was to Go Live and roll at all offices by February 2012.

The GoI has included the Mission Mode Project (MMP) i.e., computerisation of treasuries under the National e-Governance plan (NeGP). The Directorate of Treasuries and Accounts has informed (March 2011) the GoI that the time schedule for completion of the IFMIS project would be three years and the project Go-live was scheduled as 19 months. Under the plan, financial support of ₹ 0.75 crore per district was to be obtained for the project from the GoI which indicates that the Department may get ₹ 37.50 crore²⁰ for the IFMIS from the GoI. The balance fund was to be managed by the State Government. The project was delayed abnormally, and it could not be implemented as planned.

It was noticed that the first instalment of ₹ 15 crore was released in March 2011 but no progress on the project was reported to the GoI by the Department till June 2011. As of August 2012 the Department had sent the Utilisation Certificate (UC) of only ₹ 1.68 crore. The Department sent the last instalment of UC for ₹ 0.33 crore in the year 2016-17 i.e., after lapse of more than five years after being asked by the GoI in October 2016 for furnishing the UCs of remaining ₹ 0.33 crore out of ₹ 15 crore released in 1st instalment in order to consider the release of 2nd instalment. Thus, Central Assistance of ₹ 22.50 crore could not be obtained.

The Government stated (July 2023) that due to delay in project timelines by the SI further central assistance could not be sought.

The fact remains that the delay in work deprived the Department of further GoI assistance.

²⁰ For 50 Districts at that time.

2.4.6 Non- regulation of payment for OEM Training

As per the provisions of agreement, System Integrator was to provide training for Original Equipment Manufacturer (OEM) product in second year of implementation. A provision of ₹ 0.24 crore was made in the agreement. Total amount quoted by the bidder for design, development and implementation (software and services) was indicated as ‘D’ in the RFP and ‘D’ was to be paid in two subcomponents²¹. Total amount of ‘D’ was ₹ 13.77 crore.

It was noticed that break up for payment of first subcomponent was further bifurcated into five stages²² which did not specifically include training stage separately.

The System Integrator stated (May 2022) that the OEM training was not viable at current stage of the project. However, the Department had already made payments for SRS sign off, Pilot and System Go-Live considering the contract amount of ‘D’ without regulating value of ‘D’ for not providing OEM training. Thus, the Department not only made an excess payment of ₹ 8.42 lakh²³ but was also deprived from OEM training.

The Government agreeing with the fact stated (July 2023) that in spite of several reminders the SI has not given OEM training. Penalty will be imposed accordingly and corresponding amount pertaining to OEM training will be recovered from the due payments of the SI.

The fact remains that the officials were deprived of OEM and Administrators training and reply does not explain how the department will be able to provide OEM training in the last year of the project and the payment was also not adjusted accordingly.

2.4.7 Non- regulation of payment for non-functional processes

The department regulated the payment for System Go-Live of seven modules on basis of completion of the functional process²⁴ in view of Government order of December 2017 for making module wise payments. The payment was proportionately reduced by the Department as per completion of functional processes in respect of five modules are given in the **Table 2.5** below:

Table 2.5: Details of numbers of processes under the modules

Module	Total process as per SRS	Total functional process
ESS	49	46
Pay roll	3	2
R&D	10	8
Strong room	15	10
Pension	10	4

Source: System Requirements Specification of IFMIS modules

It was noticed that the Department while making payment for Pilot Go-Live for nine modules, the payment for above mentioned five modules was not reduced proportionately for incomplete functional processes for the reasons not on records, which led to extra payment of ₹ 0.34 crore²⁵.

The Government stated (July 2023) that processes as per development were being tested in UAT phase and thereafter in Pilot testing phase. The processes which were developed as per

²¹ 1. Design, customization, Development and implementation, training and 2. Final signoff.

²² 1. SRS signoff, 2. Testing and user acceptance, 3. Pilot system Go-live (Sign off), 4. System Go-live and 5. Solution documentation.

²³ SRS signoff: ₹ 3.64 lakh, Pilot system Go-live (Sign off): ₹ 2.98 lakh, System Go-live: ₹ 1.80 lakh = Total: ₹ 8.42 lakh.

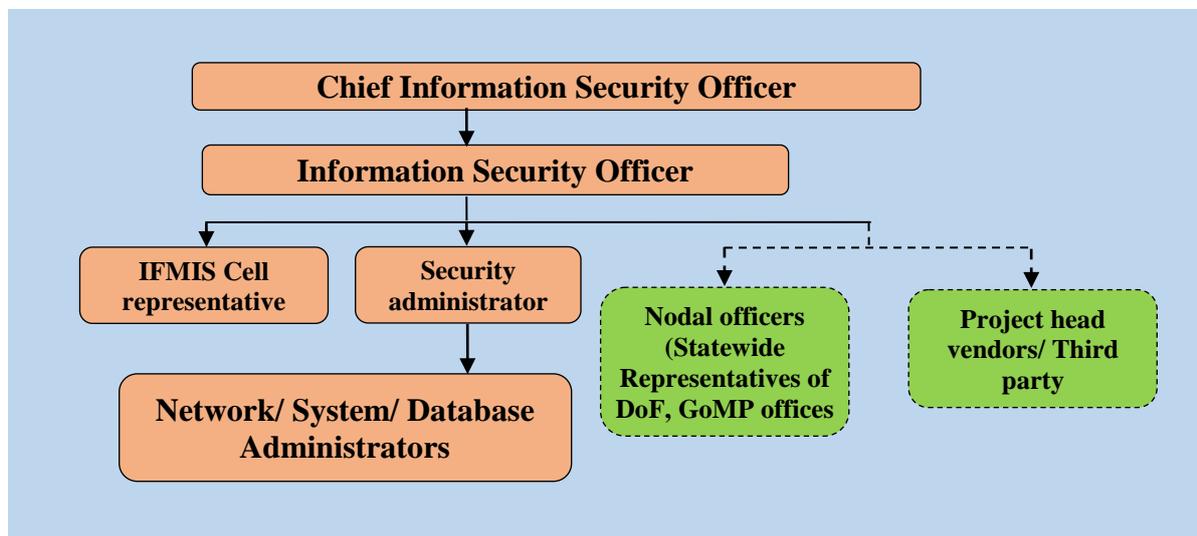
²⁴ Functional process as mentioned in the SRS of respective modules.

²⁵ Calculated by ignoring penalty imposed.

the present scenario have been moved to Go-live phase and payment was made accordingly. Although, process wise pro-rata deduction will be made from the due payments of the SI.

2.5 Monitoring

2.5.1 Meeting of Apex steering committee and Information Security Committee



RFP Vol-III of the contract provided that all aspects of the system will be governed by an Apex Steering Committee (ASC). The ASC will authorise all changes, modifications, upgrades and policy level aspects related to the System. Thus, the meeting of ASC was to be organised regularly. As per provisions of Information Security Policy of IFMIS, the Information Security Committee (ISC) of Department of Finance shall comprise Chief Information Security Officer (CISO), Information Security Officer (ISO), Administrators (Security, System, Database, and Network), IFMIS Cell Representatives, Security Representatives (Security administrator/ Technical Members), Statewide Representatives, GoMP Offices Project Head and Vendors.

Conducting of Apex Steering Committee meeting after April 2015 was not found on records. Changes and modifications in the system have been reported by the System Integrator and the Department has also made payment with respect to Change Requests as discussed in **paragraph 2.4.2**. Non-holding of meeting of ASC indicated that the changes were not authorised by ASC. It was further noticed that details relating to the holding of quarterly meeting of ISC were not found on records.

The Government stated (July 2023) that in the IFMIS project, a separate committee for approvals of change request was in place and only major changes/deviations etc., recommended/referred by the Coordination Committee are taken up in the Apex Steering Committee.

The reply is not acceptable as there were major changes, like the decision of making module wise payment (December 2017) and change in project cost (September 2019). The meetings of ASC should have been regularly held; however, no meetings were held after April 2015.

2.5.2 Inadequate reporting by the System Integrator

As per Clause 5.2.4 of RFP Vol. II, General Condition of the Agreement, the System Integrator was to submit monthly reports of results accomplished, cumulative deviations to date from schedule of progress milestones, corrective actions to be taken to return to planned schedule of progress, proposed revisions to planned schedule, other issues and outstanding problems,

proposed actions to be taken, resources that the System Integrator expects to be provided by the Purchaser and/or actions to be taken by the Purchaser in the next reporting period, other issues or potential problems the System Integrator foresees that could impact on project progress and/or effectiveness.

Apart from this, other reports needed to monitor Contract performance/progress with System implementation include inspection and quality assurance reports, training participants test results, monthly log of service calls and problem resolutions. However, the System Integrator did not submit the reports as per the provisions of the agreement. Thus, the Department could not monitor the contract performance.

The Government stated (July 2023) that regular weekly meetings with respect to review of performance of project were held. However, SI did not comply with the provisions of the contract and project plan on submission of reporting.

The reply is not acceptable as in the absence of non-submission of monthly reports as provisioned in the contract, the department failed to monitor the progress of the project and the project was delayed.

2.5.3 Asset and Inventory Management

As per Clause 4.1.1 of the Information Security Policy, an inventory of all important assets associated with each information system shall be drawn up and maintained. The asset register should contain information about Hardware Asset, Software Asset, Paper Asset, Electronic Asset, People Asset, Supporting Asset and Facility Asset. Further, the Asset register should contain but not limited to information like Asset-Id, Process supported by the asset, Asset Location, User of asset, Acquisition Date, Type of asset and Remarks. Asset Information shall be classified in terms of its value, legal requirements, sensitivity and criticality to the organisation. Purpose of having IT Asset Management in IFMIS was to follow a procedure to keep proper track and allocation of every IT Assets. It will help in enabling users to know which asset is owned by whom and where it is located.

It was noticed that inventory of all important assets associated with each information system was not being maintained as per the provisions of the Information Security Policy. Further, validity of support for Microsoft software and Symantec software license was up to 31 August 2020, which was not renewed up to December 2021. Thus, in the absence of proper maintenance of records, the Department was unable to monitor validity period of software.

The Department stated (September 2022) that the information is not being maintained in the format prescribed in information security policy. The same shall be maintained in future. In respect of software license, it was stated that OEM support was renewed up to 31 August 2023 as informed by SI on 27 May 2022.

The reply is not acceptable as the Department was not aware of validity of licenses of software, as the asset register maintained by the department did not contain information as per Information Security Policy document of System.

2.6 Conclusion

- There were delays in the completion of project. Out of the total 16 proposed modules, only ten modules were implemented owing to reasons like delays in submission of system architecture document by the SI, handing over of site by the Department, hardware procurement and delivery and delay in development of the modules.

- The inventory of the assets was not being maintained as per the provisions of Information Security Policy, therefore the Department was unable to monitor validity period of software.
- While making payment for Pilot Go-Live for nine modules, the Department ignored monitoring of completed functional processes and failed to deduct the proportionate amount for incomplete functional processes.
- The Department failed to take over the deliverables as per the conditions of the contract as the System Integrator did not hand over the source code, Solution Design Documents, other documented records.
- The SI did not submit the reports as per the provisions of the contract and the meetings of Apex Steering Committee also were not held regularly, as such the Department could not monitor the contract performance of the SI.

2.7 Recommendations

Audit recommends that:

- The Government may consider improving the monitoring mechanism for timely completion of the project and avoid post facto approvals signing off for Go-Live.
- The Government may ensure project security and safety and develop an efficient system for monitoring of inventory of assets.
- The Government may also consider regulating the payment on the basis of completed functionalities envisaged in the SRS for all the modules.
- The Government may get all the know-how transferred from the SI and must get its own staff trained to handle and run the system without help of the SI before expiry of the contract period and leaving of the project by the SI.
- The Government may ensure timely holding of meetings of various committees to monitor the performance of the SI.

Chapter III
**Application Development
and Operation**



CHAPTER III

APPLICATION DEVELOPMENT AND OPERATION

Summary

Application development is the process of designing, building, and implementing software applications. During audit, it was observed that the requisite table meant for storing all the details of the Budget Program was having no records for the period 2019-21. The system did not have provisions to generate alerts/triggers on savings before the due date to help effective monitoring of budgetary controls. There were discrepancies relating to mapping of head of accounts of receipt budget and actual receipts.

The payment and recoupment of Contingency Fund was not correctly captured and processed through the System and there was mismatch in figures of IFMIS and actual figures related to Contingency Fund. Helpdesk and incident management system was inadequate as 97 per cent (2020-21) and 93 per cent (2021-22) of the reported incidents were closed after 24 hours of the specified resolution time. Further, the process of depositing lapsed deposit in revenue head as per provisions of Madhya Pradesh Treasury Code, 2020 was not mapped in IFMIS.

The input controls were considered deficient as in the master table provisioned for storing employee data, 157 rows repeated more than one time, PAN number in 3,49,293 records was not entered and was wrong in 11 records. Further, in 726 records length of AADHAAR number was either more or less than 12 digits, AADHAAR number was not captured in 52,344 records and bank account details were not captured in 4,357 records. Invalid data was also noticed in the tables relating to bank scrolls, and in bill register transaction tables. In addition to this, instances were observed where the Receipt data table contained transactions wrongly accounted as receipts under Major Heads instead of Capital Outlay and in certain challan receipt transactions, the amount was found negative. The above deficiencies indicated that the required input controls were not mapped in the system adequately. Thus, the reports generated based on invalid data would be wrong and would not be useful for further transactions or processes.

The E-file generated for remitting the NPS amount did not contain the details of Employees and employee-wise NPS contributions. Inconsistencies in transactions relating to failed payments were noticed and there was a lack of controls in the system to ensure that the failed transactions were reprocessed and paid to the party whose payments were originally failed. During analysis of receipt budget tables, it was noticed that authorisation of receipt estimate was not ensured through the system. Segregation of duties for surrender of budget was not followed as amounts were surrendered in one step, either by creator or by verifier or by approver. There was absence of checks in processing of bills as sanction for payment of bills was not recorded in the system appropriately and in some cases, paid amount was greater than the sanctioned amount. Also, unreliable data relating to bank transactions was found stored in the system tables whereas the details of movement of bills were not being stored adequately, resulting in lacking tracking of bill movement.

Thus, audit findings in case of Budget Module and Receipt and Disbursement (R&D) Modules of IFMIS, indicated system design deficiencies, poor data quality resulting in availability of incomplete and incorrect data in the system, deficient input controls and absence of data validation, and refunds without authentication.

APPLICATION DEVELOPMENT

Application development is the process of designing, building, and implementing software applications. Application development defines the process of how the application is made, and generally follows a standard methodology. It also deals with Application controls which are specific to an IT System and involve mapping of business rules into the applications; thus, providing for input, processing and output controls.

In cases of Budget Module and Receipt and Disbursement (R&D) modules of IFMIS, Audit noticed instances of system design deficiencies, poor data quality and inadequate mapping of business rules resulting in availability of incomplete and incorrect data in the system, deficient input controls and absence of data validation, as discussed in following paragraphs:

3.1 System Requirement Specification and System Design Documents

3.1.1 Changes in System Requirement Specifications after final signoff

As per para 5.4.3.1 of General Conditions of the Contract (GCC), the Supplier shall prepare and furnish to the Purchaser, the System Requirement Specifications (SRS) for which the Supplier must obtain the Purchaser's approval before proceeding with work on the system or any Subsystem covered by the documents.

The Department approved sign off for SRS version 1.4 to achieve objectives of IFMIS on 08 April 2011. The Department was to identify and address any modification/ change with respect to any section of SRS within four weeks from SRS signoff date.

However, the supplier prepared SRS version 1.5 by including changes in June 2011 after lapse of four weeks. The approval of SRS version 1.5 was not taken.

The Government stated (July 2023) that the SI had delayed in submission of SRS version 1.5, and the SI has been penalized on the payment of milestone of SRS.

The reply is not acceptable as purchaser's approval was not taken before proceeding with the work.

3.1.2 Changes in SDD were not approved

As per para 5.4.3.1 of GCC, the Supplier shall prepare and furnish to the Purchaser the System Design Document (SDD) for which the Supplier must obtain the Purchaser's approval before proceeding with work. Further, purpose of the SDD was to understand and validate the design specifications which have been used to develop the modules. As per para 5.4.3.8 of GCC, the Supplier shall not depart from any approved document unless the Supplier has first submitted to the Purchaser, an amended document and obtained the Purchaser's approval of the document, pursuant to the provisions of this GCC Clause.

It was noticed that the System Integrator (SI) prepared SDD version 1.2 in February 2012. The Coordination Committee approved (February 2012) the SDD for both¹ the modules. There were deviations during development of application with respect to the provisions of the SDD. However, the supplier did not submit the amended SDD prior to making changes in the system. Further, as per the General System Requirement mentioned in the FRS for enterprise-wide usability and workflow aspects of IFMIS, the system was *inter alia* to provide functionality to access transaction history. However, the data was not fully captured into some history tables of transaction tables.

¹ Budget module and Receipt & Disbursement module.

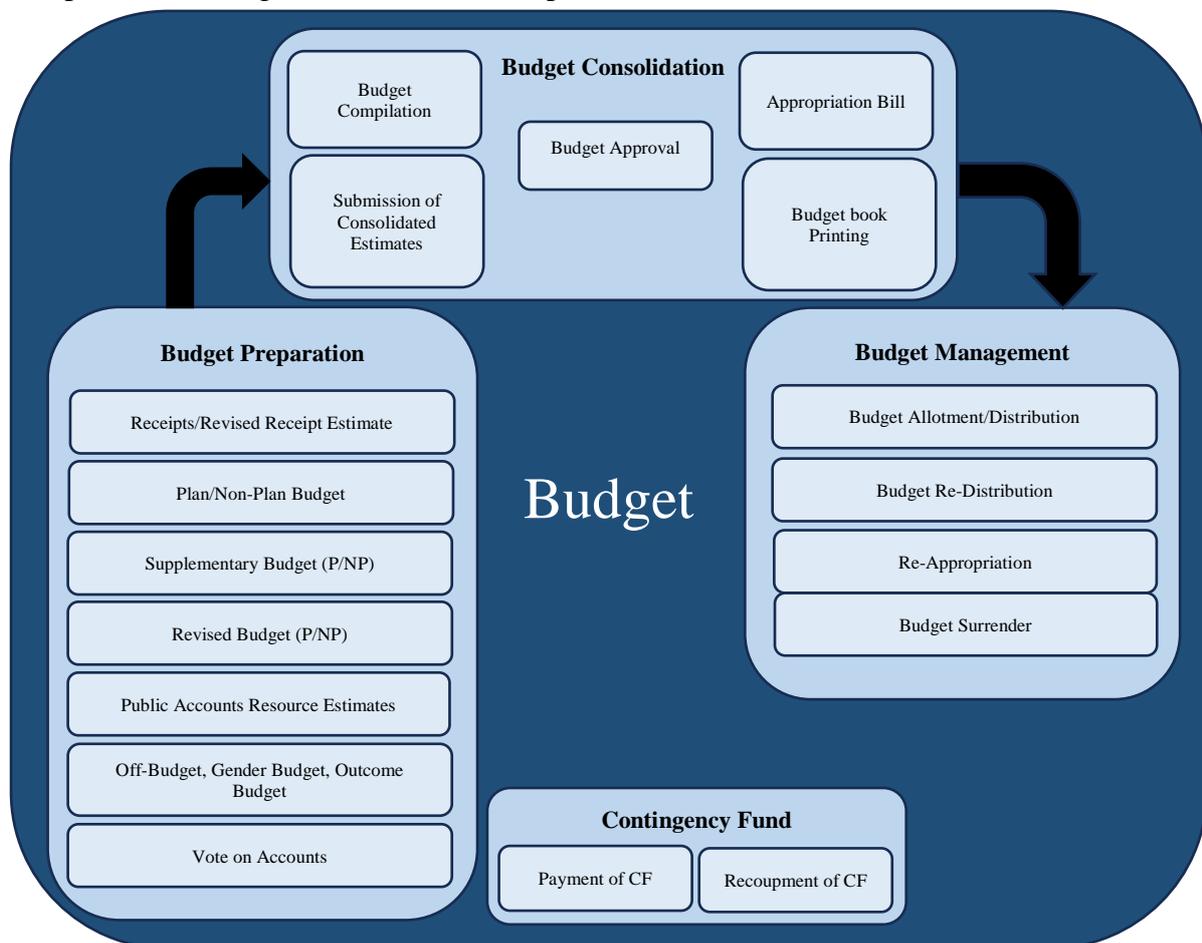
The Department stated (April 2023) that tables have not been used due to process change, new tables have been created as per process change. The Government stated (July 2023) that after several reminders to SI, revised SRS and SDD (incorporating all the changes) are submitted for Go-live modules by the SI.

The reply is not acceptable as the Supplier was to first submit the amended SDD to the Purchaser and to obtain the Purchaser's approval of the document, which was not done. Due to the non-approval of changes in the SDD before application development, the Department could not verify whether the SI has developed all the requirements laid down in the FRS. The non-capturing of complete data for history tables indicated shortcomings.

3.2 Inadequate provision/ use of functionality

3.2.1 Activation of budget program not done

The process of Budget consolidation is depicted in the **Chart 3.1** below:



As per provisions of MP Budget Manual Vol. I, estimates of expenditure should be prepared by DDOs separately for plan and non-plan expenditure and should be submitted to the concerned BCOs within communicated deadlines. Further, as per para 4.22 of SRS of Budget module, the system was designed to activate the Budget Preparation activity which will be intimated online to relevant stakeholders by sending intimations in work list regarding Budget Preparation, such as Receipt budget, Public Account, Plan budget preparation, Non-plan budget preparation, Revised budget preparation, Supplementary budget estimate every year. Department of Finance (DoF) users can also define the last date of submission of re-appropriation and budget surrender proposal. After the notification is received from the Finance

Department, the system will have an option for relevant Administrative Department and Budget Controlling Officer (BCO) to define the time limit for DDOs to submit the budget estimate.

It was noticed that four tables were provisioned in SDD for the budget activation functionality. Out of which, table meant for storing all details of the approved Budget Program was having only six records and transaction table to store all the details of the Budget Program including all the details of Creator, Verifier and Approver was having no records for the period 2019-21. Further, there was no data in various columns of these tables, thus, budget activation functionality was not done through system. Thus, the functionality as envisaged in MP Budget Manual and SRS of Budget Module was not implemented in the system.

The Government stated (July 2023) that notification of budget programs was issued by the finance department to all departments and BCOs. Due to delay in submission of budget estimate from DDO to BCO, BCO has prepared budget estimate *suo motu*.

The reply itself indicates that the activation of the budget programme process was not done through the system.

3.2.2 Irregularities in Budget line of receipt in Budget Module

As per SDD of Budget module, budget preparation process included creation of Budget Controlling Officer (BCO) master and Heads of Account (HOA) configuration. It is further provided for Receipt Budget preparation. Accordingly, Budget program/Budget preparation activity was to be activated by the Department of Finance for the receipt budget estimate. The preparation of receipt estimate is to be started at DDO level. DDO was to create the receipt estimate for relevant receipt heads and to submit it to BCO, Administrative Department and DoF for approval.

As per SRS of Budget module, system should allow integration of the receipt budget formats with debt management module for the following data of Loans and Advances, Interest Payments and write-off of bad debts.

It was noticed that Grant number for receipt head was entered as '0000' for 222 budget line codes in the master table of Head of Accounts. In Budget receipts transaction table of Budget Module, 310 records were related to Major Head code "0000" indicating inefficient mapping of major heads. Out of these only 16 records had entries, the remaining 294 records had null values. Two records out of 16 records, having amount of ₹ 2,00,000 (₹ 1,00,000 each) were approved² at various stages by Budget Controlling Officer and Administrator, even when the data was unrealistic as incorrect Major Head was accepted by the system.

Thus, reliability of data was not ascertained in receipt budget and process of receipt budget was not being done through the system.

The Government stated (July 2023) that during budget preparation, the system shows all the HOA, which were used from last five years. BCO was allowed to add new HOA with heads as zero. Actual HOAs were created by the Finance Department. The system was made flexible at Finance Department level.

The reply is not acceptable, the system should have validation checks for mapping of head of accounts as per the budget. Moreover, budget preparation process at DDO level was bypassed in cases where major head was recorded as zero.

² Shown in the columns 'ADMIN APPROVED AMT', 'BCO APPROVED AMT' and 'BCO APPROVED RE AMT' with Major Head "0000" in the FD_BUD_RCPT_DTLS_TXN table.

3.2.3 Budget surrender monitoring

As per the provisions of Quick Guide for Budget Controlling Officers of Budget Manual Vol. I, if the Administrative Department anticipates savings even after examination of excesses in the manner described, should surrender the same to the Finance Department. Such an exercise should be undertaken by 15th of January for each financial year so that resources can be allocated by the Finance Department to other demand of grants. Once the surrender will be approved, based on this the Department will re-appropriate the available amount to any other budget head. Accordingly, the system was to have an alert feature to indicate the Department to surrender the budget on due date or the system should not allow surrender after due date.

Audit observed the following deficiencies in the monitoring mechanism:

- The system did not have provisions to generate alerts/triggers on savings before the due date i.e., before 15th January to help effective monitoring of budgetary controls. Analysis of tables relating to budget surrender of IFMIS revealed that the system allowed to perform surrender operations even after 15 January and allotted budget estimates of ₹ 482.21 crore was surrendered on 31 March 2020 for the year 2019-20 and ₹ 298.46 crore on 31 March 2021 for the year 2020-21. Thus, the amount surrendered at fag end of the financial year could not be utilised.
- In the year 2019-20, an amount of ₹ 16.20 crore surrendered by Superintending Engineer, Capital Project³ was greater than the allotted budget (₹ 16.15 crore) indicating checks were not imposed. The AG office⁴ also intimated that the amounts have not been considered in Appropriation Accounts due to delayed surrenders.

The non-mapping of provisions of the Budget manual with the IFMIS regarding surrender of savings before 15th of January for each financial year had resulted in non-utilisation of the resources for effective monitoring of surrender process.

The delayed surrender at end of financial year instead of timely surrendering i.e. before 15 January, deprived from reallocation of surrendered funds.

The Government stated (July 2023) that direction has been issued to all BCOs that the system is having functionality of global budget limit mapping to DDO, which can be used to avoid dependency of surrender from DDO to BCO level. The suggestions will be incorporated in Next Gen.

3.2.4 Mismatch of figures of budget books and IFMIS data

As per SRS of Budget module, the System should have formats to compile/prepare budget books in various volumes to be presented to the Legislative Assembly.

During analysis of final budget allotment and Budget head of account tables, it was observed that regular budget estimates and supplementary budget estimates are separately captured into the tables for a particular year. On comparing the regular budget estimates given in the budget book Part-3 of Government of MP with the data stored, differences between estimates as per Budget books and estimates as per data stored in the budget tables of IFMIS were noticed in respect of 21 Grants⁵ and 18 Grants⁶ for the years 2019-20 and 2020-21 respectively. The summarised details are given in the **Table 3.1** below:

³ Under Urban Development and Environment Department, BCO Code: 1807.

⁴ Office of the Accountant General (A&E)-I Gwalior

⁵ Grant numbers: 001, 010, 012, 016, 019, 020, 022, 023, 024, 025, 029, 030, 033, 045, 046, 048, 052, 053, 055,058, and 064.

⁶ Grant numbers: 003, 007, 009, 010, 012, 020, 023, 024, 025, 029, 030, 033, 048, 052, 053, 055,058, and 064.

Table 3.1: The summarised details of difference of amounts voted and charged grants

(₹ in crore)

Year	Voted		Charged	
	No. of Grants	Amount of difference	No. of Grants	Amount of difference
2019-20	19	5,215.25	4	30.02
2020-21	18	5,068.96	1	19.28

Source: Extract from IFMIS database

Figures of budget books and budget data stored in IFMIS were having different figures, indicating manual intervention in automated process of finalisation through the system.

The Government stated (July 2023) that since budget was prepared on the vote on account basis, therefore corrections in the data have been made by the Finance Department and request was made to the AG office and department for corrections.

The reply indicates that the process was bypassed as the corrections made by the Finance Department were being updated in the system afterwards.

3.2.5 Ways and means management system

As per Clause 1.5.1.5 of SRS and 2.1 of SDD, the system will incorporate Ways and Means Management by which Department of Finance will be able to administer the priority of claims. The system will have the feature of controlling the cash outflow of the State Government by providing the feature of putting restrictions on payment processing of all the cleared bills.

It was noticed that the Government from time to time had enforced a ceiling in budget expenditure. However, tables related to Ways and Means Management were found blank in the database. Further, the facility for operating the functionality was not available at the front-end. This indicated that Ways and Means Management functionality was created partially in the System.

The Government stated (July 2023) that since IFMIS was not having server-to-server integration with RBI and as Debt and Investment Management Office (DMO) module was not operational, this table was not used. Apart from this, functionalities in the budget module have been redeveloped to control ways and means by setting limit as per the instructions of the finance department.

The reply is not acceptable as the functionality meant for prioritising the payment of bills as per SDD of R&D module was an internal process, which was not implemented.

3.2.6 The Contingency Fund not captured through the system

As per para 3.11 and 3.12 of SDD of Budget module, for payment of Contingency Fund, if the required expenditure cannot be met through re-appropriation, the BCO Office was to prepare the proposal for Contingency Fund by providing the required details and submit to the Government. For recoupment, once the payment of Contingency Fund is approved by the Department, relevant BCO will submit the supplementary budget estimate in immediate supplementary estimates for the recoupment of Contingency Fund. System will populate list of outstanding Contingency Fund for relevant head of account at the time of preparation of supplementary budget estimate.

The details of payment of Contingency Fund and recoupment of Contingency Fund as per transaction tables are given in the **Table 3.2** below:

Table 3.2: Details of payment of Contingency Fund and recoupment

(₹ in crore)

Financial Year	Payment from Contingency Fund	Recoupment of Contingency Fund
2017-18	191.67	Nil
2018-19	251	Nil
2019-20	260.06	230
2020-21	390.50	237
2021-22 (up to 11/2021)	33.62	Nil
Total	1,126.85	467

Source: Extract from IFMIS database

Further, the report generated from the system for the years 2019-20 and 2020-21 indicated different figures, which shows that the payment and recoupment of Contingency Fund was not correctly captured and processed through the System. Thus, there was mismatch in IFMIS, and actual figures related to Contingency Fund which indicated ineffective monitoring and control overflow of funds through Contingency Fund.

The Government stated (July 2023) that there were two processes for release of Contingency Fund and for recoupment of Contingency Fund. At the time of release of budget, recoupment of Contingency Fund can be done.

The reply is not acceptable as the system failed to capture full details of Payment of Contingency Fund and Recoupment of Contingency Fund and the reply does not address the issue.

3.2.7 Irregularity in sending SMSs and Emails

As per Point 1.5.1.3 'Bill Processing at DDO Office' of System Requirement Specification (SRS) of Receipt and Disbursement (R&D) Module of IFMIS, whenever a bill is objected within the DDO office for any reason, an SMS would be sent to the concerned party/employee mentioning about the rejection. Each phase of bill processing would be intimated through SMS to the party/employee. Further, each phase of bill processing would be intimated through SMS to the concerned party/employee. Similarly, the provision to send e-mail notification of the self-generated e-challan copy to the payee was also incorporated in the SRS.

It was noticed that though the SMSs were to be sent regularly to the concerned parties/employees but there were gaps in sending the SMSs ranging from seven days to 68 days to the concerned parties/employees for any of the stages of Bills processed and payment made to them. Similarly, the emails were to be sent regularly to the concerned parties/employees, but there were gaps in sending emails ranging from five to 77 days for information of Bills processed and payment.

Thus, the above gaps in sending SMSs and Emails adversely impacted the transparency in bills processing/bill payments.

The Government stated (July 2023) that the SI has reported technical issue in sending SMS. The defect was resolved, and then regular SMS were sent. SMS are sent only as notification to the stakeholders.

The reply is not acceptable as the SI failed to provide uninterrupted functionality.

3.2.8 Inadequate help desk and incident management

As per Clause 9.3 RFP Vol. II, GCC, for managed IT Phase Supplier has to put in place a complaint logging system⁷ for the Help Desk. Reports from the complaint logging system will be used for monitoring SLAs⁸ related to Help Desk. The average resolution time for problems recorded at the help desk for 'Crisis' category is within one hour and 'Non-Crisis' category is within three hours. The time taken was to be recorded using help desk tools and application performance monitoring tool. The time taken beyond the prescribed limits would be considered a breach.

It was noticed that automated tool-based monitoring of performance indices and online reporting system was not provided by the SI. Further, the Department did not develop any mechanism to ascertain the type of complaint (crisis or non-crisis) nature. Time period-wise, year-wise details of resolution of complaints are given in the **Table 3.3** below:

Table 3.3: Time taken for resolution of complaints⁹

Period	2020-21	2021-22
Same Day	524	851
Within a week	5,394	5,057
Within 7 to 15 days	2,638	2,971
Within 15 to 30 days	3,397	2,107
Within 30 to 180 days	7,304	2,679
After 180 days	984	7
Resolution in Progress	2	24
Total	20,243	13,696

Source: Information provided by the Department

As detailed above, 97 per cent (2020-21) and 93 per cent (2021-22) of the incidents reported upon were closed after 24 hours of the specified resolution time. There was no mechanism to track the status of complaints. Further, the helpdesk tickets were marked as closed without recording the action taken. There was no facility available to obtain feedback on resolution of the ticket from the originators. In the absence of a feedback mechanism, the effectiveness of the helpdesk functionality was not verifiable. Moreover, in the absence of non-categorization of tickets in terms of SLA, weightage considered for payment to the supplier was not justified.

The Government stated (July 2023) that nodal teams at district level, division level and DTA level have been constituted for monitoring of application tickets and accordingly SLA reports were monitored. Penalty was also imposed as per SLA for delay in resolution of application tickets. The SI has failed to adhere to the provisions of RFP Vol. II Clause 9 of SLA regarding resolution of time-based noncritical call logs.

The fact remains that as the Department was unable to categorise the tickets as crisis/non-crisis, performance through SLA was not being monitored during Managed IT Phase and extended Managed IT Phase.

3.3 Non-mapping of Rules

3.3.1 Inadequate mapping of head of accounts of receipt budget with actual receipts

As per para 6.8 of MP Budget Manual, Volume I, the Finance Department monitors progress of expenditure and collection of receipts with respect to Budget for ensuring proper cash management. Further, according to para 11 of Madhya Pradesh Financial Code Volume I, the

⁷ Portal, Voice and E-Mail.

⁸ Service level agreements.

⁹ Status as on 05 August 2022.

Accountant General will send to the Departmental Controlling Officer a statement of receipts according to the major, minor and detailed heads of revenue brought to credit in his accounts in each month. The Departmental returns submitted under the preceding rule should be consolidated by the Controlling Officer in a register so as to show the total receipts for each month classified according to the heads of account in the budget estimates. The two sets of figures should then be compared. SRS of Budget contained functionality of Budget Scheme Mapping with Budget Line. After mapping with budget Head of Account and BCO, it would be available for budget preparation by relevant BCO. Further, as per SRS of R&D module, Cyber treasury administrator was assigned with role for mapping of Receipt head before the start of financial year.

It was noticed that SRS for Budget module provided¹⁰ that system will capture actual receipts from office accounting module and Head of Accounts (HOA) will be mapped with BCO. However, mapping of receipt estimate to actual receipts on basis of head of account were not provisioned in SRS.

Further, on comparing of data contained in tables for final budget allotment and actual receipts for the years 2019-21, discrepancies relating to mapping of head of accounts in either of the tables were noticed, as the Head of Accounts mentioned in the actual receipt table were not found in the Budget table and vice versa, for the years 2019-21. Thus, functionality required as per provisions of Madhya Pradesh Budget Manual and Madhya Financial Code Volume I was not mapped in IFMIS.

The Government stated (July 2023) that now under IFMIS cyber-Treasury functionality, 97 *per cent* of challans are e-challans. The head of accounts maintained for e-challan submission are maintained according to the budget book Vol. II, daily monitoring reports are sent to the Finance Department administrators and the Finance Department takes measures while preparing Receipt Budget estimates. In IFMIS next gen, provision of integration is proposed with CAG/CGA.

The reply is not acceptable as the Government reply does not address the issue relating to the years 2019-21.

3.3.2 Accounting of lapsed deposit in revenue head

As per rule 334 of Madhya Pradesh Treasury Code (MPTC), 2020, the amount not less than ₹ 10,000, which has not been withdrawn till three years shall be accounted in accounting head 0075. Further, as per Functional Requirement Specification (FRS) system should provide related rules in the system and should transfer the amount for certain deposits namely K-deposit/Revenue after defined validity period to lapse to concerned government revenue receipt head. List of lapsed deposits and balances shall be sent to the AG immediately after 31 March.

It was noticed that processing of Refund of Lapsed Deposit was however mentioned in SRS and SDD but details of functionality as per FRS relating to accounting of amount in receipt head of lapsed deposit as per provisions of FRS were not found on SRS and SDD. This indicated that process of depositing lapsed deposit in revenue head as per provisions of MPTC, 2020 was not mapped in IFMIS. This indicated inadequate mapping of business rules. Further a list of lapsed deposits was to be submitted to the Accountant General immediately after 31 March in Form MPTC-71, which was not provided in the SRS.

The Government stated (July 2023) that SRS and SDD were prepared in 2010. So, the functionality was not included at that time. The process to lapse a deposit will be requested by

¹⁰ As mentioned in remarks to the comments in SRS action tracker V 1.2.

concerned deposit operator for further processing. Currently, this process was offline due to non-integration of IFMIS with VLC. This causes a delay in compilation of lapsed deposit. A process is being developed with consultation with the AG office for the same.

The reply is not acceptable as the functionality was included in the Functional Requirement Specification and the SI failed to develop the functionality.

3.3.3 Role of the Chief Engineer not mapped as per Works Department Manual

As per appendix 1.23 of Works Department Manual Volume II (Part I), the Chief Engineer (CE) shall prepare the budget estimate annually and administer the budget allotment. He will further see that any money not likely to be needed during the year is promptly surrendered. The Chief Engineer is the Head of Department in respect of his Basin/Zone/Project etc. and various DDOs work under the control of the Chief Engineer.

It was noticed that details of the Secretary, Engineer-in-Chief, Project Director, Director and Commissioner of works Department were stored as Budget Controlling Officers (BCO) in BCO master table. However, the role of the Chief Engineers was not mapped for administering the budget allotment as per provisions of MP Works Department manual. Thus, he has no control over the overall budget process in respect of the DDOs working under his control. It resulted in bypassing the functions of Chief Engineer as a budget controlling authority.

The Government stated (July 2023) that as per the list published by finance department, the Chief Engineer is not a BCO. BCOs are created as per the Budget manual.

The reply is not acceptable because as per Functional Requirement Specifications, the system should allow DDOs to customise their accounting system in case of Works/Forest departments. Further, Mapping of business rules is primary requirement in any IT system being developed. Although the Chief Engineer is not BCO, yet, the roles of the Chief Engineer in accounting system for preparing budget estimates and administering budget allotment, should have been mapped, which was not done.

3.4 Input Controls

Input controls are the application controls which seek to minimise the risk of incorrect data entry by making validation checks, duplicate checks and other related controls. These provide the earliest opportunity to detect and correct possible mistakes. Input control is extremely important as the most important source of error or fraud in computerised systems is incorrect or fraudulent input. Controls over input are vital to the integrity of the system. Weak input control may increase the risk of entry of unauthorised data, data entered into the application may be irrelevant, incomplete data entry, entry of duplicate/redundant data.

3.4.1 Duplicate and invalid data in Master tables

As per SRS of Receipt and Disbursement module, administrator creator had the role to create all types of master data and administrator verifier was having rights to verify and update the master data.

It was noticed that there were deficiencies in master data as detailed below:

- The table provisioned to contain detailed information of bank branches was having wrong IFSC Code stored in seven rows and dummy branch BSR Code in 1.55 lakh records.

The Department stated that due to non-receipts of BSR code from the Departments dummy values were entered.

- In the table provisioned for storing employee data, 157 rows repeated more than one time, PAN¹¹ number in 3,49,293 records was not entered and wrong in 11 records. Further, in 726 records length of AADHAAR number was either more or less than 12 digits, AADHAAR number was not captured in 52,344 records, bank account details were not captured in 4,357 records. The above-mentioned discrepancies in data show inadequate input controls in IFMIS. Data is said to be reliable when the data accurately captures the parameter it is representing. The weak input controls in IFMIS resulted in capturing unreliable, incomplete and incorrect data.

The Government stated (July 2023) that PAN, Aadhaar and account number validation is already incorporated in system, validation is imposed to check the duplicate records. Also, data cleaning is in progress of all records.

The reply is itself contradictory as data cleaning indicates existence of invalid data as result of weak input controls.

3.4.2 Invalid data captured in the tables related to bank scrolls

As per SDD of R&D module, detail of Bank Payments Scroll was stored in two tables for header and detailed data. Following was noticed:

- Invalid dates were captured in scroll date and e-file date columns of header table. Further a dummy debit account number ‘11111111111111’ and dummy e-File name ‘EFILE1’ was captured in all the records. In the details table invalid/wrong IFSC codes, voucher numbers, DDO Code were captured besides bank name and payment identifier was not captured.
- In case of table for storing receipt transactions, invalid value of year was captured, beside no value was captured in 16.95 crore records.
- In case of tables relating processing of TA Bills, invalid data like same arrival date and departure date and time, uniform class of travel was captured. Moreover, unrealistic data¹² was found in journey mode and journey purpose columns. Thus, in absence of valid data of journey performed, justifications of payment of TA bills were not being recorded in the system adequately.

The Government stated (July 2023) that data is captured in text field, thus validation is not available and was based on inputs entered by user. As suggested, necessary validation in the data capturing is being sought from the SI to incorporate in the application software.

3.4.3 Invalid Financial Year Code captured in Bill Register transaction table

As per SDD of R&D module, the database contained a table for storing details of bill register to store the common bill details while creating bill from received claim.

Analysis of bill register table indicated that wrong financial years were captured into financial year code of the table as detailed in the **Table 3.4** below:

¹¹ Permanent Account Number

¹² Data like ‘important, NA, 000, 03/19 to 06/19 etc.’ were entered in Journey mode column and data like 01.02.2020, 05/2019, 0.026 etc. were entered in Journey purpose column.

Table 3.4: Details of financial year with respect to created and updated date

Financial year code	Corresponding financial year	From created date	Up to created date	From updated date	Up to updated date	Numbers of records ¹³
03	2003-2004	08-02-18	16-06-20	12-02-18	16-06-20	74
04	2004-2005	15-05-18	11-12-19	16-05-18	11-12-19	14
05	2005-2006	08-05-18	29-06-20	09-05-18	30-06-20	19
06	2006-2007	10-01-18	01-07-20	16-01-18	04-07-20	245
07	2007-2008	08-05-18	23-06-20	08-05-18	25-06-20	200
08	2008-2009	13-02-18	23-06-20	19-02-18	25-06-20	174
09	2009-2010	22-03-18	19-06-20	23-03-18	19-06-20	219
10	2010-2011	09-05-18	30-06-20	10-05-18	08-07-20	363
11	2011-2012	09-05-18	30-06-20	14-05-18	30-06-20	423
12	2012-2013	12-03-18	28-06-20	15-03-18	01-07-20	465
13	2013-2014	22-03-18	28-06-20	24-03-18	01-07-20	759
14	2014-2015	13-01-18	30-06-20	24-01-18	06-07-20	1,181
15	2015-2016	12-01-18	01-07-20	16-01-18	09-07-20	1,918
16	2016-2017	20-01-18	30-06-20	24-01-18	17-08-20	4,852
17	2017-2018	01-01-18	01-07-20	01-01-18	31-12-20	25,698
18	2018-2019	10-01-18	03-12-21	16-01-18	03-12-21	6,01,738
19	2019-2020	11-01-19	03-12-21	12-01-19	03-12-21	7,80,899
20	2020-2021	01-01-20	03-12-21	01-01-20	03-12-21	6,93,689
21	2021-2022	09-01-21	03-12-21	11-01-21	03-12-21	6,36,914
22	2022-2023	16-01-21	02-12-21	19-01-21	03-12-21	151
23	2023-2024	13-01-21	30-11-21	15-01-21	02-12-21	39
NULL	--	08-01-18	03-12-21	09-01-18	03-12-21	48,68,334

Source: Extract from IFMIS database

From the above, it is evident that the system failed to capture the correct financial year code into the Bill Register Transaction table. Similarly, there are 48,68,334 transactions wherein the financial year code was NULL. Therefore, the purpose of creating the column of financial year code in the table has been defeated.

It was further noticed that all the expenditure data was captured in expenditure report table¹⁴. The financial year-wise data was incorrectly captured as there were 48,98,017 records (out of total 80,83,369 records) against which financial year code was 'Null'. This indicated non-enforcement of 'NOT NULL' constraint on the column of financial year code of the table.

The Government stated (July 2023) that expenditure reports are generated based on voucher date. However, as pointed out by the Audit, the fault was due to the ignorance of the SI.

The reply is not acceptable as due to capturing of wrong financial year codes, the integrity of data was not ensured, and wrong data of financial years may lead to generation of erroneous reports to the management.

3.4.4 Lack of reliability due to absence of input controls

As per System Design Document (SDD) of Receipt and Disbursement (R&D) Module of IFMIS, R&D Module would implement an Integrated State Receipt and State Disbursement system that would handle the processing of all kinds of revenues and expenditures of the State, respectively. As per para 25 of Government Accounting Rules, 1990; a four-digit Code has been allotted to the Major Head, the first digit indicating whether the Major Head is a Receipts Head or Revenue Expenditure Head, or Capital Expenditure Head or Loans and Advances. If the first digit is '0' or '1', the Head of Account (HOA) will represent Revenue Receipt; '2' or '3'

¹³ Only 'Bills Approved by TO' taken into account.

¹⁴ FD_RND_EXP_RPT table was used to generate various MIS expenditure reports.

will represent Revenue Expenditure; '4' or '5' Capital Expenditure; '6' or '7' Loans and Advances Head; and '8' will represent Contingency Fund and Public Account.

During the verification of receipt data table following deficiencies were noticed:

- In case of four transactions, amount of ₹ 54,33,716 received during April 2020 to September 2021, towards Fees and Treasury-By-Transfer through Challans, were wrongly accounted as receipts under Major Head 4425 and 4801, which were related to 'Capital Outlay on Co-operation' and 'Capital Outlay on Power Projects' respectively. The details are given in **Appendix 3.1**.
- In case of seven challan receipt transactions during the period 15 May 2019 to 16 September 2021, the amount was negative (₹ -13,324).

In addition to the above, in case of 322 challan receipt transactions during the period May 2019 to December 2021, the amount in the challan was '₹ 0', for which preparation of challan was not required. The challans were towards 14¹⁵ various Major Heads for various purposes viz electric line, deposit, encashment of bank guarantee, colleges, panchayats, hospitals, recovery, security amount, sansad nidhi, work by transfer, etc.

- As per SRS and SDD of R&D Module of IFMIS, unique identification number was to be generated by the system on challan details. The format of Challan number was to be as detailed in the **Table 3.5** below:

Table 3.5: Description of challan numbers

Reference	Treasury Code	Bank Branch Code	Major Head	Month	Year	Serial number
Digits	3	7	4	2	2	5

Source: SRS and SDD of R&D Module of IFMIS

Scrutiny of Challan details for 2019-20 and 2020-21, captured in receipt table, revealed that the above coding pattern was not followed by IFMIS uniformly. In the case of 2,47,66,517 number (78.29 per cent) of challans out of 3,16,31,284 total challans, uniformity of coding pattern was not followed. Furthermore, in the case of 68,64,767 challans, where the coding pattern was followed as per SRS and SDD of IFMIS, the Bank Branch Code was wrongly captured as '9999999'. Thus, indicating lack of input controls.

The above deficiencies indicated that the required input controls were not mapped in the system adequately, due to which, wrong Major Heads and wrong Amounts were accepted by the System. Further, data migration from erstwhile System C-SFMS into IFMIS was also deficient, thereby not ensuring the reliability of data of IFMIS.

Data is said to be reliable when the data accurately captures the parameter it is representing. The weak input controls in IFMIS resulted in capturing unreliable, incomplete and incorrect data. Thus, the reports generated based on invalid data would be wrong and would not be useful for further transactions or processes.

The Government stated (July 2023) that under IFMIS the e-receipt cyber treasury functionality was rolled out in November 2021. Prior to this period, the HOA validation was not available with budget book, thus capital HOA were added manually as per request of the departments. As pointed out in observation, now the discrepancy has been corrected.

The reply is not acceptable as the provisions relating to HOA already existed and the pattern of challan number was also included in SRS and SDD. The system should not have accepted the erroneous values. The SI failed to implement the provisions.

¹⁵ 0028, 0040, 0058, 0071, 0202, 0216, 0401, 0701, 8011, 8443, 8658, 8782, 8443 and 8782.

3.5 Process Controls

Processing Controls are the application controls that ensure complete and correct processing of input. They also ensure that incorrect transactions are not processed. The objectives for processing controls are to ensure that the transactions processing is accurate and complete, transactions are unique and have no duplicates, all transactions are valid etc.

Weak process controls would lead to inaccurate processing of transactions leading to wrong outputs/results and some of the transactions being processed by the application may remain incomplete. Further, allowing for duplicate entries or processing which may lead to duplicate payment in case of payment to vendors for goods. This may also lead to unauthorised changes or amendments to the existing data.

3.5.1 Differences in amounts of NPS contribution bills

National Pension System (NPS) was introduced for the Employees appointed after 01 January 2005. As per System Requirement Specification (SRS) of Receipt and Disbursement (R&D) Module, Employees' and Government's Contribution to NPS was to be disbursed to National Securities Depository Limited (NSDL) through State Disbursement System by Treasury Office by raising a bill of Refund of Revenue (MPTC-44), along with Employee and government deduction schedules as supporting document. Further, e-File was to be uploaded on NSDL portal by Treasury Officer for crediting the employees' and governments NPS Contribution to Employee's NPS accounts maintained by NSDL.

It was noticed that table for storing details of header¹⁶ and detailed transactions and remittance to NSDL through DPPFI¹⁷ were containing data. However, the detailed transaction table did not contain details of Employee and employee-wise NPS contributions and only header table was being used for storing summarised DDO-wise information. The payment of consolidated amount of NPS was made to DPPFI after creating claim and bills in R&D module. Therefore the E-file generated for remitting the NPS amount did not contain the details of Employees and employee-wise NPS contributions.

Further, NPS contributions were processed for remittance through a claim processing table and NPS bill header table. Review of data relating to the period during 2019-21 in both the tables revealed that in 21 cases, the lesser amount of ₹ 11.37 lakh remitted than actual Employee and Government NPS Contribution, whereas, in other nine cases, the amount of ₹ 3.38 crore was remitted without recording Contribution details in NPS details table or NPS header table. It could not be ascertained from the front end, whether it were related to adjustment of prior period.

The Department stated (August 2022) that the discrepancy was due to lack of check and verification. Now, the check and validation process has been put in the system. The Government stated (July 2023) that corrective measures have already been taken and informed to the AG office.

The reply is not acceptable as the control and validation should have been incorporated into the system before signing off for Go-Live.

3.5.2 Inconsistencies in failed payment transactions in IFMIS

Indian Financial System Code (IFSC) is mandatory for fund transfers from one Bank account to another. Every bank branch will have a unique 11-digit IFSC, whose first four digits

¹⁶ Table has consolidated data based on detailed table.

¹⁷ Directorate of Pension, Provident Fund, Insurance (DPPFI), Bhopal.

represent the Bank, fifth character is zero and last six characters represent the branch. Further, the IFMIS database contained vendor master table and failed transaction table.

It was noticed that the wrong IFSC was fed in case of 212 vendors in vendor master table as detailed in **Appendix 3.2 (A)**. Further scrutiny of failed payment transactions table for the period 2019-21 revealed that in 2,19,902 cases, payment of ₹ 357.17 crore was failed due to wrong IFSC Code. This also included 50 cases where the account number of the payee was fed as '0' mainly due to lack of validation checks and verification of correctness of master data at verifier/ approver level in IFMIS. The wrong IFSC Code continued in IFMIS Database and payment of ₹ 145.55 crore in 30,103 bank accounts continuously failed in the range of two to 90 times.

The Government stated (July 2023) that the main cause was due to migration/mergers of few nationalized banks. Corrective measures in the application were taken with co-operation and coordination with e-kuber and State Bank of India.

The reply is not acceptable as the changes in circumstances were not mapped in the application by the SI.

3.5.3 Non-mapping of head of account for failed transactions

As per Appendix 4 of Madhya Pradesh Treasury Code, 2020, the Drawing and Disbursing Officer (DDO) was required to verify and check all unsuccessful transactions and update the account details. There was a provision for reconciliation of failed payment transactions in the SRS of IFMIS. Appendix 25 and 26 of Madhya Pradesh Treasury Code, provided that the amount of a "Failed Payment Transaction" has to be deposited on the same day by means of challan in the Civil Deposit Head of Accounts¹⁸. This was revised (July 2020) and the amount of a "Failed Payment Transaction" has to be deposited by means of challan in the Revenue Head of Accounts (Major Head starting from 0 and 1).

It was noticed that in case of 49 failed payments up to 30 June 2020, amount of ₹ 4.12 crore was wrongly deposited in accounting head of 'Deposits of Local Funds¹⁹' instead of correct Civil Deposit Head as detailed in **Appendix 3.2 (B)**. Moreover, the Department also failed to update the IFMIS after revision in Treasury Code from 1 July 2020 and did not map the automatic deposit of "Failed Payment Transaction" by means of challan in the Revenue Head of Accounts therefore, in case of 253 failed payments after 30 June 2020, amount of ₹ 2.49 crore was wrongly deposited in 'Deposits of Local Funds' (Major Head - 8448) and 'Civil Deposit' (Major Head-8443) Head of Accounts instead of Revenue Head of Accounts. This has resulted in wrong accounting of the failed transactions.

The Government stated (July 2023) that now corrective and preventive measures have been taken and after e-kuber and SBI SLIA, failed payments are automatically handled.

The reply is not acceptable as it does not explain why the SI failed to map revised rules of MP Treasury Code prior and after revision.

3.5.4 Inconsistencies in process of failed payment transactions

As per SDD of R&D module, recording of Payment scroll details containing the details of Bank Scroll was to be done in payment scroll table. There was a provision for the Payment Branch User to upload the soft copy of Payment E-Scroll. Status of successful or unsuccessful transaction was to be recorded in the payment scroll table.

¹⁸ Major Head-8443.

¹⁹ Major Head – 8448.

Although, there were 4.47 lakh failed transactions during period of 2019-21 in failed transaction table but status of all the payment transactions was recorded as successful in payment scroll details table.

Lack of controls in re-processing of failed e-payment Transactions

It was noticed that the reasons for the failure of e-payments were not found recorded in the table or in the failed transactions report generated by IFMIS. While reprocessing the failed payments, the payments should be made to the party whose payments were originally failed. However, there were no checks in the reprocessing of payments from the failed e-payment transactions.

Audit re-processed payments of six failed challans through IFMIS application (replica) menu to check process control in re-processing of failed e-payment. Payment of the six failed challans, pertained to different DDOs, was reprocessed in favour of an employee of the Department. The payment process was successful from Creator to Approver and e-payment was passed by Treasury Officer.

It was noticed that while initiating the payments from the failed transactions, all the failed e-payments transactions for a given period were displayed irrespective of the DDOs and the logged-on user was able to select any of transactions out of the displayed list under a particular Treasury and reprocess it for payments. The discrepancy indicated lack of process and validation controls in IFMIS. There was a lack of controls in the system to ensure that the failed transactions were reprocessed and paid to the party whose payments were originally failed. In the absence of proper control mechanism to reprocess the failed transactions, it could not be ensured in Audit whether the failed e-payments were reprocessed to the actual parties to whom the payments were originally due and also the possibility of wrong and over payments cannot be ruled out.

The Government stated (July 2023) that prior to November 2022 due to CINB²⁰ system, the department to get failed payment data DDO wise. It was the responsibility of the DDO to check failed transactional data and generate the bills accordingly. After November 2022 and rollout of AePS²¹, it can be checked failed transactions beneficiary wise and generate bills accordingly by DDO.

The reply is not acceptable as the system was unable to keep track of failed transactions and thus it paved the way for wrong reprocessing of failed transactions.

3.5.5 Non-mapping of the required Business Rules resulting in refunds without authentication

As per SRS, refund of a Revenue Bill was to be prepared in the DDO's office when the claimant submit request for refund in DDO's Office against the amount deposited by claimant earlier. For refund of Revenue and Security Deposit, refund sanction order from concerned Department was required for processing of refund bills whose credit data is not available in the system, provision would be provided to capture the challan details. If the Refund Claim is raised in the same financial year as that of receipt, then appropriate receipt head will be deducted from the bill, else, corresponding expenditure head will be used for accounting the refund.

Further, as per Clause 166 of Madhya Pradesh Financial Code (MPFC), refund of revenue is classified in two parts, i.e. refunds to which the claimants are legally entitled and refunds which are made ex-gratia, the Government being under no legal obligation to make them. As per Clause 167 (b) of MPFC, in case of refunds in which the Government being under no legal

²⁰ Corporate Internet Banking.

²¹ Aadhaar Enabled Payment System.

obligation to make them, the application should be rejected in case of delay of more than one year from the date of application of the concerned party for refund.

It was noticed that the SDD of R&D module included a provision in Refund of Revenue Attributes using Refund of revenue table, but the data dictionary did not contain any details about the table. Therefore, the purpose of creating the table was not available on records.

Scrutiny of refund of revenue table and receipt table revealed following deficiencies:

- There were provisions to capture the challan details and receipt transaction ID in refund of revenue table for processing of refund bills. However, in case of 9,541 Bills of refund of revenue²² processed during January 2018 to December 2020, the details of original Challan Number vide which the original Revenue was received/credited in the Accounts of the Government by Bank/Treasury or receipt transaction ID was not available.
- The system was unable to capture challan details to classify the type of refund of revenue as per provisions of MPFC. In case of 1,874 Bills of Revenue Refund amounting to ₹ 15.99 crore, the refund was processed by IFMIS even after the lapse of more than one year from the date of Challan of receipt of Revenue. The delay ranged from 366 days to 962 days. Further, the details of submission of application for refund by the concerned parties were also not available in IFMIS to verify the same.
- Due to non-provisioning for capturing Challan details of original revenue receipt mandatorily in IFMIS, the System had allowed the payments of ₹ 0.49 crore in 37 cases of Refund of Revenue was made to different parties other than who had deposited the revenue. The details are given in **Appendix 3.3**. It was also seen in four cases, the refund was processed through IFMIS two days to six days before the date of Challan, which is practically not possible and points out to major control flaws in the IFMIS. This indicated lack of validation controls in processing of payment of refund of revenue.

The Government stated (July 2023) that refund of revenue also has failed e-payment transactions, tax and non-tax revenues, and as per process after the deposit of challan ledger gets updated and refund are processed based on the balance of operator and not as per challan. Regarding lapse of challan, it is the responsibility of DDO to seek competent permission for further action. Other discrepancies and defects are resolved as suggested.

The reply is not acceptable as the verification of failed transactions as envisaged in MP Treasury Code 2020 was not possible through the system, as it was being re-processed on the basis of deposit of challan ledger. Regarding lapse of challan, as per Functional Requirement Specifications, the System was to provide related rules in the system and transfer the amount of revenue after defined validity period to lapse, to concerned government revenue receipt head.

3.6 Authorisation and Validation Checks

Authorisation is the function of specifying access rights to resources. Access control uses authentication to verify the identity of the user. When a user tries to access a resource, the access control process checks that the user has been authorised to use the resource. As per para 9.2 of information security policy, the Procedures/Guidelines to be followed for input data validation to ensure correctness included checks to the parameters, out of range values, invalid characters, missing or incomplete data etc. Further, procedures to be followed for control of internal processing for addressing data integrity issues were also included in the document. Following deficiencies were noticed:

²² Relating to ED, PD and LFD repayment.

3.6.1 Non recording of approval details of receipt estimates

As per provisions of SRS of Budget module, the overall Budget Program will be configured in the system which will have timelines for submission of budget by Administrative Departments/BCO. Proposals for all Receipt Budget must reach the Department before the pre-defined date. BCO will have the facility of mapping respective budget schemes/budget heads with different DDOs and DDO will be able to view only those schemes/budget heads which are mapped to them by their parent BCO. The process at each level of DDO, BCO/HOD, the Administrative Department and the Finance Department was included in SRS.

During analysis of receipt budget tables, it was noticed that there were nine records out of 32 records created by DDOs for the receipt estimate amounting to ₹ 2,134.72 crore (for year 2019-20) and eight records out of 30 records receipt estimate amounting to ₹ 10,731.66 crore (for 2020-21) for which details of approval by the BCO, Administrative Department and the Finance Department were not found recorded in the system. Thus, authorisation of receipt estimates was not ensured and indicating partial utilisation of created facility.

The Government stated (July 2023) that mostly the receipt estimates are finalised at the BCO level during budget preparation.

The reply is not acceptable as after finalising the receipt estimates at the BCO level details of approval by Administrative Department and Finance Department were also not available.

3.6.2 Mismatch of budget figures between allotted budget tables and allotment to BCOs

As per provisions of SRS of Budget Module (Budget allotment/ Distribution Process), the Department will allocate/distribute budget to BCOs and BCO will allocate/ distribute budget to DDOs. The Department can enter a general cut across the board for specific head of account (in terms of percentage basis). The system will automatically deduct the budget allotment based on the percentage entered by the Finance Department. The system will provide the facility to stop the Budget allotment/distribution in all or any particular heads. BCO can also re-distribute the budget from one period to another period and from one DDO to another DDO.

During analysis of tables of IFMIS replica database related to budget allotted by the Government and budget allotted to BCO, it was observed that there were differences between budget figures and budget figures allotted to BCOs for the years 2019-20 and 2020-21. On the basis of requisitioned SQL²³ statements, it was noticed that the allotment to BCOs exceeded the budget allotment for 11 grants in the year 2019-20 and for 64 grants in the year 2020-21. The details are given in **Appendix 3.4 (A) and (B)**.

The Government informed (July 2023) that the query will be discussed with the SI to find out the difference in the figures.

3.6.3 Lack of maker-checker control for surrender of budget

As per para 1.4, Roles and Description of System Requirement Specifications (SRS) of Budget Module, four roles namely Budget Assistant, First Verifier, Final Verifier and Approver at Drawing and Disbursing Officers (DDO) office level were provisioned for processing. Further as per para 3.7, surrender Preparation of the System Design Document for Budget Module, the process of Budget Surrender starts with identifying the budget savings for the current financial year. DDO will be able to view the comparison of actual expenditure with the Budget availability.

²³ Structured Query Language for Oracle tables.

Scrutiny of tables relating to surrender of budget by DDOs revealed that in 35,325 transactions relating to 3,234 DDOs of 46 Departments had surrendered an amount of ₹ 6,592.51 crore during 2019-21, in only one step either by creator or by verifier or by approver²⁴. Out of these 35,325 transactions, a total of 25,200 transactions were processed by DDOs and remaining 10,125 transactions were processed by the officials other than DDOs. The details are given in **Appendix 3.5**. This indicated that control of different maker and checker was not followed in process of surrender of funds at DDO level.

The Government stated (July 2023) that directions to all BCO have been issued that the System is having functionality of global budget limit mapping to DDO, which can be used to avoid dependency of surrender from DDO to BCO level.

The reply is not acceptable as it does not address the issue of non-implementation of role in the hierarchy.

3.6.4 Absence of checks on bill amount with sanctioned amount

As per para 1.5.1.2 of SRS of Receipt and Disbursement module, all the claims were to be checked for financial power for sanctioning the claim. All the sanctioned claims, along with sanction order number and date, wherever applicable, will be made available to bill clerk of DDO Office for further processing. Bills will be created for claims accepted by the bill clerk. In all Government transactions, the payment of any bill should not be greater than the sanctioned amount for such bills.

It was noticed that Project Management Module *inter alia* included functionality of electronic sanction. The Project Management Module was not signed off for Go-live and there were problems in the Project Module. It was further noticed that the sanction order details are entered manually and there was also facility for uploading the scanned copy of the order. It only provided reference data to the manual sanction order. Analysis of the bill data showed that the sanction order reference data entered contained junk data in place of the sanction order.

Further, on comparison of Fully Vouched Contingency Bill table with the Sanction order table, it was found that there were 4,329 transactions, wherein the paid amount was greater than the sanctioned amount. This indicated that there is no check/control in the system to limit the bill amount with the sanctioned amount during creation of bills. It was also test checked that the system allowed processing a bill for payment against a less sanctioned amount for that bill. On analysis of sanctioned claim transaction table and payment details table it was noticed that sanctioned amount was greater than claimed amount in case of 51 transaction, out of which payment was made in 31 transactions. Thus, absence of electronic sanction orders coupled with unreliable reference data impacted the authenticity of the vouchers.

The Government stated (July 2023) that due to updates and patching in the application by SI, validation of sanction amounts greater than bill amount might have been missed by the SI. Since, e-sanction module was not rolled out in IFMIS. There was no relation of sanction amount to bill amount as a workaround. Sanction orders were allowed to be uploaded along with the bill submission and are checked manually in bill passing. However, this is being taken in Next-Gen.

In the absence of proper mapping between Fully Vouched Contingency Bill table and the Sanction order table, the system was having issues relating to validation controls and manually uploaded sanction orders were also not being checked during passing of bills.

²⁴ With level ID of 10 or 20 or 30.

3.6.5 Poor mapping of bank accounts

As per para 2.2.2 of SRS of R&D module, mode of payment, claimant name, bank name, bank branch name, bank IFSC code, bank account number and net amount will be captured by DDO office at time of bill creation. Further, as per para 2.1.8, in case there are multiple Bank account numbers mapped against one claimant with respective amounts that is to be credited in the different bank accounts, system will apportion the net payable amount and give credit to the different bank account numbers. The system will check that the total of amount credited in the different bank accounts is equal to the net amount. Party Code was a unique code for the Party i.e. Employee/Vendor/Contractor. As per SRS, party code was to be auto populated from claim details from the corresponding claim raising module. SDD of R&D module provided for attribute of transaction status (successful or unsuccessful) in bank scroll details. The bank scroll details were stored on a separate table.

It was noticed that that party code and party name are captured into payment details table. Analysis of successful e-payment transactions from payment transaction table, along with bill register table, payment scroll details table, failed payment details table and voucher details reports generated by IFMIS application, discrepancies such as payment of two employees and three vendors in one Account Number, payment of one employee and one vendor in one Account Number, payment of two employees in one Account Number etc. were noticed as detailed in **Appendix 3.6**. Other deficiencies noticed are as follows:

- In payment details table for the period 2019-21, in 102 transactions, invalid bank Account numbers like '0000000000' were captured. Out of which, 22 transactions were recorded in failed transaction table, but in another 22 transactions, whose UTR number was generated in payment scroll table, status of successful or unsuccessful transaction was unreliable as status of all the transactions was shown as '1' in payment scroll table.
- In 57 similar transactions, the UTR Numbers were not available in the table though the Cheques were shown as cleared. In another 22 transactions, the payments were shown as failed as per failed transaction scroll table. However, the Cheques were shown cleared and reconciliation status were 'S' in these cases.

Thus, important tables of IFMIS contained unreliable data of transactions and Audit could not ascertain the information regarding the name of actual parties to whom the payments were made, how different IFSC codes for one account number were captured into relevant tables and exhibiting in the voucher details report generated by IFMIS.

The Government stated (July 2023) that vendor registration for e-payment is maintained as per bank account number, name of vendor/ beneficiary cannot be validated, and vendor master is maintained locally at DDO level and not globally. Validation on capturing of account number in vendor master is validated as per the bank branch requirements like greater than 15 digits, 18 digits and alpha numeric. However, validation such as 00000000000000 and 11111111111111 was not available. It was clarified that vendor creation was also allowed through bulk excel upload also therefore, such discrepancies have been occurred at DDO level. In order to make the vendor master unique across the State, the Government stated that they were working to make vendor master as global for uniqueness.

The reply itself indicated that required validations were not incorporated in the system, which resulted in irregularities in data.

3.6.6 Lack of validation checks in Receipt and Disbursement Module

As per System Design Document (SDD) of Receipt and Disbursement module, workflow job master table was defined, contained details like employee name post code, Job ID, job title etc.

Job master table contained 78,53,435 records indicating various details²⁵. Further, following tables were to be used for validations, as detailed in the **Table 3.6** below:

Table 3.6: Details of tables relating to validation checks

Name of table	Description
FD_RND_VLDTN_MST (Validation master table)	Validation master table, the details are used to validate the bill while processing the bill
FD_RND_VLDTN_TXN	This table will store transactional data performed by the user with role creator, verifier and approver.
FD_RND_BILLTYPE_VLDTN_RLT	Validation Master Update Screen Attributes included use of the table

Source: SDD of R&D Module of IFMIS

The validation master table contained a column of Job ID. The Job ID number column was defined in entity relationship diagrams in SDD of Receipt and Disbursement Modules. Replica database showed that Job ID number column was incorporated in 35 tables of Receipt and Disbursement Modules. However, out of which only 10 tables could be identified in the SDD.

It was noticed that there was provision of Job ID in 10 tables relating to storage of master data and mapping of bank branches, bill types, bill approval, check validity etc, however, in Job ID column different values (Null, 0 and -1) were stored. Further, out of the above tables, in the case of Validation master table there were only 45 entries and there were no entries in the validation transaction table. Thus, no validation checks were used in the System.

The Department stated (July 2022) that validation master was created through the migration process due to which the JOB ID was not used. This field would have been updated, if it had been created through front end. It was further stated that there was provision to map the validation with the bill types. In case of absence of data in Job ID field, the Department stated (April 2023) that as per initial process Receipt and Disbursement module was developed based on hierarchy-based workflow and which was converted to role based workflow, therefore, the Job ID field was not used. The Government stated (July 2023) that there was a change request from the Department on change of workflow.

The reply is not admissible as the absence of JOB ID discontinued the validation process. It was the responsibility of the supplier to ensure implementation of validation checks. Validation Master Update Screen Attributes were not created to map validations. Further, the change request resulted in irregularities relating to validation controls.

3.6.7 Unauthorised operation of Major Heads by Treasury Offices

As per para 1.5.1.9 of SDD of Receipt and disbursement module, the Drawing and Disbursement Officer (DDO) is the authorised officer of the Government, who is vested with the authority to withdraw funds from the Consolidated Fund, Contingency Fund and Public Account of the State Government. DDO was required to submit the claims to the Treasury for withdrawal and payment of money from Consolidated Fund of the State. As per Budget allocation, District Treasury Officers as Drawing and Disbursing Officers (DDOs) are responsible for making payment of Salaries, Pensions and other social security payments.

²⁵ BRANCH_NAME, CREATED_DATE, DEPARTMENT_NAME, DUE_DATE, EMP_DESIGNATION_NAME, EMP_NAME, END_DATE, FROM_EMP_NAME, FROM_EMP_POST_CODE, FROM_LOCATION_CODE, JOB_ID, LOCATION_NAME, PARENT_JOB_ID, POST_NAME.

It was noticed that 40 Treasury offices as DDOs operated 34 Major Heads²⁶ other than those related to payment of Salaries, Pensions and other social security payments and processed 12,519 bills amounting to ₹ 6,418.30 crore as DDOs. The details are given in the **Appendix 3.7**. Thus, the absence of validation checks in operating Major Heads as per respective roles of each DDO posed a risk of unauthorised operation of head of accounts by DDOs.

The Government stated (July 2013) that a mapping of HOA with MP Treasury Code, bill types will be executed to improve the checks and validations.

The reply is not acceptable as it does not explain how the system allowed operation of different head of accounts despite having roll-based authorisation system.

3.6.8 Inadequate reliability of receipt data

As per para 2.10 of System Requirements Specifications (SRS) of Receipt and Disbursement (R&D) Module relating to receipt reconciliation, the Agency Bank Administrator uploads the reconciliation report/s on the portal daily to make the portal transaction database in sync with the payments received by the Agency Bank. After that, the Agency Bank admin uploads the final digitally signed e-scroll on the portal daily, which is verified by Treasury Admin. Receipt branch user will have the option of selecting the scroll date before uploading the file. Approved challans are considered for accounting in the treasury. Further, IFMIS would have provision for the treasury administrator to enter/modify the scroll date. The accounting of receipts was considered as on the scroll date.

During scrutiny of receipt transaction table²⁷ for the period from April 2019 to March 2021, following discrepancies were noticed:

- In the case of 29,65,595 receipt transactions during April 2019 to March 2021, the scroll date was found before the date of Transaction/receipt. The difference in scroll date and transaction date ranged from one day to 6,580 days. This indicated lack of input and validation control and permissible manual intervention in recording of scroll date in IFMIS.
- In the case of 38,84,167 receipt transactions though the scroll date was recorded, the Scroll number was blank.
- 'From Date' is the tenure start date for which challan is being deposited and 'To Date' is tenure end date for which challan is being deposited. However, in case of 12,800 number of receipt transactions, 'From Date' was after the 'To Date'. The difference in both the dates ranged from one day to 902 days.

This indicated that the required input and validation controls were not mapped adequately in IFMIS due to which wrong dates were accepted by the System, thereby not ensuring the reliability of data of IFMIS.

The Department stated (April 2023) that now necessary validation will be implemented. The Government stated (July 2023) that E-challan submission has provision to capture period in the format of 'from date and to date' and this depends on the tax payment being made by the taxpayers. Prior to 2021, the cutoff date time of challan submission by agency banks was not as midnight. SBI had cutoff time as 08:00 pm for the transaction date. Now, all agency banks are maintaining cutoff time 00:00 hours.

²⁶ Major head: 2013, 2014, 2029, 2030, 2039, 2040, 2041, 2043, 2049, 2053, 2055, 2056, 2058, 2059, 2070, 2075, 2202, 2210, 2216, 2217, 2225, 2230, 2250, 2401, 2408, 2425, 2701, 2810, 2851, 2852, 2853, 3475, 6003 and 6075.

²⁷ FD_RND_CMN_RCPT_TXN.

Though the Department would put the validation on scroll date field, but the reply does not explain the valid reason for capturing incorrect entries in From date and To date columns. Further the reply is silent about irregularities in challan date and blank scroll numbers.

3.6.9 Inadequate tracking of bill movement

As per para 2.2 of SRS (R&D), bills should be created by DDO Office-Bill Clerks from the sanctioned claims and forwarded to Verifier(s)/DDO for further processing of bills created from the claims, accepted by DDO Office. Bill Clerk will forward to First Verifier of DDO office for verification of bill details entered by DDO Office-Bill Clerk. Next in the hierarchy will be Final Verifier. Verifiers will verify Head of Account, Amount, Claim Details, Grant availability and supporting documents of the bills against the checklist configured in the system. Once the Verifiers are done with the verification of bill, it will be forwarded to DDO for approval. Verifiers and DDO will be provided with the Approval/Rejection option. DDO will verify HOA information, claim amount, grant availability and supporting documents. Further as per SDD of R&D module, the Bill movement transaction table was used to store the status of the bill on its each movement from the user to user.

It was noticed that:

- Bill movement master table had seven columns and 1.79 crore records²⁸ to which the bill movement details are stored. However, vital information such as Bill movement status, movement date, movement Id, bill amount were not stored in the table. Further, Bill movement transaction table having 49 columns, had data up 31 March 2019 only.
- Analysis of bill movement master table and payment details table²⁹ revealed that there were 7,770 bills amounting to ₹ 2,427.80 cores in which the entire process from creation to approval/rejection of bill was carried out by single users during the period from 12 September 2018 to 03 December 2021. Thus, workflow hierarchy³⁰ was not followed in the system.

The Department stated (April 2023) that the functionality (hierarchy-based workflow) was developed but later on these functionalities were discontinued and role based functionalities for some process have been developed. The workflow details for all levels have been captured in the system. Further, the Government stated (July 2023) that there was change requested by the Department on change of workflow mechanism.

The reply is not acceptable as multiple roles were being performed by a single user indicating that role-based workflow adopted by the Department was not as per requirement of SRS and SDD. Moreover, necessary approval for change from hierarchy-based workflow to role based workflow was not found on records. In the absence of segregation of duties and its implementation, risk of leakage, fraud and diversion of fund cannot be ruled out.

As the Department is switching to IFMIS Next-Gen and has awarded (October 2023) the work of IFMIS Next Gen to M/s Terracis Technologies Ltd., it is recommended that the Department may address the issues pointed such as lack of validation checks, lack of authorisation mechanism, design deficiencies, poor data quality and inadequate mapping of business rules, *etc.*, during Development of IFMIS Next-Gen to avoid the pitfalls associated with the implementation of IFMIS.

²⁸ From 01 April 2019 to 31 March 2021.

²⁹ FD_RND_PAYMENT_DTLS_TXN.

³⁰ Creator, verifier and approver.

3.6.10 Missing running serial numbers of Bills

As per Chapter 1.5.1.2 - Claim Processing of SRS of R&D Module, a unique Bill number with running serial number of DDO office will be generated by the system upon the creation of Bill.

During scrutiny of bill register table³¹, it was noticed that there were gaps between bill numbers ranged between 1 and 1,743 among 5,812 DDOs for the year 2019-20. Thus, a total of 5,27,245 bill numbers are missing in the year 2019-20. Similarly, for the year 2020-21, the gaps between bill numbers ranged between 1 and 1,547 among 5,643 DDOs. Thus, a total of 4,87,898 bill numbers are missing in the year 2020-21.

This indicated that the system failed to follow the business rule regarding generation of running serial numbers for DDO-wise Bill Numbers. Thus, data reliability was affected to that extent.

The Government stated (July 2023) that oracle sequence is used for fast processing as cache functionality is used, due to which running serial numbers may get skipped.

3.7 Conclusion

- Audit noticed instances of system design deficiencies resulting in poor data quality and inadequate mapping of business rules resulting in incomplete and incorrect data in the system, deficient input controls and absence of data validation in Budget Module and Receipt and Disbursement (R&D) Modules of IFMIS.
- Non-mapping of business rules in case of refund of revenue resulted in lack of justification for payment of refund of revenue.
- Inconsistencies in failed payment transactions were observed mainly due to wrong account details and there was lack of control over re-processing of failed transactions.
- Automated tool-based monitoring of performance of the Contract and online reporting system was not provided by the System Integrator.

3.8 Recommendations

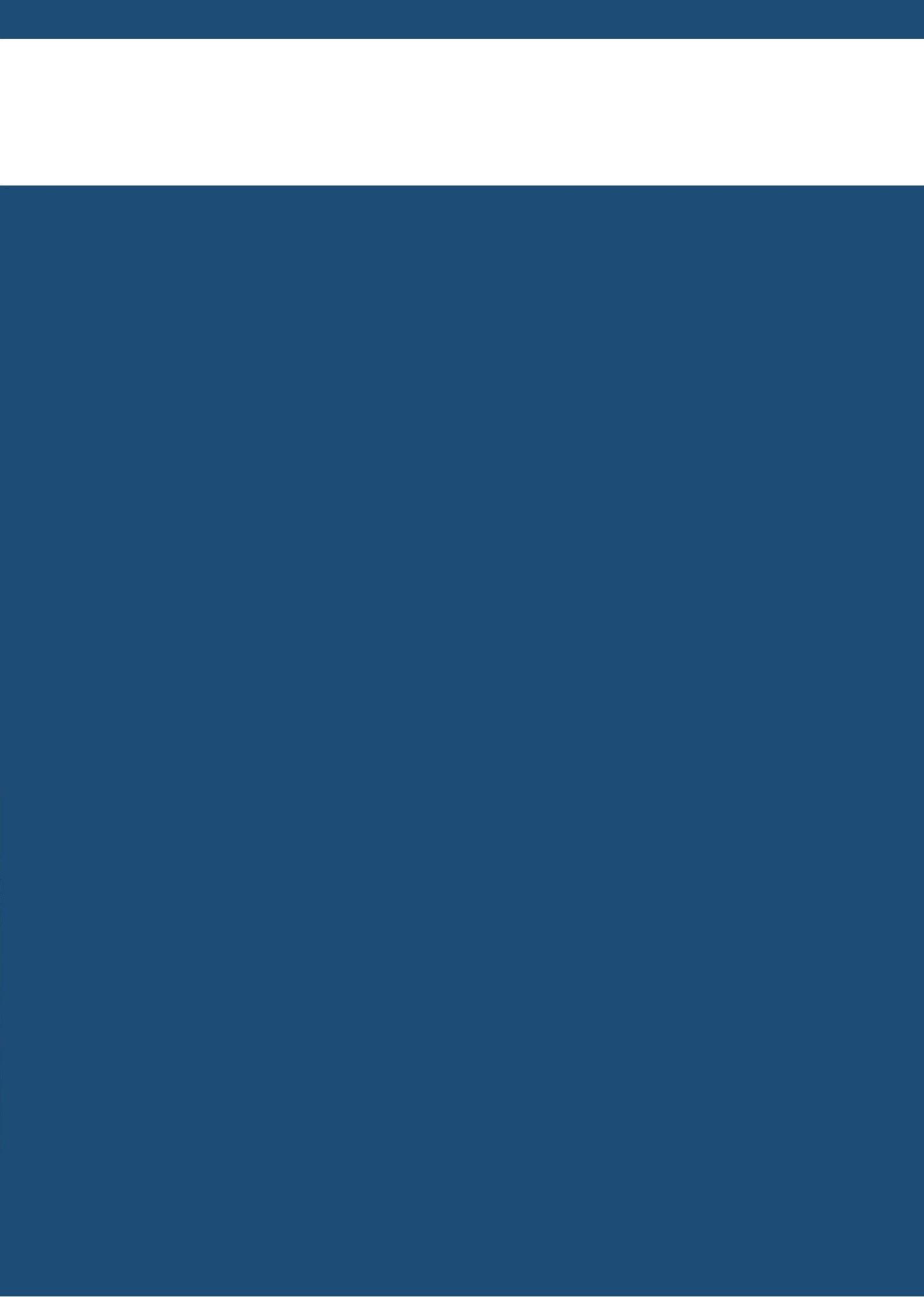
Audit recommends that:

- The Government may assess the need for complete overhauling of the IFMIS by ensuring adequate validation checks, authorisation mechanism, to avoid design deficiencies and to ensure the data quality of IFMIS. All the deficiencies associated with the IFMIS may be suitably addressed by the Department during development of IFMIS Next-Gen.
- Adequate mapping of business rules may be ensured during development of IFMIS Next-Gen.
- The Government may consider developing a mechanism in the system for detailed analysis of failed transactions and may develop control mechanism for re-processing of failed transactions.
- The Government may ensure that automated tool-based monitoring system for measuring of performance and online reporting system is provided by the SI.

³¹ FD_RND_BILL_REGISTER_TXN is main bill register table to store the common bill details while creating bill from received claims.

Chapter IV

Application Security



CHAPTER IV APPLICATION SECURITY

Summary

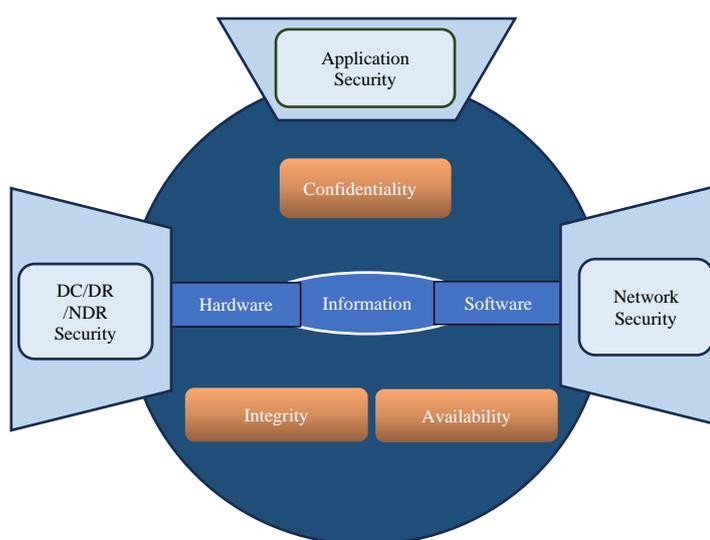
Audit of application security aspects of IFMIS, revealed that security audit of the system was not conducted by an independent Auditor and no review of the security policy was done after October 2012. Digital signature validation in electronic documents or transaction was not used and bills/sub-vouchers were forwarded to disbursement office without digital signatures. Total 67,182 employees retired between 31 October 1992 and 30 November 2021, user IDs were not deactivated from the IFMIS application. Bill transactions involving ₹ 139.17 crore were found to be carried out by 178 users after they were retired.

Non-implementation of role-based authorisation resulted in inadequate logical access to the system and allowed non-eligible posts to create transactions. Transactions were done by the users not recorded in the system. It was observed that the system was susceptible to back-end adjustments and the integrity constraints defined to enforce the business rules for the system were weak. Business Continuity Plan and Disaster Recovery Plan were not tested by conducting drills. In the test-checked biometric details table, 65,489 records were found with null thumb attachment and 35,084 records were with null photo attachment. This indicated that the basic data for Biometric authentication was incomplete and thus functionality was not implemented as envisaged.

4.1 Application Security

An information asset is related to the provision of accurate data or information for decision making purposes by an entity. It is considered to hold value to the organisation and should therefore be protected by ensuring Confidentiality, Integrity and Availability.

The contract document provided that the supplier was to, *inter alia*, submit security policy document. As per the conditions of the contract, design and implementation of security architecture was also included in deliverables. Supplier was to facilitate and co-ordinate external tie-ups, certification support and security. The supplier prepared (October 2012) Information Security Policy Document Version 1.6, to lay down the IFMIS Information Security Policy Framework, so as to assist Department in implementing the Information Security Policy by providing step-by-step procedures to build and enhance the information security for DC/DR/NDR and other offices of the Department using IFMIS application. Issues relating to application security are discussed in succeeding paragraphs.



Components of Information Security

4.1.1 Security Audit by independent Auditor and review of security policy

As per Clause 9.6 of the information security policy, Vulnerability Assessment (VA) for information systems shall be done once in six months irrespective of the changes made in the system. VA shall be carried out by the Security Administrator and his team as well as the independent auditors for critical business information systems. Based on the VA report the potential technical vulnerabilities shall be addressed by the respective team within agreed time frame. Further, as per Clause 3.3.7 of security policy, regarding independent review of Information Security Policy, the Information Security Policy document shall be reviewed and updated at least once in six months or when significant technological, process or security implementation changes occur. Security vulnerabilities shall be formally identified through a process of security audit conducted every six months by an independent auditor, who was to be engaged by the Department.

It was noticed that the security audit was not conducted by an independent Auditor engaged by the Department. Moreover, the Security policy was created in October 2012, but review or update of security policy was not done.

The Department stated (August 2022) that third party/security audit were part and scope of the project, and few security audits were done, and rest were pending due to non-availability of STQC agency. The matter has been taken up with SI to change the security auditor. Since the first level audit was not completed, cascading security audits could not be conducted. It was further stated (November 2022) that VA was proposed to be carried out on new delivery and installation. VA was not repeated every six months as no change was anticipated or made on hardware. Further the Government stated (July 2023) that the specific contract conditions will be incorporated in IFMIS Next Gen.

The fact remains that review of security policy was not done and security audits were not conducted as envisaged.

4.1.2 Non implementation of digital signature

General System requirements of FRS provided for Enterprise-wide usability; accordingly the system was to provide functionality to support the creation and use of electronic and digital signatures to validate and revalidate Electronic & Digital signatures and to maintain a record of electronic and digital signature validation in combination with the associated electronic document or transaction. Accordingly, the following provisions were made in the SRS as detailed in the **Table 4.1** below.

Table 4.1: Provisions relating to use of digital signatures

Paragraph of SRS/SDD	Description
2.3.2	DDO will be provided with a feature to Digitally Sign the bill on approval. Digital Signature Verification feature was to be given to all users of Disbursement Office, to check the validity of the Digital Certificate of the DDO used to digitally sign the bill and will also check the integrity of bill data submitted to Disbursement Office by the DDO.
2.10.2.2	For online Challan Reconciliation and Approval, Agency Bank admin was to digitally sign the e-scroll and upload the final digitally signed e-scroll on the portal daily. Treasury admin was to verify the digital signature and approves the challan entries of e-scroll. Digital signature was to be provided for E-Scroll submission to prevent any data tampering of E-Scroll file.
3.10	For receipt reconciliation, agency Bank admin was to digitally sign the e-scroll and upload the final digitally signed e-scroll on the portal daily. Treasury admin was to verify the digital signature and approves the challan entries of e-scroll.

Source: SRS and SDD of R&D Module of IFMIS

There were 5,978 active DDOs in the table¹ against which only 5,370 digital signature IDs were found in digital signature procurement table² indicating inadequate availability of digital signatures. Even, out of 5,370 digital signature IDs, 646 IDs were recorded as rejected, only 3,087 IDs were approved by TO and status of 1,636 IDs was recorded as 'Requested', however, all the IDs were shown as active.

It was further noticed that the Bills/sub-vouchers forwarded to Disbursement Office were not digitally signed. Following discrepancies were noticed during the test check of vouchers/sub-vouchers of Indore city and Vindhyachal Treasury for the month of September 2020 and March 2021 apart from non-implementation of digital signatures:

- In the month September 2020, sub-voucher attached with voucher no. 1338³ was not legible.
- On comparing the vouchers entered in VLC system of AG office⁴ for the month of September 2020, it was noticed that 12 vouchers⁵ relating to Vindhyachal Treasury and 15 vouchers⁶ relating to Indore city Treasury pertaining to Major Head 2071 were not found in the IFMIS system.
- Voucher no. 517 of Major Head 2055, for the payment of ₹ 3,53,041, contained two payments of ₹ 33,491 and ₹ 3,19,550, but same invoice no. 477/A was attached as sub-voucher in the system for both the payments.
- Voucher no. 135 of September 2020 under the Major Head 2071 was related to the payment of leave encashment of three employees. The calculation sheet for arriving to the amount of leave encashment was not attached. This indicated availability of inadequate information to approving authority. Moreover, pass order was also not attached.
- Moreover, blank sub-vouchers, sub-vouchers with lesser amount, unrelated documents and irrelevant supporting documents were uploaded with vouchers.
- Vouchers, sub-vouchers and monthly accounts which were sent to AG (A&E) office were not digitally signed.

Thus, the absence of implementation of digital signature paved the way for irregularities relating to incomplete voucher/ sub-voucher in the system resulted in lack of justification of payments and therefore, implementation of the digital signature process was insufficient to provide an assurance on non-repudiation and data integrity.

In case of non-implementation of digital signatures, the Department stated (July 2022) that the supplier was to implement the in-house digital signature solution but during the implementation phase the supplier discontinued the digital signature solution. The Department has planned to implement the e-Sign solution through MAP_IT⁷. However, no reply was furnished for discrepancies in vouchers/sub-vouchers in Indore and Vindhyachal treasuries.

The Government stated (July 2023) that as per the provisions of MP Treasury Code, DDO and Treasury officers have login-based access and approvals. However, as per provisions of SRS, the SI had to provide functionality of digital signature at bill approval. SI failed to provide and procure digital signature facility as envisaged, therefore, competent authority took the service of e-sign from MPSEDC⁸ and the same was implemented by SI in IFMIS. As per suggestions/

¹ CMN_DDO_MST (DDO master table).

² CMN_DIGITAL_SIGN_PROC_TXN.

³ Voucher no. 1338 with Bill reference No. 20007221430.

⁴ Office of the Principal Accountant General (Accounts & Entitlement), MP, Gwalior.

⁵ Voucher no. 303, 18, 398, 308, 309, 116, 320, 336, 412, 144 and 139, 228.

⁶ Voucher no. 75, 134, 170, 215, 216, 234, 251, 255, 290, 301, 319, 360, 361, 391 and 394.

⁷ Madhya Pradesh Agency for Promotion of Information Technology.

⁸ Madhya Pradesh State Electronics Development Corporation

recommendations from the AG office bill passing by DDO and TO are now authenticated with e-sign from February 2023. It was further stated that under cyber treasury functionality, the daily scroll/MIS uploading is carried out by agency bank themselves, as login credentials are provided to the concerns nodal agency link bank branch. Since sub voucher and sanctioned attachment in the bills is the responsibility of the DDO and same as to be verified by the treasuries. Notices will be issued to the concerned treasuries on non-adherence of rules.

The reply is not acceptable as the Department should have planned and executed for stable solution of digital signatures before signing off for Go-live of Receipt and disbursement module.

4.1.3 Inadequate implementation of password policy

As per SR 75 of MPTC 2020, password provided by Treasury to the DDOs should be changed immediately and from time to time but not more than 30 days interval. As per User Password Management of Information Security Policy Document - Version 1.6, passwords are a common means of verifying a user's identity before access is given to an information system or service. To allow passwords to be changed when needed, passwords shall never be hard-coded (incorporated) into software/scripts developed or modified in-house. Passwords shall be communicated by phone or through email in a password protected file. In case of new users, password shall be communicated to their respective supervisors. Users shall immediately change the password after first login. Password Guidelines inter-alia included provision of maximum age of password as 42 days.



Login screen of IFMIS

Test check of password data in table, it was noticed that information relating multiple encrypted passwords of users of IFMIS was stored indicating tracking of changing of passwords by users. Analysis of the data for the period from 01 April 2019 to 31 March 2021 indicates that only 65.72 per cent users changed their passwords frequently and password policy was enforced to only that extent. It indicated that a defined password policy could not be implemented by the Department.

The Government stated (July 2023) that as of now, enforced password policy for user is 90 days and this is enforced only when the user logs on to the system.

The reply is not acceptable as it does not explain reasons for not changing the password in remaining cases indicating that password policy was not enforced to that extent.

4.1.4 Non-deactivation of retired officials' user IDs

According to Para one of Chapter 5.3 of IFMIS Information Security Policy Document, in case of normal resignation/retirement/termination/transfer & release of user or termination of contract with the third parties, access rights shall be revoked/disabled with immediate effect.

Analysis of the User Master table revealed following deficiencies:

- User IDs of 67,182 employees retired between 31 October 1992 and 30 November 2021, were not deactivated from the IFMIS application. These retired users were able to login into the IFMIS application and to perform the transactions including creation of bills. Sample of active retired employees are mentioned in the **Table 4.2** below:

Table 4.2: Sample of active user IDs of retired employees

LOGIN_ID	EMP_CODE	NAME	DOB	DOR
400002913	500523754	DATA RAM JARMAN	05-09-59	30-09-21
051000999	436	SURESH KUMAR SHRIVASTAVA	25-10-59	31-10-21
052017248	500454691	ASHA KAUL	27-03-59	31-03-21
171006293	500255521	YASHWANT SINGH PANWAR	12-03-58	31-03-20

Source: Extract from IFMIS database

Non-deactivation of accounts of retired employees/users posed threat of unauthorised use of user account for performing transactions. This constituted violation of expressions endorsed in IFMIS Information Security Policy Document.

Audit test checked transaction tables of bill register and payment details and noticed that 3,991 bill transactions involving ₹ 139.17 crore were carried out by 178 users after they were retired within the period between 01 April 2019 and 31 March 2021 due to not deactivating the user IDs of employees in IFMIS after their retirement. Some of the instances are given in the **Table 4.3** below:

Table 4.3: Sample instances of transactions by retired employees

LOGIN_ID	Username	Date of birth	Date of retirement	Bill No	Bill Created Date	Amount in ₹
230007694	ANIL SONI	10/06/58	30/06/20	20006693251	17/07/20	1,98,91,369
140003975	VISHNU MORGANONKAR	14/01/59	31/01/21	20008797883	12/03/21	1,15,85,581
130002412	NANNU LAL MAGROR	05/07/58	31/07/20	20006997201	27/08/20	1,03,80,920
141020288	GHANSHYAM DAS TALREJA	01/07/58	30/06/20	20007295934	29/09/20	98,64,750

Source: Extract from IFMIS database

Specifically, in case of one user⁹ who retired on 30-04-2020 processed 302 bills amounting to ₹ 4.63 crore during the period between 02 May 2020 and 25 March 2021, after his retirement.

Unauthorised access to IFMIS application by retired employees/users and transactions carried out by them after retirement indicated very weak logical access control and major vulnerability.

- The employee name column in the User Master Table was to be explicitly used for identification of name of each user. However, there were 11,725 records in the User Master Table wherein the data other than employee name¹⁰ was entered¹¹ out of which 119 users were active.
- 1,158 records were found deactivated before the superannuation date¹² of the employees although, the reasons for such deactivation could not be verified from the IFMIS data. This indicated that the system was not automatically updating flag value¹³ of the master table, based on retirement date. Further, analysis revealed that the system did not capture any

⁹ Login Id: 181009776.

¹⁰ 'Admin_Department', 'Admin', 'Director', 'FMIS', 'HP', 'DPO', 'Collector', 'डीडीओ_व्यवस्थापक', 'व्यवस्थापक'.

¹¹ created between 12 March 2015 and 02 June 2016.

¹² 30 November 2021 and above.

¹³ EMP_SRVC_FLAG = 1 for active and 2 for inactive.

data in updated date field of table for 3,68,135 retired employees, indicating that data in User Master table was not automatically being updated and also not mapped with other program/procedures of the application governing login access controls.

The Department stated (April 2023) that as per the process, the user is not deactivated. The concerned office in charge removes the employee from the post, the user cannot login once the employee has been removed from the post.

The Government stated (July 2023) that the SI had been requested to implement two factor authentication with One Time Password for role players in the system. But SI has failed to implement the recommendation of the security policy. It was assured that the provision will be made in IFMIS Next Gen.

The reply is not acceptable as in case of normal resignation/retirement/termination/transfer of user, access rights were to be revoked/disabled. Thus, the functionality was not adequately implemented. Moreover, unauthorised operations by retired officials may pose the potential risk of fraudulent payments and put the financial system at risk.

4.1.5 Protection of Log Information

According to para 7.9.3 of Information security policy, logging facilities and log information shall be protected against tampering and unauthorized access. Log files including network devices and critical servers shall be backed up to a centralised server. The audit logs required for future investigation, analysis, or for evidence purpose will be securely retained. As per information security policy, all the event logs for servers will be backed up and will be retained for a period of at least five years.

It was noticed during an attempt of logging in to production environment that the system denied with the message that “Maximum number of users exceeded”. On being enquired about the user logs for assessing numbers of users on time of attempt, it was stated that logs were being maintained for one week as per configuration. Thus, log information was not being maintained as per information security policy.

The Government stated (July 2023) that the number of logged in application users’ information is maintained but specific server related logs are not retained.

The reply is not acceptable as according to the information security policy all the events logs for servers were to be backed up and retained for five years.

4.1.6 Inadequate user management

As per the IFMIS framework architecture document, authorization requires the authentication. Role based authorisation was supported in IFMIS, in which roles of the logged-in user are matched against the roles of accessed resource. The user was not allowed to access the resources for which role are not assigned to that user. As per the budget user manual submitted by the supplier, Budget assistant involved in budget management activity was to create budget surrender proposals.

It was noticed that in the case of 14 tables having 3.13 crore records, created user id was not entered for 0.25 crore records. The tables were mainly related to budget allotment, mapping of DDOs etc. The details were absent in the records due to non-enabling of null constraint in the column containing details of created user id.

Further, analysis of budget surrender details table and post relationship table revealed that a total budget surrender proposals amounting to ₹ 8,49,146 involved 33 records were created by the user having post of ‘Peon’ and surrender of amount ₹ 7,23,021 involved 28 records created by the user having post of ‘Daftari’ and these transactions were executed specifically on

30 March 2021 and 31 March 2020. Similarly, seven records of budget surrender amounting to ₹ 5,54,87,000 were created by the user having post of ‘Tractor Driver’. Out of above in case of amount of ₹ 8.49 lakh surrendered by the ‘Peon’ on 30-03-2021, the status was shown as ‘Approved’ and in case of ‘Daftari’ it was shown as ‘Draft’ and for ‘Tractor Driver’ it was ‘Null’. The details are shown in **Appendix 4.1**.

Thus, role-based authorisation was not ensured to that extent and users other than Budget assistant had access to Budget Module in IFMIS. It indicates inadequate logical access controls and business mapping rules in IFMIS.

The Department stated (November 2022) that it is mandatory to create hierarchy for work related to Budget in IFMIS and all the DDOs, BCOs, Administrative departments, Finance Department have been provided privileges for creating hierarchy as per their requirement. The number of the government officials in some of the DDO, BCO and departments were very less, therefore the work was done accordingly. The Government stated (July 2023) that the system is designed as hierarchy based except R&D module, which is role based.

The reply is not acceptable as the system should have prompted for creating of hierarchy as per limitations of roles of the posts held by the users.

4.1.7 Transactions by Users not existed in User Master Table

As per SDD of Receipt and Disbursement module, users were configured with specific roles of creator, verifier and approver. The users were able to update the records as per mapping of roles.

Analysis of tables relating to payment details and employee master data revealed that the 17 users¹⁴ who were not found in employee master data, performed 2,764 bill transactions amounting to ₹ 159.16 crores between 07 February 2018 and 31 March 2021 and cheques were also cleared in these cases.

It was further noticed that 12 users¹⁵ mentioned in the updated by column of bill register table were not found in employee master data, however, these users had processed 14,066 bills valuing to ₹ 690.78 crore during 16 January 2018 to 01 April 2019. Since the identity of above-mentioned users could not be verified from the employees’ master table, there was major vulnerability in validation controls in the core process of Receipt and Disbursement module.

The Government stated (July 2023) that there was no validation on ‘updated by user’ field of mentioned table, when the field is updated in the system. This was just a number and not the actual employee ID or user ID. This discrepancy occurred due to inadequate information and communication gap to the module leaders of System Integrator.

The reply is not tenable as the data in ‘updated by user ID’ column was captured in all cases other than 29 cases mentioned above. The reply of the Department does not satisfactorily explain as to how these 29 users were missing from the employee master table which indicates security vulnerabilities in IFMIS as the system failed to identify these users. Moreover, operations by the users not existing in master table may pose the potential risk of unauthorised payments and put the financial system at risk.

¹⁴ User ID: 310319, 31032020, 808007, 2803007, 410007, 1204007, 2504007, 404007, 904007, 304007, 3006007, 3103007, 406007, 2403007, 1104007, 31032021, 507007.

¹⁵ User ID: 2310007, '11007', '31032019', '2503007', '2509777', '5062018', 1022020, '14007', '220118', '1805007', '123456', '220918777'.

4.1.8 System susceptible to backend adjustments

As per para 2.1 of Software Development and Re-engineering Guidelines, solution architecture includes service granularity. It includes each service operation maps to a single business function, although, if a single operation can provide multiple functions without adding design complexity or increasing message sizes, this can genetically reduce implementation and usage costs. Moreover, this would include the maintaining the activity logs – including user information, delta change, time stamps.

It was noticed that the created date was later than the updated date in tables as given in **Table 4.4** below:

Table 4.4: Showing name of tables having created date was later than the updated date

Name of table	Purpose	Nos of records
FD_RND_CMN_RCPT_TXN	Stores all details of receipts transactions	3
FD_RND_BILL_BUDLINE_TXN	Stores head of account (Budget Line) details for the bill created from the received claim.	14

Source: Extract from IFMIS database

It was further noticed that the created date was later than voucher date and treasury officer's approval dates in 1,97,891 and 1,97,495 records of bill register table respectively.

Further, scrutiny of payment details table revealed that the data type of both 'created date' and 'updated date' was defined as 'DATE' instead of 'TIMESTAMP'. While the default value of 'created date' was 'sysdate', the default value of 'updated date' was set to 'Null'. This resulted in non-capturing of time along with date into these fields.

The Department stated (August 2022) that there is currently no check and validation in the updated date field in the mentioned tables. Further, the Government stated (July 2023) that the SI could not adhere to design document, this has led to such discrepancies of validations, the SI has been asked to fix the issue.

The reply is not acceptable as validation of 'update date' was not mentioned in the SDD. This paved the way for non-provision of validation check on 'update date' field. The 'updated date' is system generated and correctly captured into all records except the 17 records mentioned above. It shows that integrity constraints defined to enforce the business rules for the system were weak and susceptible to backend adjustments.

4.1.9 Non testing of Business Continuity Plan and Disaster Recovery Plan

As per RFP Vol. III, the Supplier was to develop a detailed Business Continuity Plan and IT Disaster Recovery Management Plan (BCP and DRP) before the System has cleared all Operational Acceptance Tests. The BCP and DRP will be developed in consultation with the CISO¹⁶ and obtain final approval, in writing, from the Apex Steering Committee. The BCP and DRP will include a structured set of disaster recovery actions that will comply with parameters such as the Recovery Time Objective (RTO), Recovery Point Objective (RPO) and Service Delivery Objective (SDO).

It was noticed that Business Impact Analysis (BIA) was not done prior to contingency/disaster recovery planning and BCP and DRP was not tested by conducting drills. It was further noticed that Budget Module was reported to Go-live from 01 September 2015 and the Data centre was considered under Managed IT phase from that date but as the Data Recovery centre was set up in April 2017, indicating that no Data Recovery arrangements were available from September

¹⁶ Chief Information Security Officer.

2015 to April 2017. Thus, disaster recovery actions to comply with parameters of RTO, RPO and SDO were not performed and the system was put at risk.

The Government stated (July 2023) that in spite of several reminders, the SI has not performed testing of business continuity plan and disaster recovery plan. The SI had again been reminded to complete the BCP activity with third party tester (STQC) and get the certificate. Ten per cent payment has been withheld on account of the activity.

The fact remains same that testing of BCP and DRP for IFMIS was not done as BCP and DRP are important to enable an organisation's recovery of its critical business processes and IT systems in an efficient and timely manner in the event of a disaster.

4.1.10 Functionality of Biometric authentication not implemented

As per General system requirement mentioned in FRS, the system should provide secured login to the system through Biometric thumb impression device and secured username and login. Further, as per para 2.10.11.2 of SRS, R&D Module, Security Feature, biometric login was to be provided to Treasury Admin for E-Scroll approval. As per SRS of R&D module, bills approved by DDO will be forwarded to Disbursement Office for passing/auditing. Biometric authentication was mandatory for approver at the time of approving the transaction for the first time after login.

During the analysis of replica data, it was observed that there were three tables related to Biometric data in the system. However, out of these, two tables were having no records and one table contained 3,69,546 records for biometric details. In the biometric details table, 65,489 records were with null thumb attachment and 35,084 records were with null photo attachment. This indicated that the basic data for Biometric authentication was incomplete and thus functionality was not implemented as envisaged.

The Government stated (July 2023) that regarding biometric authentication it was proposed to get the biometric data from UIDAI¹⁷ initially. But UIDAI, as per the Aadhaar Act, refused to provide demographic data and during implementation of IFMIS, UIDAI integration was not available. However, SI has been asked to provide biometric authentication, but SI failed to provide the same.

The fact remains the same that functionality was not implemented as envisaged.

4.1.11 Data Retention policy was not prepared

The Department has to make a Data Retention policy. An organisation's data retention policy controls how it saves data for compliance or regulatory reasons, as well as how it disposes of data once, it is no longer required.

It was noticed that in the agreement no mention about the retention period of transactional data within the live database was there. Further, how long the backup of all history data was to be retained has also not been mentioned, neither in the agreement nor in the SRS/SDD of R&D module. This indicates that the Data Retention Policy was not prepared by the Department for the Project.

The Government stated (July 2023) that backup and retention policy is maintained in IFMIS.

The reply is not acceptable as details of documented data retention policy were not furnished.

¹⁷ Unique Identification Authority of India

4.2 Conclusion

- Security audit was not conducted by an independent Auditor as per the provision of the information security policy.
- Digital signatures were not implemented and instances of uploaded illegible sub-vouchers, non-availability of vouchers and irrelevant supporting documents were noticed.
- User IDs of retired officials were not deactivated, and they performed the transactions even after the date of their retirement.
- Testing of Business continuity plan and disaster recovery plan was not carried out.

4.3 Recommendations

Audit recommends that:

- The Government may ensure regular implementation of information security audits by an independent auditor.
- The Government may make the Digital signature facility a mandatory requirement for authentication and should implement it with required validation checks.
- Checks may be implemented on deactivation of user IDs of retired employees to prevent any unauthorised transactions.
- The Government may ensure that testing of Business continuity plan and Disaster recovery plan are carried out as per contractual requirements.

Chapter V

Integration of IFMIS with functions of the Accountant General



CHAPTER V

INTEGRATION OF IFMIS WITH FUNCTIONS OF THE ACCOUNTANT GENERAL

Summary

The Functional Requirement Specification requires that the interface of the IFMIS should be same as for other stakeholders with format specific to the system of office of the Accountant General (A&E) with needed access rights. However, it was observed that the system did not contain the facility to capture budget and receipt and expenditure details for classification check by the Accountant General (A&E) office. Further, the State Government provides grants to various agencies and individuals, however the provision to check the status of pending Utilisation Certificates was not made in the system.

Instances were also found where corrections were done in the data without Transfer Entry. Accounts were found frozen after submission to the Accountant General office with delays ranging between one to 736 days from the due date. This delay in freezing of monthly Account before sending to the Accountant General office may affect reliability of monthly accounts. Drawing and disbursing officers were created (prior to first July 2020) in the system without recording sanction details of the Accountant General office. Provisions of standard forms and formats as per CPWA code or MP Treasury Code were found inadequate in the system and supporting forms were also not available with monthly accounts.

5.1 Integrated Financial Management Information System

5.1.1 Lack of interface between IFMIS and VLC systems

As per Functional Requirement Specification (FRS), the interface of the system should be same as for other stakeholders with format specific to the system of office of the Accountant General (Accounts and Entitlements)¹ with needed access rights. As per SRS of Budget module, the system will generate/prepare Budget books which are to be presented in the Legislative Assembly.

It was noticed that IFMIS does not allow Accountant General (A&E) office to capture budget and receipt and expenditure details for classification check and preparation of accounts respectively. Following deficiencies were noticed:

- Facility to get budget through IFMIS was not there in the system and the Department was sending budget data in a Compact Disk (CD). The budget data so received was to be uploaded in Voucher Level Computerisation (VLC) system of the AG (A&E) office. The format in which the Department was sending the data was not fully compatible with the VLC system. Different formats are being used for soft copy and hard copy of budget books. Supplementary budget is not being provided by the Department in soft copy, only budget books of Supplementary budget are being sent to AG (A&E) office. Moreover, receipt budget data was being fed in the VLC system manually.
- Receipt data made available to the AG office was only up to minor head. Wrong classification of Detailed Head 73² and 74³ was also observed. For uploading the expenditure data in VLC system, data received in text format from treasuries was being

¹ Office of the Accountant General (Accounts and Entitlement) Madhya Pradesh, Gwalior.

² Inter account transfers.

³ (-) Recoveries.

imported to VLC system. But due to incomplete data, remaining data was to be posted manually. Moreover, complete classification of expenditure under Major head 2071-Pension is not being received in treasury accounts and AG (A&E) office compiled these vouchers manually.

- Irregularities of non-availability of bifurcated data pertaining to pension bills, different voucher code for conditional & un-conditional Grants-in-Aid vouchers, non-provision of service head pertaining to 8009-GPF withdrawal vouchers etc. were noticed. Further, IFMIS does not have any provision for incorporating Transfer Entry whenever required. As per budget, provisioning of classification of Festival advance and other advances were not being received from Treasury Accounts.

In the absence of integration between IFMIS and VLC, Audit cannot derive adequate assurance regarding the data reliability in IFMIS and it needs extensive reconciliation with VLC data maintained in the AG (A&E).

The Government stated (July 2023) that during implementation phase, representatives from the SI and Directorate Treasuries and Accounts visited the AG office to study the integration requirements. There were compatibility issues with the software version at VLC and the AG office did not have any system integrator. Therefore, Access of IFMIS application was provided to the AG office to monitor the monthly account reports. On integration with VLC discussions have also taken place for IFMIS Next Generation and accordingly provisions are made in Next Gen.

Though the decision of the Department to on-board AG office in Next Gen IFMIS is a welcome step, the fact remains that Next Gen IFMIS is yet to be implemented by the Department.

5.1.2 Provision for status of Utilisation Certificates not made

The State Government provides grants to various agencies and individuals. At the time of release of these grants, the expenditure is charged off to the functional head of account. The effectiveness and utilisation of grant-in-aid released by the State Government is monitored through the mechanism of Utilisation Certificate (UC). Financial rules stipulate that in the case of conditional grants, UC evidencing the proper utilisation of the grant is to be furnished to the Principal Accountant General (A&E) by the sanctioning authority on or before 30 September of the year following that to which the Grant was released. UCs outstanding beyond a specified period indicates absence of assurance on utilisation of grants for intended purposes.

It was noticed that the facility to select UC option with respect to Grants-in-aid was available in the system but the functionality relating to monitoring of UC were not available in the system. However, total 18 UCs involving ₹ 1,406.31 crore related to FY 2019-20, were not submitted by the bodies and authorities of the State against the Grants-in-aid provided by the Departments.

The Government stated (July 2023) that earlier in IFMIS system option for UC had already been incorporated and that it is the responsibility of drawing and disbursing officer to select and attach UC accordingly. Again, the facility to add UC option is separately provisioned. In the current financial year bifurcation was made through object/detail code.

The reply is not acceptable as it does not explain how the monitoring of pending UCs was done through IFMIS.

5.1.3 Correction without Transfer Entry

As per Clause 4.20 of SRS and Clause 2.17 of SDD of R&D module a screen will be accessed by payment branch user of Disbursement/DDO office for making correction in Head of Account when the misclassification has been identified after the account has been submitted to

the AG office. This screen will be used in the case where the AG office does not agree to become the user of IFMIS application. In such scenario, when the AG office makes the necessary corrections in the secondary account, details of the corrections will be intimated by the AG office, which will be captured through this screen and incorporated as secondary accounts without affecting or updating the primary accounts originally submitted by the disbursement office. Following tables were provisioned in SDD as mentioned in **Table 5.1** given below:

Table 5.1: List of tables provisioned in SDD

S. No.	Table Name	Description
1.	FD_RND_EXP_REVENTRY_MST	Table for Reversal Entry Master
2.	FD_RND_EXP_REVENTRY_MST_HST	This table will maintain history for Reversal Entry Master Table
3.	FD_RND_EXP_REVENTRY_TXN	This table will store transactional data performed by the user with role creator, verifier and approver.
4.	FD_RND_EXP_REVENTRY_TXN_HST	This table will maintain history for Reversal Entry Transactional Table
5.	WF_JOB_MST	This is workflow job master table

Source: System Design Document of R&D module of IFMIS

Further, if any correction is to be made after sending the account to the AG office, then correction is proposed and Transfer entry is to be effected in the AG office.

All the related tables in the database were blank except reversal entry master table⁴, which had total 5,243 records for the period of 2019-21. Following was noticed:

- 3,438 entries were those where old Heads of Account and new Heads of Account were same. The reversal entries were to be done only when misclassifications have been noticed after sending the accounts to the AG office.
- In 1,281 cases out of 5,243 cases, the old amount has been changed in the reversal entries. As most of the entries pertained to Receipt head and reasons for change in the amount were not known and the party name has also been changed.
- Out of the 3,438 entries only 159 entries contained the AG sanction order date indicating that remaining reversal entries were made without the sanction from the AG office.

The Government stated (July 2023) that there was no provision to change the Head of Accounts, only book transfer can be modified after due concurrence from the AG office and then it is modified by end user. The SI failed to implement the general ledger and asset accounting module in which effect of reversal entry and transfer entry done in R&D module, were provisioned. The Government further stated that they had reminded and shared concept note along with SRS several times to make provision of transfer entry and reversal entry in primary and secondary account, but the SI failed to implement. After the changes in account, revised account has been sent to the AG office by the concerned treasury.

The reply is not acceptable as the Department failed to implement the functionality of transfer entry in primary and secondary accounts.

5.1.4 Delay in freezing of monthly Account before sending to the AG office

In the IFMIS system the Treasury officer shall generate and send monthly accounts electronically to the AG office. Printed and signed copy of List of Payment (LOP) and Schedule of Receipts (SOR) was also to be sent to the AG office for confirmation of electronic accounts. The treasuries are required to send compiled accounts to the AG office every month, at a later

⁴ FD_RND_REC_REVENTRY_MST.

stage if any misclassification or erroneous entry is found, requisition for correction is to be sent to the AG office. The entry shall be corrected only on receipt of approval from the AG office.

Further, para 4.13 of SRS provides that the system will have the functionality of freezing the account up to a particular date major Head wise. Major Head once froze/locked then details of challans/vouchers corresponding to that major head cannot be edited. Generally, this is done after the account is matched for a particular major head up to particular date. Account Freeze utility is provided to freeze the accounts treasury-wise before submitting to the AG office. System will populate all the Major Head related to payment or all the Major Head related to receipt, depending upon the Major Head type selected. For the range of Expenditure and Receipt related Major Head, the system will refer Budget module. Furthermore, para 2.13.3 of SDD provisioned for total nine number of tables for mapping freezing of account as mentioned in **Table 5.2** below:

Table 5.2: List of tables related to Freezing of Account

S. No.	Table Name	Description
1.	FD_RND_FREEZED_ACC_MST	This table contains details of frozen accounts
2.	FD_RND_FREEZED_ACC_MST_HST	This table will maintain history for frozen Account Master Table
3.	FD_RND_FREEZED_ACC_TXN4	This table will store transactional data performed by the user with role creator, verifier and approver.
4.	FD_RND_FREEZED_ACC_TXN_HST	This table will maintain history for frozen Account Transaction Table
5.	FD_RND_FREEZED_ACC_MST_DTL	Frozen account master detail table
6.	FD_RND_FREEZED_ACC_MST_DTL_HST	History table for frozen account master detail table
7.	FD_RND_FREEZED_ACC_TXN_DTL	Frozen account transaction detail table
8.	FD_RND_FREEZED_ACC_TXN_DTL_HST	History table for frozen account transaction detail table
9.	WF_JOB_MST	This is workflow job master table

Source: System Design Document of R&D module of IFMIS

Following was noticed:

- Out of these provisioned tables only two tables i.e. FD_RND_FREEZED_ACC_MST and FD_RND_FREEZED_ACC_TXN are available in the database, other tables were however not found in the system. There was no data in the transaction table, but all the data related to freezing of account is stored in a Master table.
- Accounts were frozen after submission to the AG office with delays ranging between one to 736 days from the due date as detailed in **Appendix 5.1**.
- In the case of Vallabh Bhawan Treasury of Bhopal, it was noticed that for the month of October 2019 to December 2019, the date of Freezing of monthly accounts was recorded 294 to 331 days before the date of submission of monthly accounts to the AG office.
- For the years 2019-20 and 2020-21, in 27 rows, the records were updated after submission to the AG office. Details as given in **Appendix 5.2**.
- The details of 20 District Treasuries for 56 months regarding Freezing, submission, etc., were not recorded in table mentioned above. Therefore, compliance with the provisions was not ensured. The details are shown in **Appendix 5.3**.
- It was also seen that the changes were made in the 27 cases where the Monthly Account has been updated after sending it to the AG office.

The Government stated (July 2023) that from year 2022 the account is automatically frozen on 5th of every month. Only after getting approval of requisition for correction from the AG office, the account unfreezing process is being done at DTA. After making necessary corrections, concerned treasury sends revised account to the AG office for necessary action.

The reply itself indicate that automatic freezing of accounts was being done from the year 2022, however, reply is silent about irregularities relating the period 2019-21, which affected reliability of monthly accounts due to allowing of alterations in data even after submission of accounts to the AG office.

5.1.5 Vouchers having Net Amount greater than Gross Amount

As per SDD, two tables⁵ *inter alia* collects information of deductions of GPF, DPF etc.⁶ and deductions of GIS, income tax etc.⁷ along with pay bill detail transactions. These figures are further processed for compilation of accounts. Further, the net amount of bill was a calculated column based on Gross amount minus deductions.

It was noticed during scrutiny of data relating to period 2019-21, that there were 21 vouchers wherein net amount was greater than gross amount and figures entered in deduction columns of both the tables were negative, thus resulting in excess net amount than gross amount. The details are shown in **Appendix 5.4**. This indicated that the process mentioned in the SDD was not incorporated in the system.

The Government stated (July 2023) that the lack of validation on excess net amount than gross amount was due to negligence/bug in the application by the SI. Preventive action has already been taken by fixing the bug by the SI.

The reply is not acceptable as the Department failed to enforce basic validation checks on amounts of vouchers in the system.

5.1.6 Not obtaining authorisation for creation of DDO

As per Rule 15C of MP Treasury Code Vol. I, a Treasury Officer shall not permit the first drawl by a newly created Drawing Officer unless an authority is received by the Treasury Officer from the Accountant General, placing the new Drawing Officer in account with the Treasury. Further, as per SRS, the Drawing Officer can start the withdrawal after sanction from the State Government and declaration from Head of Administrative Department and Authorisation by the AG office placing the Drawing Officer with the treasury concerned. The provision remained in force till June 2020.

It was noticed (June 2022) that there were 5,945 active DDOs as per DDO master table⁸. But in table, there was no valid entry in the column for storing AG sanction details⁹. Moreover, invalid data for AG sanction date as 01 January 2000 was captured in 4,987 records of DDO master table. This indicated that the system accepted invalid data.

The Government stated (July 2023) that as per treasury code, Commissioner, Treasuries and Accounts has been authorised for creation of Drawing and Disbursement Officer. Data of C-SFMS did not have mandatory field of the AG approval.

The reply is not acceptable as 5,580 records belong to the period before 1 July 2020 which did not contain valid entry of AG sanctions. However, the reply is silent about invalid entries in records relating to the period after 30 June 2020.

⁵ FD_RND_BILL_REGISTER_TXN and HR_PAY_PAYBILL_DTL_TXN.

⁶ AG_BT.

⁷ TRY_BT.

⁸ CMN_DDO_MST.

⁹ AG Sanction ID.

5.1.7 Difference in figures of Reserve Bank Deposits between front end report and database figures

As per SDD and actual database, the payments and receipts details of Bank Scrolls were stored in two tables¹⁰.

During Scrutiny of data for the District Treasury, Indore for the month March 2021, differences in figures of Reserve Bank Deposits (RBD) were noticed in Bank wise and Date wise report for payments and receipts, from front end (RBD internal) and report generated from replica server data, based on the query made available by the Department. The two sets of figures are shown in the **Table 5.3** below.

Table 5.3: Statement showing differences in Reserve Bank Deposit figures

Name of SBI Branch	As per report generated from Replica Server Data		As per report generated from front-end (RBD internal)	
	Credit Amount	Debit Amount	Credit Amount	Debit Amount
P.Y. Road	116185525	3304206680	11558725	3358333905
Indore Naka, Depalpur	14991217	444739755	14989217	444739755
Town Hall, MHOW	9526448	234021210	9526448	238256785
Sanwer	205557	301997143	205557	301997143

Source: Extract from IFMIS database and front-end report of IFMIS

Thus, reliability of the data could not be assured due to variation in figures.

The Government stated (July 2023) that the issue arose due to merger of sub treasuries and city treasury Indore in district treasury Indore.

The reply is not acceptable as the merger of treasuries took place for financial year 2022-23. Further, mismatch of figures from database and generated reports indicates incorrect reporting in monthly accounts.

5.1.8 Difference in figure of cash Account obtained from front end report and extracted from database

The cash account of Indore treasury was generated for the month of January 2021 from front end and database through SQL¹¹. It was noticed in four cases that there were differences in the amount as well as number of challans in Cash Accounts, as detailed in **Table 5.4** below.

Table 5.4: Showing differences in Cash Account figures

Head of Account	As per SQL query provided for Cash Account		As per report generated from front end	
	Amount	Challans	Amount	Challans
General Provident Fund	503896	18	695644	20
Medical and Public Health	63274	46	80875	47
Housing	159556	133	165136	136
Non-ferrous Mining and Metallurgical Industries	12600	7	46974	25

Source: Extract from IFMIS database and front-end report of IFMIS

No specific reply was furnished by the Government. However, the Government referred (July 2023) the discussion of meeting held on 10 April 2023 and stated that there is need to discuss on the query of observation.

Reply is not acceptable as results of audit are based on SQL query provided to the audit by Department itself.

¹⁰ FD_RND_PAYMENT_SCROLL_DTL and FD_RND_RCPT_SCROLL_HDR_TXN.

¹¹ Structured query language.

5.2 Provisions of Standard Forms

5.2.1 Non generation of Form-51

CPWA code provides that Remittances between officers rendering accounts to the same Accounts Officer shall be entered in the Schedule of Reconciliation of Cheques & Remittances in Form CPWA-51. Soon after the expiry of the month, monthly settlement should be effected with all treasuries in respect of the transactions of the entire Works Division with them. The divisional officers will undertake reconciliation in Form-51 indicating the differences between the cheques and remittances. Form-51 was to be sent to the AG office along with monthly accounts. However, it was noticed that provision of Form-51 was not made in the IFMIS, indicating that reconciliation was affected to that extent.

5.2.2 Inadequate format of Form CPWA-65

Para 22.4.16 of CPWA code provided for Schedule of Deposit Works in Form CPWA-65, which was to be submitted by the Divisional Officer with monthly account. Part II of the Schedule, provided for (1) invariably submitted with the accounts for March, and (2) any expenditure thereon has been charged to Miscellaneous Public Works Advances, and extract from Part II relating to such works only is submitted to the Pay and Accounts Officer.

It was noticed from the front end of IFMIS that the format of Form-65 is not as required under CPWA code. Even provision of Part-I and Part-II has also not been made in the format, resulting in presentation of incomplete data to the AG office.

5.2.3 Non availability of supporting forms required to be attached with Monthly Accounts

Para 22.4.12 of CPWA code stipulates that the Monthly Account should be prepared in the Form CPWA-80¹² for presentation to the Divisional officer and submission to the Pay and Accounts Officer. This account is an abstract of the entire receipts and disbursements of the month as worked out in the Abstract Book¹³ and as detailed in the various schedules and registers and shows also in the opening and closing cash balances.

Further, para 22.4.15 of the CPWA code provisioned for submission of Monthly Accounts to the AG office. It should be supported by the various forms as mentioned in **Appendix 5.5**.

Scrutiny of replica data/Front end and test check of divisional data revealed that some of the forms¹⁴ of Monthly Account have not been provisioned in the System. Further, Form 61 which was meant for containing vouchers, transfer entry order, etc., were not available in the system. This resulted in presentation of incomplete monthly accounts of works Department to the AG office.

The Government stated (July 2023) in respect of non-generation of Form-51, Form-65 and supporting forms required to be attached with the monthly accounts, that all the suggestions with respected to the CPWA code will be incorporated. As per the present scenario of technical advancement the CPWA forms may also be rationalised.

5.2.4 Inadequate provision of MPTC forms in the system

The Madhya Pradesh Treasury Code (MPTC) was revised in 2020. It was noticed that provisions for forms/register prescribed in MPTC were not included in the SRS, as the observations detailed in the **Table 5.5** below:

¹² With all supporting registers, schedules, vouchers, etc.

¹³ Form 81.

¹⁴ Form 64A, 61, 67, 76, 76A, 66, 83 and 81.

Table 5.5: Details of observations

Provision of MPTC 2020 form and purpose	Reply of Department
MPTC 8: As per rule 53 challan in form MPTC 8 is given for depositing money through challans for Land revenue and CESS.	The physical challans up to ₹ 10,000 only are being deposited in treasury and rest of the deposits are being made through Cyber Treasury. Reply of DTA is irrelevant as MPTC-8 is an important form to deposit Land revenue and CESS.
MPTC-17: Rule 39 Note 4 provides that when payment of a bill is required to be made through some other person or agency or when payment is desired to be made by means of demand draft, cash order, etc. or when the cash drawn from the Treasury is advanced to a subordinate officer for disbursement, it would be necessary for the drawing officer to make a note to this effect in the bill register <i>i.e.</i> , in form MPTC-17.	All the important fields of Bill Register have been incorporated in IFMIS. Fields which are not important have not been incorporated in the system.
MPTC 78A: Rule 27 (2) provides that if an error is noticed after submission of the account to the AG office, then in that case where error has occurred in treasury while making entry a note in front of such point is to be made. The Treasury Officer should not make any correction in figures, Head of accounts, or any other. For proper transfer, a letter in Form MPTC 78A is to be sent to the AG office.	As the online integration with VLC is not there in the system, hence requisition for correction was provisioned offline. Hence, provision of MPTC-78 was not made in SRS/SDD.

Source: Provisions of Madhya Pradesh Treasury Code and audit observations

Other forms as per provisions in MPTC 2020 were also not provisioned in the IFMIS, as detailed in the **Table 5.6** below:

Table 5.6: Details of provisions

Provision of MPTC 2020 form and purpose
MPTC 55: As per rule 289 all receipts on account of the Public Works Department must be recorded in a register.
MPTC 56: Amounts deposited by Municipalities towards their share of the cost of such Water supply schemes with the Public Health Engineering Division should be entered in the register/schedule of receipts, even though, the amounts are not paid into the Treasury by Officers of the Department.
MPTC 58: Similarly rule 294 <i>ibid</i> provides a consolidated receipt in Form MPTC 58 for the Forest remittances received and credited during the month shall be furnished by the Treasury Officer on the fifth day of the ensuing month to each of the Forest Officers.
MPTC 64: Rule 348 provided that each item of deposit received will be recorded in the register of deposit receipts to be kept up by each civil court in Form MPTC 64.
MPTC 65: All payments made from these deposits will be entered by the court in a separate register of repayment of deposits in Form MPTC 65.
MPTC-75: Rule 347 provided for the maintenance of personal deposit register in MPTC-75.
MPTC 69: Rule 375 provided that a plus and minus memorandum in Form MPTC 69 should be appended to the monthly accounts showing for each local fund the balance at the beginning of the month, the amounts received and credited during the month, and those paid out during the month and the balance at the end of the month.

Source: Provisions of Madhya Pradesh Treasury Code

The Government stated (July 2023) that exercise during various meetings with the AG office for rationalisation of MPTC forms was held and sent to the AG office for approval.

The reply is not acceptable as the Department failed to complete the planning stage before implementation of IFMIS.

5.3 Conclusion

- There was a lack of interface between IFMIS and VLC system. Correction entries mainly pertaining to Receipt head were made without Transfer Entries. Freezing of monthly Account before sending it to the AG office was implemented with delays.
- Provisions of relevant forms of CPWA Code and MPTC were not made properly in the system.

5.4 Recommendations

Audit recommends that:

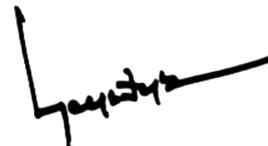
- The Department may ensure that the compatibility issues of IFMIS with the system of the AG office are resolved in order that the Department can submit the accounts to AG in an efficient manner.
- The Department may ensure that the relevant forms of accounts as per CPWA Code and MPTC are provisioned in IFMIS.

Bhopal
The 28 October 2024



(PRIYA PARIKH)
Accountant General
(Audit-II)
Madhya Pradesh

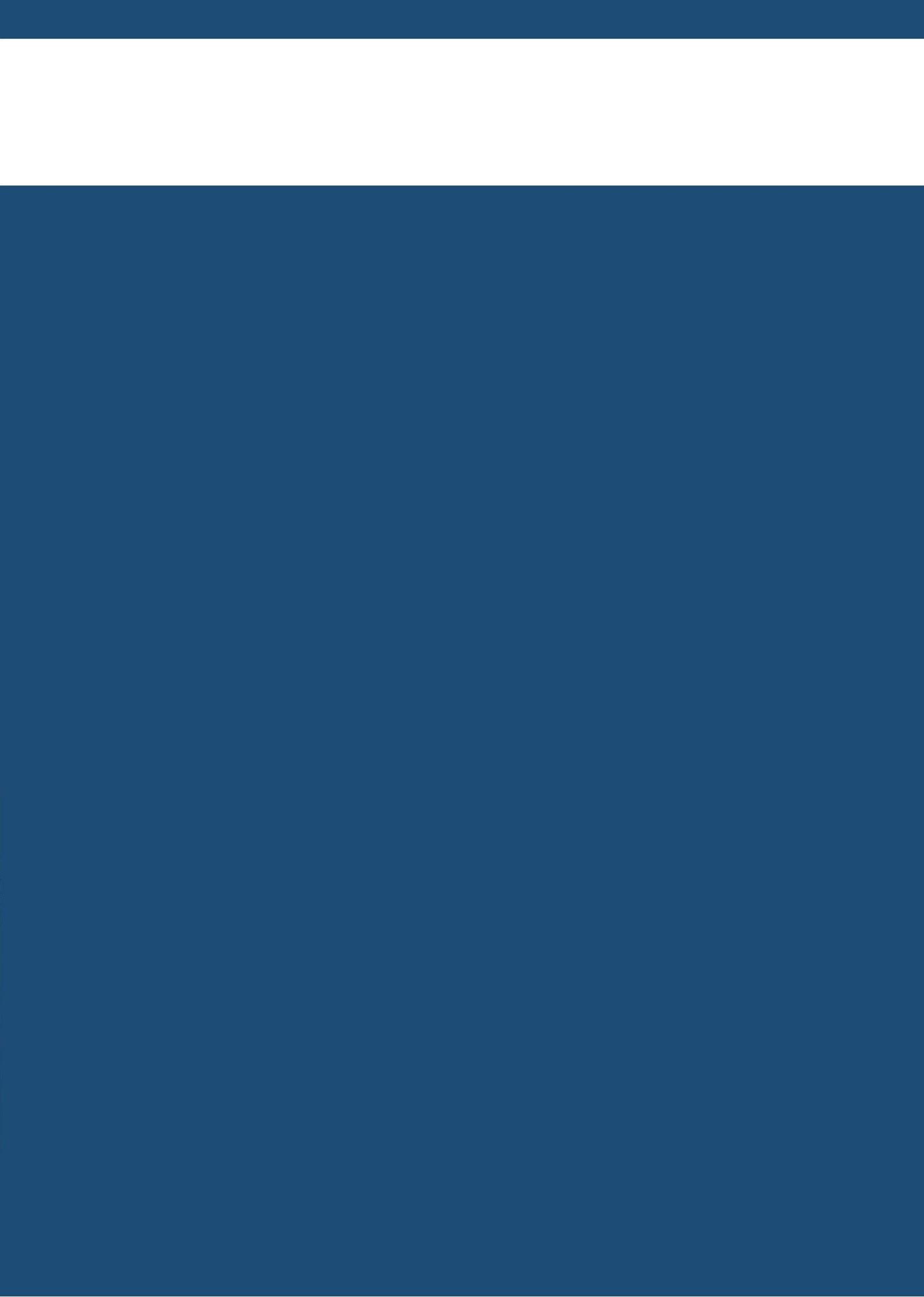
Countersigned



New Delhi
The 29 October 2024

(GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India

Appendices



Appendix 2.1
(Referred to in paragraph 2.1.5)

Details of changes in resources deployment

S. No.	Role	As per Project Plan March 2011 (No. of personnel)	Deployment period of resource as per Project Plan	Remarks by the Department
1	Engagement Manager	2	1 st One week per quarter till Go-Live 2 nd Regular	Absent Replaced and No appearance since SRS approval
2	Project Manager	2	1 st One week per quarter till Go-Live 2 nd Full time at project site	-- Replaced without permission
3	Application Development & Integration Lead	2	1 st One week per quarter till Go-Live 2 nd Regular	Absent from April 2011 Replaced
4	Security Lead	1	In the 1 st year for 5 months	Not available regularly
5	Networking Lead	2	In the 1 st year for 2 months From 4 th month to 16 th month at project site	Replaced Replaced
6	Infrastructure & Data center Lead	2	In the 1 st year for 3 months From 3 rd month up to Go-Live	Absent --
7	Training & change management Lead	2	From 2 nd half month in the duration of 12-16 months	Absent
8	Quality Assurance Lead	2	From month 11 to month of 26 7 days for every quarter	Replaced without permission Absent
9	Domain Specialist Finance	2	Continuous 7 days per month up to Go-Live Full time at project Site	-- Absent from April 2011
10	Domain Specialist HR	3	Full time at project Site Continuous 7 days for 7 th , 8 th , 10 th & 12 th months & 15 days for 15 th month For 8 months from the beginning From 6 th month upto Go-Live	-- Absent -- --
11	Database Administrator Leader	3	Full time at project Site Continuous 7 days per month upto Go-Live	Replaced without permission Replaced without permission
12	Web Administrator	2	Continuous 7 days for 18 th , 20 th , 22 nd & 24 th month Last 7 months upto Go-Live	Absent --

Appendix 2.2
(Referred to in paragraph 2.1.6)
Details of Operational Acceptance tests to be carried out as per RFP Volume-III

Clause of RFP vol.-III	Test	Methodology/techniques
3.2.1.1	Database Test	(a) Verify complete and correct installation of Database Management System (b) Data Integrity Testing
3.2.1.2	Data Sampling	(a) Database Back-up & Recovery Testing (b) Query Testing
3.2.1.3	Functionality Test	(c) Database Connection Test (Determine if the database server will be able to sustain the expected number of connections) (a) Test that the functional requirements specified in all the modules are met (b) All functions MUST be tested when user provide inputs with correct and incorrect inputs (c) Testing of Formats
3.2.1.4	Unit Test	(a) Each module or Component should to be fully tested independently before integration
3.2.1.5	System Test	(a) All specified functionality should exist. This testing verifies the as-built program's functionality and performance with respect to the requirements for the software product (b) All System functions that are accessed through menus should be tested (c) Defect test: Test software defects before implementation (d) House Keeping functions like archiving (e) Easy to use: Graphical user interface as per requirement specification (f) Server, Storage system shutdown and power up test (g) System backup and restoration test
3.2.1.6	Security	(a) Attempt to break the password (b) Time out facility on dormant menu/screen. To continue using the open screens the user MUST re-login (c) Reviewing and Evaluating the Security Controls (d) Conduct penetration testing, security audit and hardening exercises
3.2.1.7	Stress Test	(a) Finding errors that will show themselves under certain combinations of events or data values (b) Heavy repeating of certain actions or inputs (c) Time Test – To determine if individual business transactions run to completion in a reasonable amount of time
3.2.1.8	Reliability Testing	(a) Testing the system for prolonged use at varying levels, or, possibly, constant value at peak level
3.2.1.9	Performance Testing	(a) Testing to probe the system against prescribed timing
3.2.1.10	Consistency Testing	(a) Test the consistency of data and results across the applications
3.2.1.11	Recovery Testing	(a) Testing the response of the system to failures of all sorts including but not limited to power failure
3.2.1.12	Audit Trail	(a) Tracking critical transactions (b) Logging all critical errors
3.2.1.13	Multi-User Capability	(a) Test that the application system can support several users

Clause of RFP vol.-III	Test	Methodology/techniques
3.2.1.14	Help Information Testing	(a) Testing for help information that will be verified for detail and presentation
3.2.1.15	Limit Testing	(a) Test as to how the system reacts to data which is maximal or minimal in the sense of attaining limit (b) The system will be tested beyond the limits specified to verify whether sufficient margins have been built in
3.2.1.16	Volume Test	(a) Test to submit the system to large volumes of data
3.2.1.17	System Integration Test	(a) Testing Components and Component Integration (b) Testing System Interfaces (c) After each system has been fully integrated to create a larger system, each module or sub-system MUST have a defined interface which will be used to call another program component (d) Parameter interface: Data and function references are passed from one component to another (e) Procedure interface: One sub-system encapsulates a set of procedure which is called by other sub-system (f) Message passing interface: One sub-system request a service from another sub system (g) Validation (Completeness) (h) Robustness Testing (i) Testing for 24x7 availability (j) Error Detection & Recovery Testing (k) Measuring response time, throughput and availability (l) Monitoring Resource Utilization (m) Data Conversion
3.2.1.18	Compatibility and Configuration Testing	(a) Operating System and Data Base Compatibility (b) Hardware and Network Compatibility (c) Checking Compliance with recent industry standards (d) Test the compatibility of data to the higher version, as and when applicable
3.2.1.19	Storage Testing	(a) Testing to detect instances when the system exceed the specified limits (e.g. processing or supplying large volume of data)
3.2.1.20	Installation Testing	(a) The ease of installation will be checked (b) Where installation counts are applicable, the number of installations specified will be tested. The system will be checked for a higher number of installations than specified, also to uninstalled to check if the installation count is reduced
3.2.1.21	Environment Testing	(a) The application will be tested whether it works under different environments e.g. application will be tested on different networks
3.2.1.22	Graphical User Interface (GUI) Test	The system will be tested for GUI which will include but will not be limited to: (a) Menus (b) Message Boxes (c) Keyboard Interface (d) Cursor Management (e) Visual Design
3.2.1.23	Manual Procedures	(a) If the system works only with manual aid, an archive utility that requires the manual loading of tapes or a system requiring

Clause of RFP vol.-III	Test	Methodology/techniques
3.2.1.24	Testing User Information Testing	manual switching of remote devices during processing (a) The user documents will be reviewed for clarity, ease of use, details of all required system facilities, and details of all system error messages together with sufficient information to allow the replications of errors
3.2.1.25	Maintainability	(a) Reviewing and Evaluating Maintainability
3.2.1.26	Performance in LAN/WAN environment	(a) Monitoring performance of LAN/WAN
Total	26 test	60 Methodology/techniques

Appendix 2.3
(Referred to in paragraph 2.2.1)

Grant-in-Aid was wrongly debited to Capital Account, instead of Revenue Account

IFMIS Major Head Code	Major Head Operated	Major Head Description	No. of Bills	Net Bill Amount (₹)
1687	5425	Capital Outlay on other Scientific and Environmental Research	20	11,96,00,000
1703	4070	Capital Outlay on other Administrative Services	4	20,14,60,000
1711	4515	Capital Outlay on other Rural Development Programmes	2,060	68,33,82,32,950
1733	4202	Capital Outlay on Education, Sports, Art and Culture	167	1,99,08,86,164
1736	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	566	1,29,85,65,002
1857	4217	Capital Outlay on Urban Development	121	19,00,65,15,900
1896	4235	Capital Outlay on Social Security and Welfare	6	1,54,04,000
1927	4403	Capital Outlay on Animal Husbandry	19	1,47,63,021
1935	4425	Capital Outlay on Co-operation	23	26,92,15,400
1951	4801	Capital Outlay on Power Projects	19	4,48,79,07,000
Grand Total			3,005	95,74,25,49,437
Grand Total in crore				₹ 9,574.25 crore

Appendix 2.4
(Referred to in paragraph 2.4.2.2)
Avoidable change request considered by the Department prior to September 2017

S.No.	Module	Change request needed for	Man-days reported by Supplier & accepted by the department	Man-days considered by the department for payment	Remarks
1	Budget	Budget cross DDO/BCO allotment changes: As per the requirement in the SRS there is no process defined in which BCO can directly provide the allotment to any other BCOs DDOs. A new process is designed completely at BCO level so that BCO can directly allot to other BCOs DDOs	246.50	197.20	In contradiction with the provisions para B 14 of M.P. Budget Manual Vol.I
2	Budget	Plan & Non Plan change: Due to merger of Plan & Non-Plan in FY 2017-18	302.60	242.08	The work was related to Budget line master table and in the replica it was not found to be done.
3	Budget	Tables affected due to merger	246.50	202.20	The work was related to Budget line master table
4	R&D and GST	Challan posting process changes: Single challan screen for allowing offline posting bank scroll wise, Challan wise separate screen has been replaced with single screen.	175.00	139.99	The FRS already provided for Receipt Branch User to upload the soft copy of Receipt E-Scroll if the same is provided by the banks.
Total			781.47	46.89 lakh	
Amount in lakh at the rate of ₹ 6,000 per man-day					

Appendix 2.5
(Referred to in paragraph 2.4.4)
Non-regulation of payment on the basis of module-wise completion and Service Level Agreement

S.No.	Components	(Amount in ₹)						
		Y3 (3 rd year)	Y4 (4 th year)	Y5 (5 th year)	Y6 (6 th year)	Y7 (7 th year)	Y8 (8 th year)	
1	Maintenance and Support charges as per contract	1,92,11,931	1,27,87,231	1,27,87,231	1,27,87,231	1,23,44,943	1,01,33,503	
2	Support & enhancement as per contract	2,25,38,228	2,25,84,554	2,26,32,270	2,26,81,417	2,31,51,919	2,36,32,338	
3	AMC as per contract	6,48,09,571	6,31,01,513	6,40,81,544	6,13,60,385	6,79,57,657	6,18,86,522	
4	Total as per Contract	10,65,59,730	9,84,73,298	9,95,01,045	9,68,29,033	10,34,54,519	10,34,54,519	
5	AMC after deduction of ₹ 36,16,393 on account of non-maintenance of existing equipment (old equipment at time of Agreement)	6,11,93,178	5,94,85,120	6,04,65,151	5,77,43,992	6,43,41,264	5,82,70,129	
6	AMC considered by the department as per the operational HW/SW	2,69,04,070	3,85,60,456	4,91,28,853	4,69,17,870	5,22,78,254	4,73,45,365	
	Paid by the Department							
7	Support & enhancement	2,25,38,228	2,25,84,554	2,26,32,270	2,26,81,417	2,31,51,919	2,36,32,338	
8	AMC paid (@ 90 per cent of AMC considered by the department as per the operational HW/SW)	2,42,13,663	3,47,04,410	4,42,15,968	4,22,26,083	4,70,50,429	4,26,10,828	
9	Total amount paid by the Department	4,67,51,891	5,72,88,964	6,68,48,238	6,49,07,500	7,02,02,348	6,62,43,166	
10	Amount as per weightage for Go-Live modules i.e. 55.5 per cent of AMC paid	1,34,38,583	1,92,60,948	2,45,39,862	2,34,35,476	2,61,12,988	2,36,49,010	
11	Payment was to be made on basis of 60 per cent performance of SLA (10*60 per cent)	80,63,150	1,15,56,569	1,47,23,917	1,40,61,286	1,56,67,793	1,41,89,406	
12	Difference of payment (8-11)	1,61,50,513	2,31,47,841	2,94,92,051	2,81,64,797	3,13,82,636	2,84,21,422	
	Total difference Amount (Total of row 12): ₹ 15,67,59,261 (Say ₹ 15.67 crore)							

Appendix 3.1
(Referred to in paragraph 3.4.4)
Details of challans accounted as Capital outlay instead of Receipts

S.No.	Transaction ID	Receipt Date	Treasury Code	Name of Party	Major Head	Major Head Description	Purpose	Challan No	Amount (in ₹)
1	2000198938694	08/04/20	14925	M/S INDORE PREMIER C	4425	Capital Outlay on Co-operation	Fees	170/99999999/4425/03/20/0000001	51,31,929
2	2000213907726	06/04/21	14925	MUKHY KARYP ADHI	4425	Capital Outlay on Co-operation	Fees	170/99999999/4425/03/21/0000002	3,00,000
3	200219718546	22/09/21	9242	Distt. Woman and Child Development Officer, Umaria	4801	Capital Outlay on Power Projects	Treasury By-Transfer	440/99999999/4801/09/21/0000002	724
4	200219718534	22/09/21	9242	Distt. Woman and Child Development Officer, Umaria	4801	Capital Outlay on Power Projects	Treasury By-Transfer	440/99999999/4801/09/21/0000001	1,063
Total									54,33,716

Appendix 3.2 (A)
(Referred to in paragraph 3.5.2)
Details of wrong IFSC Codes in Vendor Master Table

VNDR_CODE	VNDR_NAME	IFSC_CODE	ACCOUNT_NO
200050435930	DEVIDEEN CHAODHARI	SBIN000405	30897843967
200050441705	MEENA PATEL	PUNB099000	990000100853333
200050442271	Chandrasah Patle	UBIN054216	421602010012356
200050448479	Ashok	SBIN000468	10990090151
200050449763	raamavaranaseeg pitaa malakhaanaseeg	PUNB078800	788000100019822
200050449765	raajendrasinh pitaa nirabhaanasinh	PUNB078800	788000100089609
200050449767	jitendrasinh pitaa mahaadevaprasaad	PUNB078800	7880001000920
200050449769	meenaabaaii bevaa raajendrasinh	PUNB078800	788001700147713
200050449771	dhanukuar bevaa bhagavaanaseeng	PUNB078800	788001700224429
200050452243	GIRJA PD PITA RADHECHARAN	SBIN000474	10633161216
200050452329	PRAHLAD	SBIN000474	30263019702
200050452349	Phulchand Sharma	SBIN000453	10801526030
200050452351	Devendr Aarse	SBIN000453	20349990343
200050452353	Bhagwat Patel	SBIN000453	33826124355
200050452355	Ramsevak Chauve	SBIN000453	10801486085
200050452357	Harprasad Patel	SBIN000453	10801519704
200050452377	RAMSEWAK PITA RAMAUTAR	ALLA021037	22095359158
200050455169	MAHRANI	UBIN055474	594702130001452
200050456475	Ramsingh so sannulal sothiya	PUNB068000	680001700078454
200050457359	Gopal Singh	CBIN00MPDCA	183000594315
200050457369	Bhageetaram Kushwah	CBIN00MPDCA	183000978562
200050457529	Shreemati Davi	CBIN00MPDCA	183002454059
200050458117	Atar Singh	CBIN00MPDCA	183000823187
200050458315	Munshi Baghel	CBIN00MPDCA	683511002836
200050458693	udham singh so raghunath singh	CBIN028221	175000698972
200050462905	SUMITSOHARINARAYAN	SBIN000355	32693630843
200050464233	Heeralal Ahirwar	SBIN000410	31112798693
200050476197	Salikram charmkar	ALLA0	2491828688
200050476441	Kalusingh	BARB0PARAX	11960100002199
200050476451	Munsingh Pataliya	CNRB000474	4142101001984
200050477863	Rahul Chowdhri	CBIN028163	3145103624
200050486267	KAMLESH SO RAMAYAN	BIN0548146	481402010422829
200050487015	RADHA	CBIN028229	3668761216

VNDR_CODE	VNDR_NAME	IFSC_CODE	ACCOUNT_NO
200050487069	PRAKASH CHANDRA SHARMA	BARB0SATNA	24820100012486
200050488755	Bharti Singh	PUNB021400	2104001700071320
200050488769	JYOTI GAUTAM	SBIN001260	33187384737
200050489245	BHYIALAL	PUNB063800	638001700006636
200050502637	SUMITSOHARINARAYAN	SBIN000355	32693630843
200050502925	KAMLESH THATHIYA	SBIN000408	33706134360
200050503119	Guddi Sikarwar	SBIN000578	10526666082
200050509940	Rajeshwari daheriya	SBIN000478	33384386876
200050509994	HIMANSHU PRAVEEN	BARB0BETUL	30720100003410
200050515418	SMT SHASHI THAKUR	HDFC000224	2241000032006
200050519687	dinesh bilwal	SBIN000396	31853462942
200050523397	DAUJASOFOOLCHAND	SBIN007107	34450282716
200050533242	KALYAN SINGH SO SAMRATH SINGH	SBIN000218	53031040148
200050537731	REKHA VERMA	BIN0RRMBGB	80015639171
200050537931	NASRIN MANSURI	SBIN000408	11253064306
200050537933	ANITA JATRE	SBIN004092	30287994353
200050539991	Raghvendra Ramavatar Patel	RRMBGB	8076428906
200050540101	ku akshata paulghantwar	PUNB009100	591001500101397
200050540911	Rajeshwari daheriya	SBIN000478	33384386876
200050541125	AJULATA	SBIN000390	32292877376
200050541938	KAMLESH SO RAMAYAN	BIN0548146	481402010422829
200050543298	PRAN SINGH PAL	SBIN001069	34821958479
200050543300	AMAR SINGH PAL	SBIN001069	34806827943
200050547860	Dhanraj	SBIN000544	32426565675
200050550332	brajendra koshal	CBIN028452	3423749899
200050552638	PREMRANI VISHWAKARMA	PUNB099000	990001700023582
200050553280	NANDRAM SO BHEEKAM	SYN	77562200009864
200050557604	KALPANA	SBIN000280	20317901688
200050559174	SUHAGRANI	PUNB009900	990001700128423
200050560724	Rahul Patel	SBIN000453	33869606474
200050561924	LALBIHARI BAIS	CBIN0MPDCB	685007029233
200050562040	GUDDI GOND	CBIN0R2000	2002041010000600
200050562124	SAVNAM KHAAN 13 I	PUNB019500	1935000104124270
200050566640	MEETA KHEDEKAR	BKID000824	882410100009145
200050567446	MAHENDHRA SO BOGERAM	HDFC	50100205831180
200050580886	PUKHRAJ SO BHAGWAN	IN0005332	10048447813

VNDR_CODE	VNDR_NAME	IFSC_CODE	ACCOUNT_NO
200050589124	SHIVKUMAR BHAIYALAL	ALLA021037	50208954177
200050589226	KRISHNAPAL MITHILA PRASAD	SBIN000851	31056901635
200050589268	LAXMI PRASAD	ALLA02127	50265071375
200050589528	LAXMAN SADHU	ALLA021272	50307369536
200050589888	JAWAHARLAL VALD RAMPRASAD BRA	PUNB044500	445000100190868
200050590602	kalyan so dhansig	UBIN053749	373402011000580
200050590610	gyansing so dhansing	UBIN053349	373402010995895
200050590614	samrat so kalyan	UBIN053349	373402010995599
200050592114	SANGRAM	UBIN053437	373402010997722
200050592148	PREMBAI	UBIN053437	37402011000979
200050595604	karan singh so jawar lal	SBIN003027	20336321865
200050596808	RAWJI BAJAR105	HDFC000036	361050033738
200050596830	RAJNAGAR 1 KALA GOYAL	SBIN000388	30704188150
200050599359	SHIVKUMAR BHAIYALAL	ALLA021037	50208954177
200050599439	KRISHNAPAL MITHILA PRASAD	SBIN000851	31056901635
200050599475	LAXMI PRASAD	ALLA02127	50265071375
200050599617	LAXMAN SADHU	ALLA021272	50307369536
200050599851	JAWAHARLAL VALD RAMPRASAD BRA	PUNB044500	445000100190868
200050602319	SHRI ANIL KUMAR	SBIN000348	10545087171
200050603319	nisa bhuwansingh	PUNB021570	2157001500012320
200050604701	SHAKIL AHMAD	30152	32141457527
200050604703	PAVAN LODHI	30152	32264981154
200050604707	DHARMENDRA SONI	30152	35612790266
200050604709	VINOD JATAV	30152	31930647063
200050604711	DINESH CHOUDHARY	30152	63017555559
200050604713	MUKESH koli	30152	30083751694
200050604715	SUMANT SAHU	30152	31558209677
200050604717	SENDPAL YADAV	30152	33581090511
200050604719	SITARAM PANDEY	30152	53035150226
200050604721	ROSHAN LAL RAJAK	30152	31660351605
200050604723	RAJARAM PAL	30152	63025416333
200050604725	BRAJENDRA SINGH YADAV	30152	33584458971
200050604727	NANDRAM YADAV	30152	35299211670
200050604729	RAJESH JHN	30152	36042330591
200050604731	DEVENDRA SHARMA	30152	31788218921
200050606597	ANIL GUPTA	30152	32043347468

VNDR_CODE	VNDR_NAME	IFSC_CODE	ACCOUNT_NO
200050606599	BALVEER JATAV	30152	34295486534
200050606601	pawan vishwakarma	30088	32573924206
200050606603	RAKESH RAJAK	30152	33733912873
200050606605	DAVENDRA BHARDELIYA	30152	32999656901
200050606607	narendra Chauhan	30152	53035131134
200050606609	ASHISH DUBY	30088	35069382457
200050606611	NARESH BHARGAV	30152	33248312640
200050606613	ANKIT TIWARI	30088	63051632363
200050608618	ANIL KUMAR DEHARIYA	SBIN000348	33436790760
200050608626	MANIKRAO MARSHKOLE	SBIN000348	33060515302
200050608632	DHEERA LAL JHALLU PRASAD	PUNB027300	2723000102019730
200050608644	RAMBIHARI TAGHALIYA KOL	SBIN000474	10633097033
200050608772	MUNNELAL PITA RAMSUJAAN	PUNB044500	445001700053904
200050608894	RANI BEWA UMAKANT	PUNB026700	2675000100023450
200050609814	AASHAK CHANDBHAN DAYARAM	PUNB027300	273000170002
200050619736	Vijay	MAHB00008	60193122135
200050622786	SAROJ	SYNB000771	77182250001204
200050624322	KAMALESHADAFHE	PUNB008300	83001700013274
200050625416	Gorelal Patel	BARB0MACHH	5070100002755
200050634648	Ramsavroop patel	UBIN053250	325502010248167
200050634650	Ganpat	UBIN053250	325502010261561
200050635680	buiya bai	SBIN000417	10779509799
200050638340	Dropati Bai Shrivastav wo Rambabu	UCBA000259	2590110077634
200050638344	Monika Shrivastav so Rambabu	UCBA000259	2593211023845
200050638350	Anjali Narvariya so Ramdyal	UCBA000259	2590110052693
200050638660	PRABHAT KUMAR THAKURAY	SBIN000468	30116692248
200050641496	Madhorao Hiralal	PUNB013430	1390000100073390
200050643013	ARJUN SINGH TAWAR	SBIN	32553765746
200050643332	parvati rameshwar	BKID0NAMRG	603510410001026
200050644796	udham singh so raghunath singh	CBIN028221	1750000698972
200050645086	surendra prasad Tiwari	UBIN054658	466502010559670
200050645870	Raj bhusan singh	ALLA021044	50055861044
200050648392	JOKHU	UBIN054179	484302010004707
200050654216	SHALKU RAMPRSHAD	SBIN000537	34214303217
200050654226	SAMBHU RAMSHAY	SBIN000537	34281142566
200050654252	DURJANSHING FOOLSHING	SBIN000537	34496418555

VNDR_CODE	VNDR_NAME	IFSC_CODE	ACCOUNT_NO
200050654296	PUSPARANI NANHELAL	BIN0MPDCBC	167000078902
200050654318	RAMPRSHAD RAMLAL	UBIN057032	417745175023
200050654366	MOTILAL KARODI	UBIN057032	7300201002925
200050654368	MAHENDRA SHANKAR	UBIN057032	20125101000013
200050654372	BALRAM BATTULAL	UBIN057032	73002010001378
200050655188	VEERSINGH SO BHEROSINGH	UCBA00010	100110025765
200050657843	JAGDEESH	CBIN0MPDCA	180000313778
200050659218	RAJNI	BARB0BHIKA	38978100016034
200050664831	VADANA VANADAN SWA HAYATA SAHOOM SONPURA	SBIN000544	34445571975
200050665121	Y BISWAS	SBIN000348	10545081077
200050665129	bhamari bai gudabal	UCBA000259	2590110123263
200050665165	DINESH KUMAR SO NARVADA PRASAD	PUNB008700	887000100083863
200050665349	RAHUL PITA HUKUM SINGH	UBIN057685	776802010000431
200050665365	VANDNA KORAV	SBIN000842	20396149326
200050668689	REENA	BARB0DEORI	4970100015230
200050669191	PREMLAL SAHU SO PANCHAM	CBIN028015	2347254072
200050669891	AMBREESH SHIVKUMAR	SBIN001143	31684708718
200050669893	CHANDADEVI SHIVKUMAR	SBIN001143	31689503410
200050671285	OMPRAKASH	ALLA021087	50138711405
200050680841	MAYA	UCBA000146	14610110041727
200050683241	GANESHARAM SO NARAYAN SINGH DHATURIYA	CBIN0MPDCB	175000709702
200050683243	VIMLA BAI WO GANESHARAM DHATURIYA	CBIN0MPDCB	175000709611
200050683281	SANDHYA WO RAMRAJSINGH DHATURIYA	CBIN0MPDCB	175000267059
200050683283	RAMCHARAN DULATSINGH DHATURIYA	CBIN0MPDCB	175000267162
200050683289	RAJESH SO BABULAL DHATURIYA	CBIN0MPDCB	175000272659
200050683293	GEETABAI WO GANESHARAM DHATURIYA	CBIN0MPDCB	175001102529
200050683295	GANESHARAM SO RAMPRASAD DHATURIYA	CBIN0MPDCB	175000192025
200050683297	VINEETA WO TEJENDRA SINGH DHATURIYA	CBIN0MPDCB	175006283598
200050683299	TEJENDRA SINGH SO HARINARAYAN DHATURIYA	CBIN0MPDCB	175000293759
200050683301	MAHENDRA SINGH SO HARINARAYAN DHATURIYA	CBIN0MPDCB	175000293840
200050683303	HALKIBAI WO HARINARAYAN DHATURIYA	CBIN0MPDCB	175000293806
200050683309	HARINARAYAN SO NAVAL SINGH DHATURIYA	CBIN0MPDCB	175000199348
200050683343	KASHIBAI RAMSINGH DHATURIYA	CBIN0MPDCB	175000198811
200050683345	PARAMLAL SINGH RAMSINGH DHATURIYA	CBIN0MPDCB	175000198720
200050685371	Pooja Balu Chawda	UCBA000114	11420100003604
200050692987	Mummi Bai Kaurav	SBIN000372	33207652255

VNDR_CODE	VNDR_NAME	IFSC_CODE	ACCOUNT_NO
200050695073	Rakesh radhelal	IBKL000040	939988016
200050695115	Mangal shing Manshing	PUNB004200	420000100238721
200050695119	Radhelal Parmanand	PUNB004200	42000100148020
200050697273	Tejbhan singh	BARBO	37518100001979
200050697281	PREM BAI SAKARWAR	CBIN028151	3150857788
200050697283	KUNTI BAI MANERI	CBIN028151	3388519794
200050697285	RAM BAI JARHA ONE	CBIN028151	3315568931
200050697287	MADHURI BAI KOL BHUNDI	CBIN028151	3937759676
200050697289	KISMAT BAI RAGHOPUR	CBIN028151	3153478458
200050697291	AMSIYA BAI BODLI	CBIN028151	3430579541
200050697293	SUMITRA BAI KARHI	CBIN028151	3272570547
200050697295	JANKI BAI KAUDIYA SIXTY THREE	CBIN028151	3236305083
200050697297	KAUSILYA BAI BARHAIKUDRI	CBIN028151	3095528802
200050700379	IMRAT SO GAPHURKHAN	UCB0000010	10100001477
200050700431	Heeralal Sanodia	PUNB004900	490000100714154
200050701156	AYUSH SAHU	SBIN002153	34798751161
200050702728	Moh Aashif Kureshi	ALLA021240	50263212287
200050705300	Chunwadi	PUNB062400	6240001700021030
200050713147	Mp Pasch Kshe Vidy Vit Co Ltd	SBIN000342	10434283117
200050715258	MAGAN PITA LAMJI	UNB0716300	7163000100041540
200050721133	Bhagirath Ganpat	PUNB013900	1319001700001470
200050721463	Jayant pater	SBIN000355	34459857686
200050722345	PRAKASH LADKA AKHADE DASHNAWAL	SMCB000102	53022456261
200050722827	Rupa Hardash	SBIN003004	20289177184
200050723179	Pravin Raghusingh	BARB0BHARA	8340100011170
200054801953	ANJU PATHAK	SBIN0RRMBGB	80008373693
200056745804	RUKHMANI KALLU	BKID0008916	891610510002559
200059620130	HOTEL UJJAINI UJJAIN MPSTATE TOURISM DEV CORP LTD	HDFC0004989	MPTOUR2118
200063038264	Rangoli Printers	CBIN0R20002	2002041130000320
200065588075	Jagdev Tomar	0	63044057924
200065588076	Veerendra Rathor	0	2002010040510
200065588077	Virendra Kaushik	0	945210100023464
200065597948	GUJRAT SWEETS	CBIN0MPDCAK	655001007649
200066932575	Ekata	0	4063755778
200076396740	Prakhar	BARB0INDORE	6060200000719

Appendix 3.2 (B)
(Referred to in paragraph 3.5.3)
Details of wrong Head of Accounts in case of failed payment transactions up to 30 June 2020

SCROLL_DTL_ID	SCROLL_HDR_ID	DEPOSITOR_NAME	SCHEME_CODE	GROSS AMOUNT (in ₹)	HOA	CREATED_DATE
200011936136	2000310952	PARIYOJANA ADHIARI GOVINDPURA	500272514~1~0120~Failed E-Transactions Ladli Laxmi Scheme	2,59,336	000-8448-00-120-0120-00	7-23-2018 2:30 PM
200011936137	2000310952	PARIYOJANA ADHIARI GOVINDPURA	500272514~1~0120~Failed E-Transactions Ladli Laxmi Scheme	8,96,088	000-8448-00-120-0120-00	7-23-2018 2:30 PM
200011936138	2000310952	PARIYOJANA ADHIARI GOVINDPURA	500272514~1~0120~Failed E-Transactions Ladli Laxmi Scheme	9,01,116	000-8448-00-120-0120-00	7-23-2018 2:30 PM
200011936139	2000310952	PARIYOJANA ADHIARI GOVINDPURA	500272514~1~0120~Failed E-Transactions Ladli Laxmi Scheme	13,62,971	000-8448-00-120-0120-00	7-23-2018 2:30 PM
200011936170	2000310952	PARIYOJANA ADHIARI GOVINDPURA	500272514~1~0120~Failed E-Transactions Ladli Laxmi Scheme	17,67,426	000-8448-00-120-0120-00	7-23-2018 2:32 PM
200011936171	2000310952	PARIYOJANA ADHIARI GOVINDPURA	500272514~1~0120~Failed E-Transactions Ladli Laxmi Scheme	27,35,392	000-8448-00-120-0120-00	7-23-2018 2:32 PM
200011936172	2000310952	PARIYOJANA ADHIARI GOVINDPURA	500272514~1~0120~Failed E-Transactions Ladli Laxmi Scheme	27,78,785	000-8448-00-120-0120-00	7-23-2018 2:32 PM
200011936173	2000310952	PARIYOJANA ADHIARI GOVINDPURA	500272514~1~0120~Failed E-Transactions Ladli Laxmi Scheme	50,60,641	000-8448-00-120-0120-00	7-23-2018 2:32 PM
200011936269	2000310952	PROJECT OFFICE CHILD DEV SER PHANDA BPL	500272514~1~0120~Failed E-Transactions Ladli Laxmi Scheme	16,95,454	000-8448-00-120-0120-00	7-23-2018 2:38 PM
200011936270	2000310952	PROJECT OFFICE CHILD DEV SER PHANDA BPL	500272514~1~0120~Failed E-Transactions Ladli Laxmi Scheme	16,43,795	000-8448-00-120-0120-00	7-23-2018 2:38 PM
200011936287	2000310952	PROJECT OFFICE CHILD DEV SER PHANDA BPL	500272514~1~0120~Failed E-Transactions Ladli Laxmi Scheme	11,37,528	000-8448-00-120-0120-00	7-23-2018 2:41 PM
200011936293	2000310952	PROJECT OFFICE CHILD DEV SER PHANDA BPL	500272514~1~0120~Failed E-Transactions Ladli Laxmi Scheme	9,84,636	000-8448-00-120-0120-00	7-23-2018 2:41 PM
200011936296	2000310952	PROJECT OFFICE CHILD DEV SER PHANDA BPL	500272514~1~0120~Failed E-Transactions Ladli Laxmi Scheme	9,40,349	000-8448-00-120-0120-00	7-23-2018 2:42 PM
200011936297	2000310952	PROJECT OFFICE CHILD DEV SER PHANDA BPL	500272514~1~0120~Failed E-Transactions Ladli Laxmi Scheme	9,09,052	000-8448-00-120-0120-00	7-23-2018 2:42 PM
200011936306	2000310952	PROJECT OFFICE CHILD DEV SER PHANDA BPL	500272514~1~0120~Failed E-Transactions Ladli Laxmi Scheme	8,82,835	000-8448-00-120-0120-00	7-23-2018 2:43 PM
200011936313	2000310952	PROJECT OFFICE CHILD DEV SER PHANDA BPL	500272514~1~0120~Failed E-Transactions Ladli Laxmi Scheme	8,06,454	000-8448-00-120-0120-00	7-23-2018 2:44 PM

SCROLL_DTL_ID	SCROLL_HDR_ID	DEPOSITOR_NAME	SCHEME_CODE	GROSS AMOUNT (in ₹)	HOA	CREATED_DATE
200011936320	2000310952	PHANDA BPL PROJECT OFFICE CHILD DEV SER PHANDA BPL	Transactions Ladli Laxmi Scheme 500272514~1~0120~Failed E- Transactions Ladli Laxmi Scheme	7,75,642	120-0120-00 000-8448-00- 120-0120-00	7-23-2018 2:45 PM
200012485613	2000336968	PROJECT OFFICER ICDS NMH	500272514~1~0120~Failed E- Transactions Ladli Laxmi Scheme	11,85,069	000-8448-00- 120-0120-00	11-2-2018 4:17 PM
200012575393	2000343561	PROJECT OFFICER ICDS NMH	500272514~1~0120~Failed E- Transactions Ladli Laxmi Scheme	24,10,007	000-8448-00- 120-0120-00	12-6-2018 3:30 PM
200012791365	2000351687	PROJECT OFFICER GRAMIN MAHILA AWAM BAL VIKAS MNS	500272514~1~0120~Failed E- Transactions Ladli Laxmi Scheme	8,88,976	000-8448-00- 120-0120-00	1-10-2019 5:10 PM
200012791366	2000351687	PROJECT OFFICER GRAMIN MAHILA AWAM BAL VIKAS MNS	500272514~1~0120~Failed E- Transactions Ladli Laxmi Scheme	9,32,885	000-8448-00- 120-0120-00	1-10-2019 5:10 PM
200012847423	2000353695	POICDS KASRAWAD	500272514~1~0120~Failed E- Transactions Ladli Laxmi Scheme	13,95,216	000-8448-00- 120-0120-00	1-19-2019 5:28 PM
200012847424	2000353695	POICDS KASRAWAD	500272514~1~0120~Failed E- Transactions Ladli Laxmi Scheme	10,46,412	000-8448-00- 120-0120-00	1-19-2019 5:28 PM
200013417640	2000375773	PARIYOJNA ADHIKARI GAROTH	500272514~1~0120~Failed E- Transactions Ladli Laxmi Scheme	11,78,398	000-8448-00- 120-0120-00	4-10-2019 4:34 PM
200013470948	2000378697	PROJECT OFFICER MAHILA BAL VIKAS MALHARGARH MDS	500272514~1~0120~Failed E- Transactions Ladli Laxmi Scheme	13,26,120	000-8448-00- 120-0120-00	4-25-2019 4:52 PM
200013691801	2000390100	PROJECT OFFICER ICDS NMH	500272514~1~0120~Failed E- Transactions Ladli Laxmi Scheme	8,84,642	000-8448-00- 120-0120-00	6-14-2019 3:22 PM
200014329354	2000423930	SBI Mandla	500272514~1~0120~Failed E- Transactions Ladli Laxmi Scheme	4,500	000-8448-00- 120-0120-00	11-1-2019 2:24 PM
200014329444	2000423930	SBI Mandla	500272514~1~0120~Failed E- Transactions Ladli Laxmi Scheme	6,120	000-8448-00- 120-0120-00	11-1-2019 2:29 PM
200014329445	2000423930	SBI Mandla	500272514~1~0120~Failed E- Transactions Ladli Laxmi Scheme	5,000	000-8448-00- 120-0120-00	11-1-2019 2:29 PM
200014329446	2000423930	SBI Mandla	500272514~1~0120~Failed E- Transactions Ladli Laxmi Scheme	6,000	000-8448-00- 120-0120-00	11-1-2019 2:29 PM
200014329447	2000423930	SBI Mandla	500272514~1~0120~Failed E- Transactions Ladli Laxmi Scheme	10,760	000-8448-00- 120-0120-00	11-1-2019 2:29 PM
200014329454	2000423930	SBI Mandla	500272514~1~0120~Failed E- Transactions Ladli Laxmi Scheme	37,770	000-8448-00- 120-0120-00	11-1-2019 2:29 PM
200014329448	2000423930	SBI Mandla	500272514~1~0120~Failed E- Transactions Ladli Laxmi Scheme	4,279	000-8448-00- 120-0120-00	11-1-2019 2:29 PM

SCROLL_DTL_ID	SCROLL_HDR_ID	DEPOSITOR_NAME	SCHEME_CODE	GROSS AMOUNT (in ₹)	HOA	CREATED_DATE
200014329449	2000423930	SBI Mandla	500272514~1~0120~Failed E-Transactions Ladli Laxmi Scheme	15,000	000-8448-00-120-0120-00	11-1-2019 2:29 PM
200014329450	2000423930	SBI Mandla	500272514~1~0120~Failed E-Transactions Ladli Laxmi Scheme	6,052	000-8448-00-120-0120-00	11-1-2019 2:29 PM
200014329451	2000423930	SBI Mandla	500272514~1~0120~Failed E-Transactions Ladli Laxmi Scheme	11,876	000-8448-00-120-0120-00	11-1-2019 2:29 PM
200014329452	2000423930	SBI Mandla	500272514~1~0120~Failed E-Transactions Ladli Laxmi Scheme	8,100	000-8448-00-120-0120-00	11-1-2019 2:29 PM
200014329453	2000423930	SBI Mandla	500272514~1~0120~Failed E-Transactions Ladli Laxmi Scheme	1,00,624	000-8448-00-120-0120-00	11-1-2019 2:29 PM
200014329455	2000423930	SBI Mandla	500272514~1~0120~Failed E-Transactions Ladli Laxmi Scheme	762	000-8448-00-120-0120-00	11-1-2019 2:29 PM
200014329456	2000423930	SBI Mandla	500272514~1~0120~Failed E-Transactions Ladli Laxmi Scheme	14,040	000-8448-00-120-0120-00	11-1-2019 2:29 PM
200014329457	2000423930	SBI Mandla	500272514~1~0120~Failed E-Transactions Ladli Laxmi Scheme	3,750	000-8448-00-120-0120-00	11-1-2019 2:29 PM
200014329458	2000423930	SBI Mandla	500272514~1~0120~Failed E-Transactions Ladli Laxmi Scheme	20,000	000-8448-00-120-0120-00	11-1-2019 2:29 PM
200014329459	2000423930	SBI Mandla	500272514~1~0120~Failed E-Transactions Ladli Laxmi Scheme	44,109	000-8448-00-120-0120-00	11-1-2019 2:29 PM
200014561091	2000435906	PROJECT OFFICER ICDS NMH	500272514~1~0120~Failed E-Transactions Ladli Laxmi Scheme	1,90,036	000-8448-00-120-0120-00	12-20-2019 12:07 PM
200014789013	2000443932	Project Officer Icds Sondwa Distt Alirajpur	500272514~1~0120~Failed E-Transactions Ladli Laxmi Scheme	6,37,243	000-8448-00-120-0120-00	1-21-2020 2:44 PM
200014789014	2000443932	Project Officer Icds Sondwa Distt Alirajpur	500272514~1~0120~Failed E-Transactions Ladli Laxmi Scheme	7,10,052	000-8448-00-120-0120-00	1-21-2020 2:44 PM
200014789015	2000443932	Project Officer Icds Sondwa Distt Alirajpur	500272514~1~0120~Failed E-Transactions Ladli Laxmi Scheme	8,54,114	000-8448-00-120-0120-00	1-21-2020 2:44 PM
200014789016	2000443932	Project Officer Icds Sondwa Distt Alirajpur	500272514~1~0120~Failed E-Transactions Ladli Laxmi Scheme	2,55,570	000-8448-00-120-0120-00	1-21-2020 2:44 PM
200014970332	2000451906	PROJECT OFFICER ICDS RAMPURA DIST NMH	500272514~1~0120~Failed E-Transactions Ladli Laxmi Scheme	14,27,195	000-8448-00-120-0120-00	2-24-2020 3:34 PM
Total	49 cases			4,11,58,177		

Appendix 3.3
(Referred to in paragraph 3.5.5)

Details of Cases of Refund of Revenue in which the Refund was given to ineligible Parties, who had not deposited original Challans

S.No.	REFREVBIL_DTL_TXN_ID	Refund Date	Amount Originally Deposited (in ₹)	Amount Refunded (in ₹)	Challan No	Party Name by which Original Amount was deposited	Party Name to which Refund was given	Major Head	Purpose	Treasury Display Code	Challan Date	Time Gap in Refund (Days)
1	2000665419	09-09-2020	8,700	8,000.00	003018041/051/280720	व च o p d	? o p d	0030		051	28-07-2020	43
2	2000414702	07-11-2019	14,474	1,124.00	010/1777777/8658/11/184/5550	Divisional Project Engineer Balaghat	EE RES BALAGHAT	8658	WORK BY-TRANSFERR	010	21-10-2019	17
3	2000601875	03-06-2020	150	67,275.00	014/9999999/8443/10/19/000001	Gyanchand jain Waraseoni	SBI Waraseoni	8443	rent	014	03-10-2019	244
4	2000306304	21-05-2019	58,199	58,199.00	030/9999999/8443/04/19/000019	0303102001	0301402001	8443	FEP	030	04-04-2019	47
5	2000683593	09-10-2020	27,800	27,800.00	030/9999999/8443/06/20/000162	0302506019	0302106019	8443	FAILE PAYMENT	030	20-06-2020	111
6	2000683594	09-10-2020	27,800	27,800.00	030/9999999/8443/06/20/000162	0302506019	0302106019	8443	FAILE PAYMENT	030	20-06-2020	111
7	2000680189	06-10-2020	27,800	27,800.00	030/9999999/8443/06/20/000162	0302506019	0302106019	8443	FAILE PAYMENT	030	20-06-2020	108
8	2000439117	12-12-2019	1,43,900	1,43,900.00	030/9999999/8443/11/19/000085	DDO CODE 0302506024	DDO CODE 0301003004	8443	E-PAY FAILED	030	06-11-2019	36
9	2000449493	02-01-2020	1,43,900	1,43,900.00	030/9999999/8443/11/19/000085	DDO CODE 0302506024	DDO CODE 0301003004	8443	E-PAY FAILED	030	06-11-2019	57
10	2000459442	10-01-2020	1,43,900	1,43,900.00	030/9999999/8443/11/19/000085	DDO CODE 0302506024	DDO CODE 0301003004	8443	E-PAY FAILED	030	06-11-2019	65
11	2000459575	10-01-2020	1,43,900	1,43,900.00	030/9999999/8443/11/19/000085	DDO CODE 0302506024	DDO CODE 0301003004	8443	E-PAY FAILED	030	06-11-2019	65
12	2000641599	31-07-2020	60,660	2,000.00	030/9999999/8443/12/19/000001	DFO P BETUL	0300709002	8443	PERSONAL DEPOSIT	030	02-12-2019	242
13	2000663928	07-09-2020	60,660	2,000.00	030/9999999/8443/12/19/000001	DFO P BETUL	0300709002	8443	PERSONAL DEPOSIT	030	02-12-2019	280
14	2000415928	08-11-2019	78,018	78,018.00	044/9999999/8443/11/19/000002	DDO CODE CEOMEHGAO	DDO CODE 0442003049 BEO	8443	NA	044	04-11-2019	4

S.No.	REFREVBIL_DTL_TXN_ID	Refund Date	Amount Originally Deposited (in ₹)	Amount Refunded (in ₹)	Challan No	Party Name by which Original Amount was deposited	Party Name to which Refund was given	Major Head	Purpose	Treasury Display Code	Challan Date	Time Gap in Refund (Days)
15	2000126046	30-07-2018	20,000	1,22,306.00	070/9999999/8443/05/18/000012	SBI cwa 0705802015	MEHGAON SBI cwa 0701003003	8443	failed e payment	070	21-05-2018	70
16	2000225781	19-12-2018	7,75,294	7,500.00	070/9999999/8443/05/18/000015	SBI cwa 07002506001	SBI cwa 0705002001	8443	failed e payment	070	21-05-2018	212
17	200014334	19-05-2018	7,384	12,52,500.00	070/9999999/8443/05/18/000016	SBI cwa 0701003001	SBI cwa 0700405999	8443	failed e payment	070	21-05-2018	-2
18	200014244	18-05-2018	7,384	12,52,500.00	070/9999999/8443/05/18/000016	SBI cwa 0701003001	SBI cwa 0700405999	8443	failed e payment	070	21-05-2018	-3
19	200036006	06-06-2018	7,241	65,500.00	070/9999999/8443/05/18/000018	SBI cwa 0701003001	SBI cwa 0703502001	8443	failed e payment	070	21-05-2018	16
20	2000182892	10-09-2018	4,560	6,055.00	070/9999999/8443/05/18/000019	SBI cwa 0701402001	SBI cwa 0701003004	8443	failed e payment	070	21-05-2018	112
21	2000122631	26-07-2018	10,150	7,38,622.00	070/9999999/8443/05/18/000020	SBI cwa 0705002001	SBI cwa 0700709004	8443	failed e payment	070	21-05-2018	66
22	200029109	01-06-2018	1,48,842	30,870.00	070/9999999/8443/05/18/000021	SBI cwa 0701003003	SBI cwa 0700709004	8443	failed e payment	070	21-05-2018	11
23	2000136040	06-08-2018	6,000	49,703.00	070/9999999/8443/05/18/000022	SBI cwa 0705002001	SBI cwa 0700709004	8443	failed e payment	070	21-05-2018	77
24	200084948	03-07-2018	19,581	44,640.00	070/9999999/8443/05/18/000024	SBI cwa 0705403001	SBI cwa 0700704013	8443	failed e payment	070	21-05-2018	43
25	2000189324	19-09-2018	47,075	10,000.00	070/9999999/8443/05/18/000025	SBI cwa 0701003003	SBI cwa 0703802002	8443	failed e payment	070	21-05-2018	121
26	2000198768	06-10-2018	47,075	10,000.00	070/9999999/8443/05/18/000025	SBI cwa 0701003003	SBI cwa 0703802002	8443	failed e payment	070	21-05-2018	138
27	200013754	18-05-2018	1,326	7,500.00	070/9999999/8443/05/18/000026	SBI cwa 0704206005	SBI cwa 0700709004	8443	failed e payment	070	21-05-2018	-3
28	2000184896	11-09-2018	1,326	7,500.00	070/9999999/8443/05/18/000026	SBI cwa 0704206005	SBI cwa 0700709004	8443	failed e payment	070	21-05-2018	113
29	200062983	22-06-2018	2,581	22,742.00	070/9999999/8443/05/18/000027	kukkt palan imlikheda	SBI cwa 0702506009	8443	p d	070	21-05-2018	32
30	2000119091	24-07-2018	2,581	22,742.00	070/9999999/8443/05/18/000027	kukkt palan imlikheda	SBI cwa 0702506009	8443	p d	070	21-05-2018	64
31	200084946	03-07-2018	4,362	2,23,910.00	070/9999999/8443/05/18/000027	kukkt palan imlikheda	SBI cwa 0702506009	8443	p d	070	21-05-2018	43

S.No.	REFREVBIL_DTL_TXN_ID	Refund Date	Amount Originally Deposited (in ₹)	Amount Refunded (in ₹)	Challan No	Party Name by which Original Amount was deposited	Party Name to which Refund was given	Major Head	Purpose	Treasury Display Code	Challan Date	Time Gap in Refund (Days)
32	200091050	06-07-2018	5,290	6,450.00	05/18/000028 070/9999999/8443/ 05/18/000029	imlikheda kukkut palan imlikheda	0700704013 SBI cwa 0702003006	8443	p d	070	21-05-2018	46
33	200093035	07-07-2018	5,290	6,450.00	070/9999999/8443/ 05/18/000029	kukkut palan imlikheda	SBI cwa 0702003006	8443	p d	070	21-05-2018	47
34	2000420730	15-11-2019	20,000	13,800.00	162/9999999/8443/ 11/19/000004	SBI itarsi	s b i it1622506008	8443	failed transaction	162	21-11-2019	-6
35	2000440661	16-12-2019	20,000	9,958.00	162/9999999/8443/ 12/19/000002	SBI	s b i t 1623102009	8443	failed	162	11-12-2019	5
36	2000648511	11-08-2020	65,899	76,838.00	351/9999999/8443/ 03/20/000003	PRINCIPAL GOVT DEGREE COLLEGE 3513802003	TEHSILDAR JAWAR 3510709002	8443	E PAYMENT FAILED	351	18-03-2020	146
37	2000667980	14-09-2020	65,899	59,187.00	351/9999999/8443/ 03/20/000003	PRINCIPAL GOVT DEGREE COLLEGE 3513802003	TEHSILDAR JAWAR 3510709002	8443	E PAYMENT FAILED	351	18-03-2020	180
				49,22,889								
				37 Cases								

Appendix 3.4 (A)
(Referred to in paragraph 3.6.2)
Budget Figure Comparison for the Year 2019-20

YEAR_ FROM	YEAR_ TO	Budget Allotment to BCO				Budget as per budget table				Difference Voted (7-4)	Difference Charged (8-5)
		DEMAND	VOTED	CHARGED	GNCND	VOTED	CHARGED				
1	2	3	4	5	6	7	8	9	10		
2019	2020	.	-	1,44,32,07,48,000	.	-	1,44,32,07,48,000	-	-		
2019	2020	..	-	1,48,03,33,73,000	..	-	1,48,03,33,73,000	-	-		
2019	2020	001	7,01,07,20,598	62,25,01,000	001	7,54,32,59,404	34,80,01,750	53,25,38,806	-27,44,99,250		
2019	2020	002	92,60,17,000	-	002	99,97,28,000	-	7,37,11,000	-		
2019	2020	003	75,57,16,17,906	1,21,60,000	003	76,47,52,36,000	1,52,00,000	90,36,18,094	30,40,000		
2019	2020	004	66,87,72,200	1,44,000	004	79,26,08,000	1,80,000	12,38,35,800	36,000		
2019	2020	005	4,21,72,93,600	-	005	4,30,16,71,000	-	8,43,77,400	-		
2019	2020	006	1,18,11,61,93,700	1,04,82,24,200	006	1,46,23,63,60,543	1,30,98,53,000	28,12,01,66,843	26,16,28,800		
2019	2020	007	33,24,54,74,000	15,68,000	007	34,80,95,41,000	19,60,000	1,56,40,67,000	3,92,000		
2019	2020	008	20,62,47,49,400	2,16,24,000	008	20,82,44,09,001	2,06,34,000	19,96,59,601	-9,90,000		
2019	2020	009	26,36,03,600	-	009	27,88,21,000	-	1,52,17,400	-		
2019	2020	010	27,23,09,64,802	72,00,000	010	23,80,01,94,201	90,00,000	-3,43,07,70,601	18,00,000		
2019	2020	011	10,12,11,97,000	-	011	10,48,99,37,001	-	36,87,40,001	-		
2019	2020	012	97,35,36,06,800	5,76,10,07,200	012	1,06,72,89,94,000	7,20,12,59,000	9,37,53,87,200	1,44,02,51,800		
2019	2020	013	2,02,54,27,82,200	32,00,000	013	2,26,08,44,94,105	40,00,000	23,54,17,11,905	8,00,000		
2019	2020	014	11,33,69,78,400	15,86,000	014	11,82,64,67,001	17,86,000	48,94,88,601	2,00,000		
2019	2020	015	1,600	-	015	2,000	-	400	-		
2019	2020	016	98,25,69,600	17,17,500	016	1,00,90,65,000	20,16,500	2,64,95,400	2,99,000		
2019	2020	017	22,66,12,53,800	48,000	017	25,11,46,23,000	60,000	2,45,33,69,200	12,000		
2019	2020	018	8,15,05,78,600	2,37,800	018	9,25,94,56,000	2,71,000	1,10,88,77,400	33,200		
2019	2020	019	74,66,49,74,600	7,20,00,000	019	76,47,67,83,003	7,25,00,000	1,81,18,08,403	5,00,000		
2019	2020	020	40,49,77,74,800	5,30,00,000	020	32,90,27,56,000	5,50,00,000	-7,59,50,18,800	20,00,000		
2019	2020	021	73,67,41,200	-	021	81,39,50,000	-	7,72,08,800	-		
2019	2020	022	85,18,77,54,800	15,40,00,000	022	85,57,28,61,009	15,50,00,000	38,51,06,209	10,00,000		
2019	2020	023	73,37,45,57,700	1,16,00,000	023	80,26,30,70,907	1,16,00,000	6,88,85,13,207	-		
2019	2020	024	81,50,92,97,000	3,20,00,00,000	024	86,42,08,20,604	3,20,00,00,000	4,91,15,23,604	-		
2019	2020	025	3,54,17,34,400	5,61,64,00,000	025	3,30,65,39,000	7,02,05,00,000	-23,51,95,400	1,40,41,00,000		
2019	2020	026	2,03,15,11,000	80,000	026	2,26,13,22,000	1,00,000	22,98,11,000	20,000		
2019	2020	027	1,68,76,09,46,200	-	027	1,69,61,42,96,001	-	85,33,49,801	-		

YEAR FROM	YEAR TO	Budget Allotment to BCO			Budget as per budget table			Difference Voted (7-4)	Difference Charged (8-5)
		DEMAND	VOTED	CHARGED	GNCND	VOTED	CHARGED		
1	2	3	4	5	6	7	8	9	10
2019	2020	028	95,04,26,400	61,81,800	028	96,39,29,000	61,85,000	1,35,02,600	3,200
2019	2020	029	19,02,29,81,200	1,79,05,11,200	029	15,88,94,75,001	1,83,16,84,000	-3,13,35,06,199	4,11,72,800
2019	2020	030	39,73,73,81,000	3,84,800	030	39,25,55,58,000	4,81,000	-48,18,23,000	96,200
2019	2020	031	2,53,97,39,200	48,000	031	2,58,73,49,101	60,000	4,76,09,901	12,000
2019	2020	032	3,70,94,44,800	8,000	032	4,50,07,85,000	10,000	79,13,40,200	2,000
2019	2020	033	89,17,85,22,000	4,40,000	033	88,70,17,54,001	5,50,000	-47,67,67,999	1,10,000
2019	2020	034	8,64,88,46,487	1,44,000	034	9,37,91,53,204	1,80,000	73,03,06,717	36,000
2019	2020	035	9,82,80,69,400	800	035	11,21,93,86,000	1,000	1,39,13,16,600	200
2019	2020	036	1,10,05,81,600	1,92,000	036	1,12,30,38,000	2,40,000	2,24,56,400	48,000
2019	2020	037	2,15,92,83,600	96,000	037	2,39,33,69,000	1,20,000	23,40,85,400	24,000
2019	2020	038	5,53,13,43,400	8,00,000	038	5,57,78,24,000	10,00,000	4,64,80,600	2,00,000
2019	2020	039	13,12,39,91,800	1,00,000	039	15,50,45,61,102	1,25,000	2,38,05,69,302	25,000
2019	2020	040	36,70,75,23,264	54,00,000	040	37,03,38,65,101	60,00,000	32,63,41,837	6,00,000
2019	2020	041	800	-	041	1,000	-	200	-
2019	2020	042	1,29,35,86,400	800	042	1,34,42,52,000	1,000	5,06,65,600	200
2019	2020	043	1,90,43,06,600	4,00,000	043	2,01,22,42,000	5,00,000	10,79,35,400	1,00,000
2019	2020	044	25,35,78,54,200	8,00,000	044	25,69,69,78,000	10,00,000	33,91,23,800	2,00,000
2019	2020	045	1,61,92,77,000	4,00,000	045	1,62,86,69,000	4,00,000	93,92,000	-
2019	2020	046	2,16,85,02,400	-	046	2,46,71,92,000	-	29,86,89,600	-
2019	2020	047	16,14,13,44,000	4,80,000	047	16,70,32,83,000	6,00,000	56,19,39,000	1,20,000
2019	2020	048	33,23,95,69,200	35,00,000	048	30,71,57,64,000	3,27,00,000	-2,52,38,05,200	2,92,00,000
2019	2020	049	14,23,28,05,400	8,00,000	049	14,54,70,31,000	10,00,000	31,42,25,600	2,00,000
2019	2020	050	9,95,18,31,000	96,000	050	11,27,19,64,000	1,20,000	1,32,01,33,000	24,000
2019	2020	051	86,55,23,400	40,000	051	1,09,32,88,102	50,000	22,77,64,702	10,000
2019	2020	052	24,56,09,83,200	-	052	23,00,20,39,000	-	-1,55,89,44,200	-
2019	2020	053	2,58,17,67,1,200	-	053	2,70,45,46,37,000	-	12,27,78,65,800	-
2019	2020	054	1,51,36,97,600	-	054	1,60,92,16,000	-	9,55,18,400	-
2019	2020	055	50,68,14,94,200	12,00,000	055	49,94,84,23,434	13,00,000	-73,30,70,766	1,00,000
2019	2020	056	1,54,26,86,400	48,000	056	1,70,08,77,000	60,000	15,81,90,600	12,000
2019	2020	057	1,000	-	057	1,000	-	-	-
2019	2020	058	33,83,83,30,000	-	058	1,47,03,78,27,000	-	1,13,19,94,97,000	-
2019	2020	059	14,00,00,00,000	-	059	14,00,00,00,000	-	-	-
2019	2020	060	3,32,23,33,000	-	060	3,42,23,33,003	-	10,00,00,003	-

YEAR FROM	YEAR TO	Budget Allotment to BCO			Budget as per budget table			Difference Voted (7-4)	Difference Charged (8-5)
		DEMAND	VOTED	CHARGED	GNCID	VOTED	CHARGED		
1	2	3	4	5	6	7	8	9	10
2019	2020	061	2,73,17,400	-	061	2,73,18,000	-	600	-
2019	2020	062	2,11,26,46,600	57,600	062	2,11,40,77,000	72,000	14,30,400	14,400
2019	2020	063	32,17,07,600	-	063	33,23,68,000	-	1,06,60,400	-
2019	2020	064	69,00,72,15,200	6,01,73,60,000	064	75,16,85,75,003	6,02,17,00,000	6,16,13,59,803	43,40,000
2019	2020	065	1,02,95,84,000	-	065	1,07,74,46,000	-	4,78,62,000	-
2019	2020	066	8,90,50,75,400	-	066	8,94,53,83,000	-	4,03,07,600	-
2019	2020	067	8,26,66,85,000	2,40,00,000	067	8,93,18,98,101	3,00,00,000	66,52,13,101	60,00,000
2019	2020	068	2,18,79,86,000	-	068	2,71,21,91,000	-	52,42,05,000	-
2019	2020	069	29,70,76,600	-	069	31,51,11,000	-	1,80,34,400	-
2019	2020	070	88,20,200	-	070	90,93,000	-	2,72,800	-
2019	2020	071	30,86,36,800	-	071	35,54,42,000	-	4,68,05,200	-
2019	2020	072	1,800	-	072	2,000	-	200	-
Total			19,90,45,14,50,257	3,16,79,59,07,700		21,96,98,22,32,933	3,19,71,91,81,250	2,06,53,07,82,676	2,92,32,73,550

Appendix 3.4 (B)
(Referred to in paragraph 3.6.2)
Budget Figure Comparison for the Year 2020-21

YEAR FROM	YEAR TO	BUDGET ALLOTMENT TO BCO					BUDGET AS PER BUDGET TABLE					Diff Charged (8-5)
		DEMAND	VOTED	CHARGED	GNCED	VOTED	CHARGED	Diff Voted (7-4)	Diff Charged (8-5)			
1	2	3	4	5	6	7	8	9	10			
2020	2021	.	-	1,71,15,23,54,700	.	-	1,70,09,31,46,100	-	-	-1,05,92,08,600		
2020	2021	..	-	1,82,23,92,43,400	..	-	1,63,46,13,06,000	-	-	-18,77,79,37,400		
2020	2021	001	7,75,77,22,000	61,04,01,600	1	7,52,53,04,000	39,97,20,100	-23,24,18,000	-	-21,06,81,500		
2020	2021	002	1,34,43,45,600	-	2	1,33,93,76,000	-	-49,69,600	-	-		
2020	2021	003	80,23,08,60,100	1,52,50,000	3	79,96,92,92,700	1,52,50,000	-26,15,67,400	-	-		
2020	2021	004	97,05,03,500	3,00,000	4	94,91,44,000	3,00,000	-2,13,59,500	-	-		
2020	2021	005	4,55,88,39,500	-	5	4,52,28,11,000	-	-3,60,28,500	-	-		
2020	2021	006	1,74,62,09,67,600	3,30,12,31,800	6	1,74,26,92,61,400	3,30,05,47,000	-35,17,06,200	-	-6,84,800		
2020	2021	007	37,40,01,58,100	23,00,000	7	37,34,00,82,000	23,00,000	-6,00,76,100	-	-		
2020	2021	008	36,98,82,98,500	4,08,49,800	8	36,74,27,52,000	3,98,49,000	-24,55,46,500	-	-10,00,800		
2020	2021	009	74,26,75,000	-	9	12,59,12,000	-	-61,67,63,000	-	-		
2020	2021	010	28,28,25,04,900	48,80,000	10	23,89,54,82,500	45,99,000	-4,38,70,22,400	-	-2,81,000		
2020	2021	011	9,88,03,87,400	25,000	11	9,11,12,29,000	25,000	-76,91,58,400	-	-		
2020	2021	012	1,18,81,62,04,200	1,000	12	1,09,76,19,37,000	1,000	-9,05,42,67,200	-	-		
2020	2021	013	1,46,70,96,07,000	34,00,000	13	1,40,62,21,29,000	34,00,000	-6,08,74,78,000	-	-		
2020	2021	014	9,91,53,60,800	13,88,000	14	9,43,97,75,000	13,88,000	-47,55,85,800	-	-		
2020	2021	015	25,63,75,000	1,00,000	15	25,45,75,000	1,00,000	-18,00,000	-	-		
2020	2021	016	1,29,57,52,700	17,35,000	16	1,28,30,32,000	17,35,000	-1,27,20,700	-	-		
2020	2021	017	9,86,73,11,800	2,00,000	17	6,40,97,14,000	2,00,000	-3,45,75,97,800	-	-		
2020	2021	018	9,84,70,01,500	3,37,600	18	9,75,54,48,000	3,00,000	-9,15,53,500	-	-37,600		
2020	2021	019	76,38,47,91,300	25,50,000	19	75,63,13,52,900	25,50,000	-75,34,38,400	-	-		
2020	2021	020	51,46,04,33,400	5,00,00,000	20	42,17,56,29,000	5,00,00,000	-9,28,48,04,400	-	-		
2020	2021	021	62,37,41,000	-	21	62,35,01,000	-	-2,40,000	-	-		
2020	2021	022	68,49,63,50,500	10,11,00,000	22	56,92,51,44,000	10,11,00,000	-11,57,12,06,500	-	-		
2020	2021	023	68,91,24,33,700	1,05,12,000	23	63,05,48,18,400	1,00,00,000	-5,85,76,15,300	-	-5,12,000		
2020	2021	024	68,13,08,72,400	2,55,00,00,000	24	65,81,65,95,000	2,55,00,00,000	-2,31,42,77,400	-	-		
2020	2021	025	58,26,83,200	7,50,05,00,000	25	33,14,06,000	7,50,05,00,000	-25,12,77,200	-	-		
2020	2021	026	1,72,24,18,700	2,00,000	26	1,63,53,33,000	2,00,000	-8,70,85,700	-	-		
2020	2021	027	1,90,11,29,71,900	2,00,000	27	1,89,49,38,34,000	2,00,000	-61,91,37,900	-	-		
2020	2021	028	98,10,09,200	65,22,800	28	97,62,28,000	65,21,000	-47,81,200	-	-1,800		

		BUDGET ALLOTMENT TO BCO						BUDGET AS PER BUDGET TABLE					
YEAR FROM	YEAR TO	DEMAND	VOTED	CHARGED	GNCd	VOTED	CHARGED	Diff Voted (7-4)	Diff Charged (8-5)				
1	2	3	4	5	6	7	8	9	10				
2020	2021	029	19,77,83,77,000	1,72,15,91,800	29	17,70,92,48,900	1,70,41,59,000	-2,06,91,28,100	-1,74,32,800				
2020	2021	030	38,02,91,08,700	7,04,200	30	37,15,80,55,000	6,81,000	-87,10,53,700	-23,200				
2020	2021	031	1,05,54,06,800	1,00,000	31	1,05,08,45,000	1,00,000	-45,61,800	-				
2020	2021	032	3,56,26,08,500	10,000	32	3,55,36,94,000	10,000	-89,14,500	-				
2020	2021	033	98,89,40,88,300	5,00,000	33	89,94,90,78,100	5,00,000	-8,94,50,10,200	-				
2020	2021	034	7,44,33,38,230	1,20,000	34	7,38,24,28,630	1,20,000	-6,09,09,600	-				
2020	2021	035	7,69,17,78,000	2,000	35	6,86,74,73,000	2,000	-82,43,05,000	-				
2020	2021	036	1,10,74,27,300	4,00,000	36	1,10,68,85,100	4,00,000	-5,42,200	-				
2020	2021	037	1,05,39,05,300	80,000	37	1,01,54,49,000	80,000	-3,84,56,300	-				
2020	2021	038	5,93,48,76,466	8,00,000	38	5,62,89,34,666	8,00,000	-30,59,41,800	-				
2020	2021	039	9,22,20,07,000	1,10,000	39	8,82,50,73,400	1,10,000	-39,69,33,600	-				
2020	2021	040	37,62,57,78,600	30,00,000	40	36,81,04,22,000	30,00,000	-81,53,56,600	-				
2020	2021	041	90,93,000	-	41	90,93,000	-	-	-				
2020	2021	042	1,35,00,22,700	1,000	42	1,31,93,11,000	1,000	-3,07,11,700	-				
2020	2021	043	1,64,18,56,500	5,00,000	43	1,55,75,49,000	5,00,000	-8,43,07,500	-				
2020	2021	044	30,63,28,88,000	10,00,000	44	30,38,77,42,000	10,00,000	-24,51,46,000	-				
2020	2021	045	1,000	-	45	1,000	-	-	-				
2020	2021	046	1,62,56,83,400	-	46	1,50,92,90,000	-	-11,63,93,400	-				
2020	2021	047	12,97,17,17,400	4,00,000	47	12,40,53,67,000	4,00,000	-56,63,50,400	-				
2020	2021	048	51,90,71,22,200	63,20,000	48	48,77,78,63,000	60,00,000	-3,12,92,59,200	-3,20,000				
2020	2021	049	15,29,84,33,700	10,00,000	49	14,98,27,37,000	10,00,000	-31,56,96,700	-				
2020	2021	050	6,31,31,09,900	1,00,000	50	6,15,26,36,000	1,00,000	-16,04,73,900	-				
2020	2021	051	61,89,17,100	1,50,000	51	50,14,42,000	1,50,000	-11,74,75,100	-				
2020	2021	052	21,67,64,75,900	-	52	20,30,87,13,000	-	-1,36,77,62,900	-				
2020	2021	053	2,13,66,77,43,200	-	53	2,03,23,21,62,800	-	-10,43,55,80,400	-				
2020	2021	054	1,83,39,50,500	-	54	1,64,14,21,000	-	-19,25,29,500	-				
2020	2021	055	53,26,08,00,400	4,80,000	55	51,13,41,85,000	2,15,000	-2,12,66,15,400	-2,65,000				
2020	2021	056	1,15,62,35,100	1,00,000	56	1,09,71,63,000	1,00,000	-5,90,72,100	-				
2020	2021	057	42,87,33,400	-	57	41,37,69,200	-	-1,49,64,200	-				
2020	2021	058	1,05,48,04,81,600	10,000	58	78,13,58,31,000	10,000	-27,34,46,50,600	-				
2020	2021	059	11,31,28,00,000	-	59	11,31,28,00,000	-	-	-				
2020	2021	060	7,08,70,42,800	-	60	7,00,23,42,000	-	-8,47,00,800	-				
2020	2021	061	3,00,17,800	-	61	4,50,16,000	-	1,49,98,200	-				
2020	2021	062	2,00,49,53,200	50,000	62	2,00,27,01,000	50,000	-22,52,200	-				

YEAR FROM	YEAR TO	BUDGET ALLOTMENT TO BCO				BUDGET AS PER BUDGET TABLE				Diff Voted (7-4)	Diff Charged (8-5)
		DEMAND	VOTED	CHARGED	GNCDD	VOTED	CHARGED	GNCDD			
1	2	3	4	5	6	7	8	9	10		
2020	2021	063	1,22,71,05,100	-	63	1,19,28,11,900	-	-3,42,93,200	-		
2020	2021	064	80,89,22,60,400	7,20,05,44,000	64	74,37,54,71,000	7,20,00,00,000	-6,51,67,89,400	-5,44,000		
2020	2021	065	1,27,80,05,800	-	65	1,27,78,15,000	-	-1,90,800	-		
2020	2021	066	9,23,20,44,700	-	66	9,19,92,87,000	-	-3,27,57,700	-		
2020	2021	067	5,11,09,77,600	2,00,00,00,000	67	4,85,00,30,000	2,00,00,00,000	-26,09,47,600	-		
2020	2021	068	4,00,00,00,000	-	68	4,00,00,00,000	-	-	-		
		Total	20,76,37,97,53,096	3,76,55,36,55,700		19,51,90,32,34,598	3,56,48,47,25,200	-1,24,47,65,18,498	-20,06,89,30,500		

Appendix 3.5
(Referred to in paragraph 3.6.3)
Statement showing details of surrender transactions only at one level

S.No.	Department Code	Name of Department	Numbers of DDOs offices operated by user			Transactions by level 10		Transactions by level 20		Transactions by level 30		Total Transactions		
			Level 10	Level 20	Level 30	Total DDOs	Nos	Amount	Nos	Amount	Nos	Amount	Nos	Amount
1	1	General Administration	17	8	38	63	123	207.11	61	618.89	304	343.78	488	1,169.78
2	10	Forest	35	17	59	111	362	1,281.53	81	499.98	1,623	6,646.86	2,066	8,428.38
3	11	Commerce and Industry			2	2	-	-	-	-	12	901.42	12	901.42
4	12	Mineral Resources	1		2	3	3	0.27		-	15	2.43	18	2.71
5	13	Energy Department	1	1	1	3	4	0.15	4	-	2	0.02	10	0.17
6	14	Agriculture	56	22	93	171	343	3,512.34	105	604.14	1,640	4,814.58	2,088	8,931.06
7	15	Co-operation	4	1	6	11	6	1.27	2	0.05	20	3,155.88	28	3,157.20
8	16	Labour	8	6	8	22	20	2.55	42	34.60	18	1.63	80	38.79
9	17	Public Health and Family Welfare	33	18	70	121	236	580.47	134	590.93	1,327	1,889.42	1,697	3,060.81
10	18	Urban Development And Environment	8	2	14	24	54	312.82	4	0.06	147	4,31,383.27	205	4,31,696.15
11	19	Public Works	22	4	27	53	75	975.70	7	223.86	93	5,371.13	175	6,570.69
12	2	Home	51	32	95	178	611	774.58	306	281.28	2,117	5,098.62	3,034	6,154.48
13	20	School Education	49	31	95	175	320	14,525.65	259	2,232.40	877	7,026.43	1,456	23,784.48
14	21	Law and Legislative Affairs	17	5	22	44	264	985.80	52	313.62	708	1,031.42	1,024	2,330.84
15	22	Panchayat	9	4	3	16	33	508.41	17	469.35	28	29.55	78	1,007.31
16	23	Planning Economics and Statistics	10	9	22	41	43	278.58	42	85.47	264	1,627.93	349	1,991.98
17	24	Public Relation Department	11	7	28	46	167	220.27	46	3.50	292	267.27	505	491.03
18	25	Tribal Affairs Department	37	34	105	176	271	1,954.66	308	4,838.30	2,372	19,638.54	2,951	26,431.50

S.No.	Department Code	Name of Department	Numbers of DDOs offices operated by user			Transactions by level 10		Transactions by level 20		Transactions by level 30		Total Transactions		
			Level 10	Level 20	Level 30	Total DDOs	Nos	Amount	Nos	Amount	Nos	Amount	Nos	Amount
19	26	Social Welfare	22	10	42	74	188	358.53	44	22.39	471	2,572.94	703	2,953.86
20	27	Narmada Valley Development	22	8	24	54	105	746.53	22	165.89	149	107.64	276	1,020.06
21	29	Food and Civil Supplies	14	9	31	54	72	10.93	38	14.92	218	98.26	328	124.12
22	3	Jail	17	5	46	68	161	65.11	8	1.33	427	270.56	596	337.00
23	30	Culture	5	5	4	14	26	2.03	23	216.14	47	19.90	96	238.07
24	31	Water Resources Department	23	5	31	59	61	341.90	46	14.28	125	5,237.99	232	5,594.17
25	34	Public Health Engineering	22	10	46	78	137	2,063.66	28	158.23	370	4,066.41	535	6,288.29
26	35	Department of Animal Husbandry and Dairying	10	6	18	34	115	27.15	30	8.51	328	92.78	473	128.44
27	36	Fisheries	17	5	30	52	77	36.67	23	26.07	297	206.70	397	269.43
28	38	Higher Education	58	23	118	199	166	383.23	69	143.95	757	1,724.92	992	2,252.10
29	4	Finance	15	11	46	72	74	12.11	88	28.41	362	5,246.43	524	5,286.95
30	42	Technical Education, Skill Development and Employment	73	39	124	236	306	14,422.24	162	394.29	924	17,696.24	1392	32,512.77
31	47	Bhopal Gas Tragedy Relief and Rehabilitation	2	2	2	6	40	79.82	38	19.15	52	115.45	130	214.42
32	5	Commercial Tax	20	8	42	70	98	42.72	41	9.93	344	9,826.37	483	9,879.03
33	50	Women and Child Development	35	21	85	141	370	1,947.73	376	1,110.13	2,497	8,101.12	3,243	11,158.98
34	52	Village industry	5	2	7	14	26	17.55	2	0.85	35	27.99	63	46.40
35	53	Medical Education	12	3	14	29	135	1,983.99	15	69.55	216	3,784.26	366	5,837.80
36	54	Minority and Backward Class Department	24	12	35	71	305	2,188.93	189	295.36	965	1,755.00	1459	4,239.29

S.No.	Department Code	Name of Department	Numbers of DDOs offices operated by user			Transactions by level 10		Transactions by level 20		Transactions by level 30		Total Transactions		
			Level 10	Level 20	Level 30	Total DDOs	Nos	Amount	Nos	Amount	Nos	Amount	Nos	Amount
37	55	Scheduled Caste Welfare Department	1	1		2	7	196.63	15	17.70		22	214.33	
38	58	Rural Development	66	35	132	233	375	3,455.61	145	1,573.18	1,148	1,668	35,097.32	
39	59	Horticulture and Food Processing	28	15	48	91	177	287.13	131	2,504.34	775	1,083	4,998.72	
40	6	Spirituality			1	1		-		-	5	5	0.02	
41	60	Ayush	19	9	41	69	232	45.89	173	15.18	1,293	1,698	591.38	
42	61	Non Conventional Energy Resources			1	1		-		-	21	21	10.73	
43	65	MSME	15	6	21	42	47	2.70	31	0.81	128	206	23.92	
44	7	Revenue	37	30	70	137	308	347.22	276	576.48	1,165	1,749	3,209.24	
45	8	Transport	3	1	10	14	6	0.58	1	-	40	47	5.67	
46	9	Sports and Youth Welfare	19	8	32	59	68	143.65	24	60.08	182	274	569.85	
			Total			3,234								6,59,251.14

Appendix 3.6
(Referred to in paragraph 3.6.5)

Statement of observations on basis of payment transactions of IFMIS database and Voucher generated from IFMIS application.

Observation	Impact
<p>Payment of two employees and three vendors in one Account Number: Same Account number (31638223218) was shown in the case of two employees (SURESH RAGHU, Assistant Teacher, Block Education Officer Silwani, EMP_CODE 57318 and KODULAL NA, Head Master (Middle School), Block Education Officer Silwani, EMP_CODE 500154565) and three vendors (SALIM KHAN- Party_Code 50032964009, TOPHEEK- Party_Code 2000118815145 and Saleem Khan- Party_Code 2000203185080). ₹ 4,72,800, ₹ 2,07,483, ₹ 23,400, ₹12,800 and ₹ 30,435 were paid to them respectively into the same Account number 31638223218. However, different IFSC Codes (SBIN000544 and SBIN0010504) were shown in the database table the Voucher details report generated from IFMIS.</p>	<p>It could not be ascertained in Audit as to whom (to which employee/vendor) the actual payment was made and how the transactions were effected to one account number having different IFSC Codes.</p>
<p>Payment of one employee and one vendor in one Account Number: An employee Mr. RAJESH KUMAR SHRIVASTAV, Forester, DFO (EAST) TERRITORIAL, CHHINDWARA (EMP_CODE: 500317195) and one vendor LAXMI TRADERS (Party_Code: 2000202621509) have the same Account Number 1415602135 with different IFSC Codes. And ₹ 11,685 and ₹ 57,880 were paid respectively to these two parties on 17-02-2021 to the same Account number 1415602135. However, different IFSC Codes (CBIN0280750 and CBIN0284170) were shown in the database table the Voucher details report generated from IFMIS.</p>	<p>Due to the above discrepancy in IFMIS data, it could not be ascertained in Audit as to whom (to the employee or to the vendor) the actual payment was made and how the transactions were effected to one account number having different IFSC Codes.</p>
<p>Payment of two employees in one Account Number: HEMRAJ KABIR PANTHI, EMP_CODE=5001047743 (PARTY_CODE), a Primary Teacher, B.E.O. GUNA and KRISHNA PARIHAR, EMP_CODE=5001047962 (Party_Code) a Primary Teacher, B.E.O. GUNA have the same Account number 06102041008336 (IFSC Code same) and ₹ 31,365 and ₹ 43,090 were paid respectively to these two parties on 02-09-2020 to the same Account number 06102041008336.</p>	<p>It could not be ascertained in Audit as to whom (to which employee) the actual payment was made.</p>
<p>Payment of three vendors in one Account Number: Three vendors RAJKUMAR (Party_Code: 2000118815146), VIMALESH AA0 AMARASIH GAIAD (Party Code: 50040290698) and CHOTU AADIWASI (Party_Code: 2000159196516) having one Account Number 3308073184 were paid ₹ 19,500, ₹ 39,000 and ₹ 2,250 respectively on 22-08-2019 and 18-03-2020. But the IFSC Codes (CBIN0282031, CBIN0284903 and CBIN0281596) were shown different.</p>	<p>Due to the above discrepancy in IFMIS data, it could not be ascertained in Audit as to whom (to which party) the actual payment was made and how the transactions were effected to one account number having different IFSC Codes.</p>
<p>Payment to same party names with different party codes: Payments were made to same party names with different party codes wherein the amounts paid, bill number, Cheque number and date of payment were the same. However, the IFSC Codes of same Account number were different. Since the party name, amount, bill number, cheque number, account number and date of payment were the same, it could not be ensured in Audit whether these payments were made to different parties or double payments to the same party. Only party codes are different in these cases. Also how the transactions were effected to one account number having different IFSC Codes.</p>	<p>In the absence of reliable data, Audit could not ascertain the information regarding the name of actual parties to whom the payments were made, how different IFSC codes for one account number was captured into relevant tables and exhibiting in the voucher details report generated by IFMIS.</p>

Appendix 3.7
(Referred to in paragraph 3.6.7)
Details of unauthorised Major Heads operated by Treasury Offices for processing Bills

S. No.	DDO Name (Treasury) Name of Major Head Operated	BILL_NET_AMOUNT (in ₹)
1	ADDL T O FOR SR TREASURY OFFICER DISTT TREASURY BHOPAL (TOTAL)	62,84,25,58,684
	Administration of Justice	16,26,520
	Interest Payments	15,31,01,30,411
	Internal debt of the State Government	46,69,59,76,656
	Loans for Miscellaneous General Services	81,22,40,000
	Other Administrative Services	2,20,70,647
	Stamps and Registration	5,14,450
2	DISTT.TREASURY OFFICER SHIVPURI (TOTAL)	5,79,744
	Administration of Justice	43,400
	Miscellaneous General Services	15,000
	Stamps and Registration	5,21,344
3	DISTT.TREASURY OFFICER RAJGARH (TOTAL)	8,199
	Stamps and Registration	8,199
4	DISTT. TREASURY OFFICER VIDISHA (TOTAL)	38,075
	Stamps and Registration	38,075
5	DISTT. TREASURY OFFICER HARDA (TOTAL)	19,000
	Stamps and Registration	19,000
6	DISTT. TREASURY OFFICER HBAD (TOTAL)	17,781
	Stamps and Registration	17,781
7	DIST.TREASURY OFFICER SHAJAPUR (TOTAL)	14,292
	Stamps and Registration	14,292
8	DISTT TREASURY OFFICE CHHINDWARA MP (TOTAL)	78,352
	Stamps and Registration	78,352
9	DISTT. TREASURY OFFICER DEWAS (TOTAL)	76,074
	Medical and Public Health	70,074
	Miscellaneous General Services	6,000
10	DISTT. TREASURY OFFICER INDORE (M.P) (TOTAL)	4,61,485
	Stamps and Registration	4,61,485
11	DISTT. TREASURY OFFICER JABALPUR (TOTAL)	5,64,151
	Stamps and Registration	5,64,151
12	DISTT. TREASURY OFFICER JHABUA (TOTAL)	96,000
	Administration of Justice	50,900

S. No.	DDO Name (Treasury) Name of Major Head Operated	BILL_NET_AMOUNT (in ₹)
	Stamps and Registration	45,100
13	DISTT. TREASURY OFFICER KHANDWA (TOTAL)	51,186
	Stamps and Registration	51,186
14	DISTT. TREASURY OFFICER SINGROLI (TOTAL)	75,961
	Land Revenue	15,575
	Stamps and Registration	60,386
15	DISTT. TREASURY OFFICER, BARWANI (TOTAL)	5,000
	Stamps and Registration	5,000
16	DISTT. TREASURY OFFICER GWALIOR (TOTAL)	8,29,689
	Stamps and Registration	8,29,689
17	DISTT. TREASURY OFFICER KHARGONE (TOTAL)	11,87,000
	Administration of Justice	11,87,000
18	DISTT. TREASURY OFFICER ASHOKNAGAR (TOTAL)	36,367
	Stamps and Registration	36,367
19	DISTT. TREASURY OFFICER BURHANPUR (TOTAL)	76,322
	Stamps and Registration	76,322
20	DISTT. TREASURY OFFICER SATNA (TOTAL)	11,30,435
	Administration of Justice	6,72,600
	Stamps and Registration	4,57,835
21	DISTT. TREASURY OFFICER DINDORI (TOTAL)	13,410
	Other Administrative Services	10,000
	Stamps and Registration	3,410
22	DISTT. TREASURY OFFICER PANNA (TOTAL)	1,08,440
	Administration of Justice	16,000
	Stamps and Registration	92,440
23	DISTT. TREASURY OFFICER RATLAM (TOTAL)	43,207
	Stamps and Registration	43,207
24	DISTT. TREASURY OFFICER SEONI (TOTAL)	19,661
	Stamps and Registration	19,661
25	DISTT. TREASURY OFFICER TKG (TOTAL)	53,957
	Stamps and Registration	53,957
26	DISTT. TREASURY OFFICER UJJAIN (TOTAL)	4,67,000
	Stamps and Registration	4,67,000
27	DISTT. TREASURY OFFICER KATNI (TOTAL)	77,100
	Stamps and Registration	77,100

S. No.	DDO Name (Treasury) Name of Major Head Operated	BILL_NET_AMOUNT (in ₹)
28	DISTT. TREASURY OFFICER MORENA (TOTAL) Stamps and Registration	69,968 69,968
29	DISTT. TREASURY OFFICER MANDLA (TOTAL) Stamps and Registration	1,27,700 1,27,700
30	DISTT. TREASURY OFFICER SAGAR (TOTAL) Administration of Justice General Education Stamps and Registration	1,02,063 42,000 17,000 43,063
31	DISTT. TREASURY OFFICER BETUL (TOTAL) General Education Other Administrative Services Stamps and Registration	2,18,000 1,62,000 35,000 21,000
32	SUB TREASURY OFFICER LOCAL BTB (TOTAL) Administration of Justice	11,07,500 11,07,500
33	SUB TREASURY OFFICER NALKHEDA LOCAL BTB (TOTAL) Administration of Justice Stamps and Registration	2,51,250 6,250 2,45,000
34	SUBTREASURY OFFICER LOCAL BTB (TOTAL) Administration of Justice Miscellaneous General Services	19,11,350 17,96,750 1,14,600
35	TREASURY OFFICER SHEOPUR (TOTAL) Stamps and Registration	21,895 21,895
36	TREASURY OFFICER ANUPPUR (TOTAL) Stamps and Registration	7,030 7,030
37	TREASURY OFFICER DISTT AGAR MALWA MP (TOTAL) Stamps and Registration	18,200 18,200
38	TREASURY OFFICER UMARIA (TOTAL) Stamps and Registration	10,000 10,000
39	TREASURY SUBTREASURY OFFICER LOCAL BTB (TOTAL) Administration of Justice Industries Taxes on Sales, Trade etc.	82,41,530 5,91,750 9,600 76,40,180
40	TREASURY/SUBTREASURY OFFICER LOCAL BTB (TOTAL) Administration of Justice Collection Charges under State Goods and Services Tax	1,32,22,45,024 3,69,43,952 9,31,66,836

S. No.	DDO Name (Treasury) Name of Major Head Operated	BILL_NET_AMOUNT (in ₹)
	Co-operation	19,832
	Council of Ministers	14,31,99,916
	Crop Husbandry	9,750
	District Administration	21,68,636
	Food, Storage and Warehousing	6,38,560
	General Education	48,17,322
	Housing	67,375
	Industries	3,98,000
	Interest Payments	8,526
	Jails	2,39,831
	Labour and Employment	90,000
	Land Revenue	1,42,73,213
	Major and Medium Irrigation	13,09,970
	Medical and Public Health	18,89,051
	Miscellaneous General Services	1,62,59,840
	Non ferrous Mining and Metallurgical Industries	25,78,20,016
	Non-Conventional Sources of Energy	3,69,110
	Other Administrative Services	51,45,846
	Other General Economic Services	87,200
	Other Social Services	2,13,000
	Police	22,290
	Public Works	81,000
	Stamps and Registration	34,11,82,043
	State Excise	82,28,331
	Stationery & Printing	30,000
	Taxes on Sales, Trade etc.	38,88,57,936
	Taxes on Vehicles	34,50,000
	Urban Development	1,06,500
	Village and Small Industries	4,86,000
	Welfare of Scheduled Castes Scheduled Tribes and other Backward Classes	6,65,142
	Grand Total	64,18,30,18,082

Appendix 4.1
(Referred to in paragraph 4.1.6)

Statement showing budget surrendered by Peon, Daftari and Tractor Driver

Budget Surrender ID	Amount Surrendered in ₹	Date	Post Name
Budget surrendered by Peon			
200013761	99,130	30-03-21	Peon-0000113389
200013851	1,35,152	30-03-21	Peon-0000113389
200013881	5,000	30-03-21	Peon-0000113389
200013853	2,863	30-03-21	Peon-0000113389
200013854	6,000	30-03-21	Peon-0000113389
200013855	16,000	30-03-21	Peon-0000113389
200013856	1,000	30-03-21	Peon-0000113389
200013857	1,000	30-03-21	Peon-0000113389
200013858	1,000	30-03-21	Peon-0000113389
200013859	1,000	30-03-21	Peon-0000113389
200013860	1,000	30-03-21	Peon-0000113389
200013861	12,000	30-03-21	Peon-0000113389
200013862	1,000	30-03-21	Peon-0000113389
200013863	40,563	30-03-21	Peon-0000113389
200013864	15,000	30-03-21	Peon-0000113389
200013865	10,000	30-03-21	Peon-0000113389
200013866	50,000	30-03-21	Peon-0000113389
200013867	11,852	30-03-21	Peon-0000113389
200013868	1,22,029	30-03-21	Peon-0000113389
200013869	32,790	30-03-21	Peon-0000113389
200013870	48,159	30-03-21	Peon-0000113389
200013871	50,000	30-03-21	Peon-0000113389
200013872	9,000	30-03-21	Peon-0000113389
200013873	1,000	30-03-21	Peon-0000113389
200013874	9,000	30-03-21	Peon-0000113389
200013875	14,000	30-03-21	Peon-0000113389
200013876	71,009	30-03-21	Peon-0000113389
200013877	1,000	30-03-21	Peon-0000113389
200013878	1,000	30-03-21	Peon-0000113389
200013879	19,826	30-03-21	Peon-0000113389
200013880	68	30-03-21	Peon-0000113389

Budget Surrender ID	Amount Surrendered in ₹	Date	Post Name
200013852	10,705	30-03-21	Peon-0000113389
200013904	50,000	30-03-21	Peon-0000113389
33 records	8,49,146		
Budget surrendered by Daftari			
200010623	59,522	31-03-20	Daftari-0000114049
200010653	4,000	31-03-20	Daftari-0000114049
200010625	10,390	31-03-20	Daftari-0000114049
200010626	19,442	31-03-20	Daftari-0000114049
200010627	16,000	31-03-20	Daftari-0000114049
200010628	16,000	31-03-20	Daftari-0000114049
200010629	1,000	31-03-20	Daftari-0000114049
200010630	1,000	31-03-20	Daftari-0000114049
200010631	1,000	31-03-20	Daftari-0000114049
200010632	1,000	31-03-20	Daftari-0000114049
200010633	1,000	31-03-20	Daftari-0000114049
200010634	5,706	31-03-20	Daftari-0000114049
200010635	800	31-03-20	Daftari-0000114049
200010636	8,040	31-03-20	Daftari-0000114049
200010639	16,932	31-03-20	Daftari-0000114049
200010640	10,712	31-03-20	Daftari-0000114049
200010641	98,947	31-03-20	Daftari-0000114049
200010642	17,804	31-03-20	Daftari-0000114049
200010643	25,860	31-03-20	Daftari-0000114049
200010644	40,000	31-03-20	Daftari-0000114049
200010645	9,000	31-03-20	Daftari-0000114049
200010646	9,000	31-03-20	Daftari-0000114049
200010647	14,400	31-03-20	Daftari-0000114049
200010648	2,59,982	31-03-20	Daftari-0000114049
200010649	1,000	31-03-20	Daftari-0000114049
200010651	4,576	31-03-20	Daftari-0000114049
200010652	26,370	31-03-20	Daftari-0000114049
200010624	43,538	31-03-20	Daftari-0000114049
28 records	7,23,021		
Budget surrendered by Tractor Driver			
2000203727	35,00,000	30-03-20	Tractor Driver-0000292341

Budget Surrender ID	Amount Surrendered in ₹	Date	Post Name
2000203728	27,42,000	30-03-20	Tractor Driver-0000292341
2000203729	2,00,00,000	30-03-20	Tractor Driver-0000292341
2000203733	25,67,000	30-03-20	Tractor Driver-0000292341
2000203731	16,78,000	30-03-20	Tractor Driver-0000292341
2000203732	50,00,000	30-03-20	Tractor Driver-0000292341
2000203730	2,00,00,000	30-03-20	Tractor Driver-0000292341
7 records	5,54,87,000		

Appendix 5.1
(Referred to in paragraph 5.1.4)
Delay in freezing of Accounts in days

2019-20

Name of treasury/ Month Year	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20
Agar Malwa Treasury	123	91	61	170	370	371	309	279	247	240	324	180
Alirajpur Treasury	0	213	183	153	121	91	63	29	35	159	127	95
Anuppur Treasury	402	373	340	312	281	251	218	188	160	127	97	67
Ashoknagar Treasury	23	25	23	29	41	35	84	53	60	119	90	115
BALAGHAT TREASURY	337	283	276	246	215	184	154	123	93	62	31	122
Barwani District Treasury	555	525	496	464	434	404	372	342	313	280	250	223
Betul District Treasury	616	582	554	521	484	456	428	399	366	338	308	275
Bhind Treasury	231	199	169	137	108	79	47	16	84	52	29	157
Burhanpur Treasury	83	179	173	141	109	78	50	386	378	345	315	287
Chhatarpur Treasury	60	30	33	508	476	444	414	383	353	322	291	261
Chhindwara Treasury	116	84	56	23	153	122	88	60	203	173	142	115
Damoh Treasury	11	0	7	1	21	3	1	40	32	0	7	0
Datia Treasury	334	302	272	243	214	183	152	123	91	61	29	78
Dewas Treasury	1	0	0	0	70	62	34	60	25	31	24	5
Dhar Treasury	600	569	537	509	477	445	394	383	354	323	295	263
Dindori Treasury	9	42	46	36	54	34	29	63	35	38	31	97
District Treasury Office Bhopal	277	245	216	184	145	120	73	63	32	351	326	293
District Treasury Office Niwari	N.A	N.A	N.A	N.A	N.A	N.A	0	232	192	163	134	179
Guna Treasury	36	249	217	188	154	126	96	66	367	362	333	304
Harda Treasury	31	47	161	129	94	66	36	231	220	191	162	129
Hoshangabad Treasury	32	29	90	60	27	27	30	26	36	60	30	159
Indore City Treasury	319	286	257	226	194	161	131	103	69	61	33	124
Indore District Treasury	280	246	218	186	154	134	93	64	180	145	117	89
Jabalpur City Treasury	280	248	219	190	316	280	254	225	192	162	155	125
Jabalpur District Treasury	33	26	40	33	30	29	69	37	39	30	48	54
Jhabua Treasury	27	83	54	126	91	63	36	67	37	33	154	125
Katni Treasury	607	579	547	517	484	456	427	396	364	334	305	274
Khandwa Treasury	88	64	25	67	35	89	57	28	21	3	3	7
Khargone Treasury	274	245	217	183	152	123	92	60	31	176	164	315
Mandla Treasury	34	19	31	38	64	56	23	15	7	2	504	504
Mandsaur Treasury	586	554	525	494	463	397	401	393	361	26	22	47
Morena Treasury	307	273	245	216	183	153	122	91	63	340	340	304

Name of treasury/ Month Year	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20
Motimahal Gwalior Treasury	95	63	76	68	36	97	97	66	35	267	238	207
Narsinghpur Treasury	606	595	566	535	484	476	443	402	385	350	322	294
Neemuch District Treasury	21	31	23	26	19	27	17	29	28	32	28	87
Panna Treasury	90	60	29	57	25	68	38	161	153	121	90	61
Raisen Treasury	147	114	85	56	23	68	37	125	117	84	55	27
Rajgarh Treasury	98	68	46	365	492	736	715	676	653	621	593	559
Ratlam Treasury	89	81	50	496	485	456	421	395	365	333	303	274
Rewa Treasury	19	62	33	122	90	60	30	421	393	360	331	301
Sagar Treasury	620	587	558	528	496	466	435	405	376	343	312	285
Satna Treasury	308	269	239	210	177	147	115	85	56	24	16	7
Seedhi Treasury	31	14	35	29	30	32	28	28	48	29	80	70
Sehore Treasury	25	96	68	156	121	93	64	34	5	62	33	37
Seoni Treasury	484	453	424	393	366	335	279	266	239	204	179	150
Shahdol Treasury	148	118	87	57	338	286	254	245	215	184	154	124
Shajapur Treasury	262	230	201	171	138	110	76	46	279	270	237	209
Sheopur Treasury	87	66	483	453	422	391	360	330	300	271	238	209
Shivpuri Treasury	637	608	581	547	512	487	455	421	392	355	329	265
Singrauli Treasury	634	604	574	539	508	478	442	413	392	354	326	296
Tikamgarh Treasury	31	29	29	27	24	86	30	24	40	33	43	33
Ujjain Treasury	31	46	39	35	41	80	123	94	64	31	123	95
Umaria Treasury	90	60	29	237	206	174	144	114	84	53	29	57
Vallabh Bhawan Treasury, Bhopal	91	61	46	58	74	67	-272	-302	12	304	276	242
Vidisha Treasury	2	51	22	44	60	27	55	26	39	145	112	84
Vindhyachal Treasury	28	30	22	13	7	61	28	6	96	63	33	114

2020-21

Name of treasury	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21
Agar Malwa Treasury	263	233	203	194	163	131	102	72	40	31	N.A	N.A
Alirajpur Treasury	67	38	177	148	116	65	54	22	32	176	145	117
Anuppur Treasury	208	183	153	147	116	85	62	33	104	220	24	24
Ashoknagar Treasury	49	49	85	56	115	84	54	38	6	29	25	27
BALAGHAT TREASURY	90	59	27	151	120	88	57	27	35	27	N.A	N.A
Barwani District Treasury	188	161	127	98	65	20	24	27	21	50	27	N.A
Betul District Treasury	249	217	189	154	130	95	67	50	53	23	46	25
Bhind Treasury	124	97	67	35	26	60	51	10	23	27	21	23

Name of treasury	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21
Burhanpur Treasury	251	226	195	164	132	84	61	30	7	182	153	135
Chhatarpur Treasury	231	201	170	140	86	78	60	29	5	N.A	N.A	N.A
Chhindwara Treasury	75	54	30	30	119	71	59	28	22	3	151	127
Damoh Treasury	0	0	31	0	0	29	30	22	23	0	54	26
Datia Treasury	72	44	9	0	12	56	65	34	2	2	0	0
Dewas Treasury	9	6	29	1	6	5	1	61	32	5	31	3
Dhar Treasury	211	206	173	136	106	N.A						
Dindori Treasury	97	71	41	22	33	71	45	29	14	18	12	98
District Treasury Office Bhopal	244	235	202	173	141	97	83	55	21	23	26	28
District Treasury Office Niwari	144	119	75	57	26	70	61	33	0	N.A	N.A	N.A
Guna Treasury	256	241	203	179	147	102	89	59	371	24	20	21
Harda Treasury	99	71	38	174	145	114	85	54	30	25	26	N.A
Hoshangabad Treasury	123	96	63	35	61	29	63	32	25	29	22	35
Indore City Treasury	89	60	28	30	146	91	63	26	10	6	7	26
Indore District Treasury	35	246	N.A									
Jabalpur City Treasury	94	63	31	149	117	86	57	33	25	27	21	26
Jabalpur District Treasury	22	24	28	28	28	33	30	27	0	24	21	26
Jhabua Treasury	88	62	32	56	3	11	60	29	21	5	21	83
Katni Treasury	239	216	183	154	124	71	66	34	22	26	N.A	N.A
Khandwa Treasury	1	1	4	31	0	3	1	2	0	0	0	N.A
Khargone Treasury	71	79	48	17	39	58	47	69	13	50	18	22
Mandla Treasury	548	504	471	453	424	390	363	328	303	267	244	N.A
Mandsaur Treasury	19	212	18	31	21	6	24	23	23	64	22	22
Morena Treasury	271	244	213	182	151	101	90	60	27	85	56	27
Motimahal Gwalior Treasury	174	148	116	85	56	77	64	34	25	21	24	27
Narsinghpur Treasury	237	232	202	169	140	85	57	27	0	11	55	N.A
Neemuch District Treasury	46	41	33	32	35	31	36	27	25	22	20	24
Panna Treasury	30	23	59	28	117	83	55	19	28	25	67	59
Raisen Treasury	36	41	32	8	99	69	37	22	35	27	22	26
Rajgarh Treasury	534	502	473	438	410	380	346	319	287	255	228	N.A
Ratlam Treasury	239	214	182	151	122	71	58	28	22	30	54	25
Rewa Treasury	270	241	211	177	144	99	87	51	24	23	241	214
Sagar Treasury	244	223	190	162	130	82	69	36	N.A	N.A	N.A	N.A
Satna Treasury	4	26	11	36	33	52	42	28	366	23	0	26
Seedhi Treasury	40	27	183	147	87	90	96	33	1	4	1	36
Sehore Treasury	26	27	32	83	54	5	14	32	0	0	3	N.A

Name of treasury	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21
Seoni Treasury	113	88	55	176	142	94	87	54	366	N.A	N.A	N.A
Shahdol Treasury	94	64	159	150	120	89	59	29	24	27	10	28
Shajapur Treasury	177	148	111	84	57	81	68	39	73	44	26	102
Sheopur Treasury	178	148	117	87	56	24	79	48	35	27	24	N.A
Shivpuri Treasury	265	236	202	173	141	103	85	40	4	26	N.A	N.A
Singrauli Treasury	263	240	206	177	148	97	65	35	3	8	1	N.A
Tikamgarh Treasury	27	25	122	32	2	11	26	55	23	27	22	45
Ujjain Treasury	62	136	102	73	42	40	47	39	25	N.A	N.A	N.A
Umaria Treasury	54	24	73	43	86	54	34	30	0	25	26	30
Vallabh Bhawan Treasury, Bhopal	350	321	267	259	76	29	168	116	106	78	21	26
Vidisha Treasury	46	27	56	26	123	74	60	11	23	24	16	22
Vindhyachal Treasury	82	54	21	159	115	82	68	40	7	26	25	3

Appendix 5.2
(Referred to in paragraph 5.1.4)

Records Updated after Submission of Accounts to the AG Office

FREED _ACC_ MST_ID	FREEZE_ ACC_ CODE	MAJOR_ R_ HEAD_ TYPE	LOCK_ DA TE	AG_ SUBMISSIO N_ DATE	UPDATED_ DATE	TRSRY_ LOC_ CODE	PAYMEN T_ MONTH	PAYMEN T_ FIN_Y EAR	CURREN T_ STAT US	CREAT ED_BY _USER_ _ID	TRY_NAME
200012228	505356	2	2/6/2021	2/5/2021	3/29/2021	18665	1	2021	10	39675	Anuppur Treasury
200011324	504682	2	12/24/2020	4/9/2020	8/30/2021	18393	3	2020	10	500708254	Burhanpur Treasury
20007932	502543	2	1/17/2020	8/9/2019	3/29/2021	17472	7	2019	10	39637	District Treasury Office Bhopal
20007947	502558	2	1/17/2020	1/7/2020	3/29/2021	17472	12	2019	10	39637	District Treasury Office Bhopal
200012587	505527	2	3/9/2021	3/2/2021	11/24/2021	15182	2	2021	10	500472780	Hoshangabad Treasury
200012209	505342	2	2/5/2021	2/3/2021	4/7/2021	13136	1	2021	10	500803970	Mandsaur Treasury
200011443	504770	2	12/31/2020	4/16/2020	9/16/2021	12775	3	2020	10	500265707	Narsinghpur Treasury
200012466	505466	1	3/5/2021	3/3/2021	9/22/2021	11741	2	2021	10	39614	Rewa Treasury
200012467	505467	2	3/5/2021	3/3/2021	9/24/2021	11741	2	2021	10	39614	Rewa Treasury
200012465	505465	1	3/5/2021	2/13/2021	9/22/2021	11741	2	2021	10	39614	Rewa Treasury
200012968	505647	1	4/8/2021	3/12/2021	9/22/2021	11741	3	2021	10	39614	Rewa Treasury
200011873	503696	2	9/7/2020	8/5/2020	3/31/2021	11125	8	2020	10	500519110	Satna Treasury
200010739	504181	1	12/5/2020	4/15/2020	3/31/2021	17470	4	2020	10	39672	Vallabh Bhawan Treasury, Bhopal
20009662	503505	1	8/6/2020	5/14/2020	3/31/2021	17470	5	2020	10	39672	Vallabh Bhawan Treasury, Bhopal
20009663	503506	1	8/6/2020	6/6/2020	3/31/2021	17470	5	2020	10	39672	Vallabh Bhawan Treasury, Bhopal
20009666	503509	1	8/6/2020	7/7/2020	3/31/2021	17470	6	2020	10	39672	Vallabh Bhawan Treasury, Bhopal
20009665	503508	1	8/6/2020	6/16/2020	3/31/2021	17470	6	2020	10	39672	Vallabh Bhawan Treasury, Bhopal
20009668	503511	1	8/6/2020	7/15/2020	3/31/2021	17470	7	2020	10	39672	Vallabh Bhawan Treasury, Bhopal

FREEZED _ACC_ MST_ID	FREEZE_ ACC_ CODE	MAJOR_ R_ HEAD_ TYPE	LOCK_ DA TE	AG_ SUBMISSIO N_ DATE	UPDATED_ DATE	TRSRY_ LOC_ CODE	PAYMEN T_ MONTH	PAYMEN T_ FIN_Y EAR	CURREN T_ STAT US	CREAT ED_BY _USER_ ID	TRY_NAME
200010412	503991	1	10/29/2020	8/14/2020	3/31/2021	17470	8	2020	10	39672	Treasury, Bhopal
200010413	503992	1	10/29/2020	9/30/2020	3/31/2021	17470	9	2020	10	39672	Vallabh Bhawan Treasury, Bhopal
200010414	503993	1	10/29/2020	10/3/2020	3/31/2021	17470	9	2020	10	39672	Vallabh Bhawan Treasury, Bhopal
200011370	504716	1	12/29/2020	10/14/2020	3/31/2021	17470	10	2020	10	39672	Vallabh Bhawan Treasury, Bhopal
200011371	504717	1	12/29/2020	11/5/2020	3/31/2021	17470	10	2020	10	39672	Vallabh Bhawan Treasury, Bhopal
200011372	504718	1	12/29/2020	11/12/2020	3/31/2021	17470	11	2020	10	39672	Vallabh Bhawan Treasury, Bhopal
200011373	504719	1	12/29/2020	12/5/2020	3/31/2021	17470	11	2020	10	39672	Vallabh Bhawan Treasury, Bhopal
200011618	504885	1	1/6/2021	12/15/2020	3/31/2021	17470	12	2020	10	39672	Vallabh Bhawan Treasury, Bhopal
200012193	505327	1	2/4/2021	1/12/2021	3/31/2021	17470	1	2021	10	39672	Vallabh Bhawan Treasury, Bhopal

Appendix 5.3
(Referred to in paragraph 5.1.4)

Statement showing treasury wise details of non-availability of account freezing information

Name of treasury	Jan-21	Oct-20	Nov-20	Dec-20	Feb-21	Mar-21	Apr-19	May-19	Jun-19	Jun-20	Jul-19	Jul-20	Aug-19	Aug-20	Sep-19	Sep-20
Agar Malwa Treasury					N.A	N.A										
Balaghat Treasury					N.A	N.A										
Barwani District Treasury						N.A										
Chhatarpur Treasury	N.A				N.A	N.A										
Dhar Treasury	N.A	N.A	N.A	N.A	N.A	N.A										N.A
District Treasury Office Niwari	N.A				N.A	N.A	N.A	N.A	N.A		N.A		N.A		N.A	
Harda Treasury						N.A										
Indore District Treasury	N.A	N.A	N.A	N.A	N.A	N.A				N.A		N.A		N.A		N.A
Katni Treasury					N.A	N.A										
Khandwa Treasury						N.A										
Mandla Treasury						N.A										
Narsinghpur Treasury						N.A										
Rajgarh Treasury						N.A										
Sagar Treasury	N.A			N.A	N.A	N.A										
Sehore Treasury					N.A	N.A										
Seoni Treasury	N.A				N.A	N.A										
Sheopur Treasury						N.A										
Shivpuri Treasury					N.A	N.A										
Singrauli Treasury						N.A										
Ujjain Treasury	N.A				N.A	N.A										
Total: 20 Treasuries																

Appendix 5.4
(Referred to in paragraph 5.1.5)

Details of Vouchers having Net Amount greater than Gross Amount

DDO Code	Treasury Code	Grant	MH CD	SM CD	MIC D	SHC D	Segment code	Object Code	Voucher No	Gross Amount in ₹	Treasury Deductions	AG Deductions	Total Deductions	Net Expenditure in ₹
0504206001	17472	047	2230	03	003	6477	0101	11	050/2230/042019-20/0044	14,479	0	-31,416	-31,416	45,895
0515002001	17465	055	2235	02	001	9041	9999	11	051/2235/052019-20/0074	4,640	0	-9,528	-9,528	14,168
0905802003	16419	062	2515	00	101	2474	9999	11	090/2515/042019-20/0013	4,265	0	-4,263	-4,263	8,528
0901402003	16419	013	2401	00	001	3733	0101	11	090/2401/042019-20/0001	19,653	0	-37,488	-37,488	57,141
1302506003	15710	049	2225	01	277	4717	0103	11	130/2225/042019-20/0026	66,668	0	-1,234	-1,234	67,902
1302506003	15710	049	2225	01	277	4717	0103	11	130/2225/042019-20/0092	1,39,108	0	-76,521	-76,521	2,15,629
1802506005	14605	049	2225	01	277	1398	0103	11	180/2225/042019-20/0049	16,711	0	-238	-238	16,949
1800704003	14605	008	2029	00	001	6846	9999	11	180/2029/052019-20/0042	10,228	0	-9,018	-9,018	19,246
2801003004	12473	010	2406	02	110	2899	0101	11	280/2406/042019-20/0100	7,058	0	-2,623	-2,623	9,681
3002003010	12147	027	2202	01	101	4396	0101	11	300/2202/072019-20/0397	38,100	-6,000	-	-6,000	44,100
3102903002	11969	039	2408	01	001	0629	9999	11	310/2408/052019-20/0001	26,493	0	-209	-209	26,702
3200704010	11741	008	2029	00	103	1472	9999	11	320/2029/042019-20/0059	1,02,856	0	-83,295	-83,295	1,86,151
3200704010	11741	008	2029	00	103	1472	9999	11	320/2029/042019-20/0058	1,52,501	0	-66,569	-66,569	2,19,070
3200704010	11741	008	2029	00	103	1472	9999	11	320/2029/042019-20/0086	77,342	0	-70,690	-70,690	1,48,032
3200704010	11741	008	2053	00	094	0619	9999	11	320/2053/052019-20/0038	30,984	0	-63,343	-63,343	94,327
3200704010	11741	008	2029	00	103	1472	9999	11	320/2029/052019-20/0063	95,181	0	-7,271	-7,271	1,02,452
3200406004	11741	006	2054	00	098	4361	9999	11	320/2054/052019-20/0020	36,527	0	-9,706	-9,706	46,233
3203102009	11741	023	2701	80	800	2250	0101	19	320/2701/052019-20/0046	59,991	0	-431	-431	60,422
4102003005	9855	027	2202	01	101	4396	0101	11	410/2202/042019-20/0583	7,102	0	-2,348	-2,348	9,450
4400709001	9242	008	2053	00	093	1509	9999	11	440/2053/042019-20/0084	70,697	-832	-	-832	71,529
4403802001	9242	044	2202	03	103	0798	0101	11	440/2202/052019-20/0111	12,095	0	-2,273	-2,273	14,368

MHCD: Major Head, SMCD: Sub Major Head, MICD: Minor Head, SHCD: Scheme Head

Appendix 5.5
(Referred to in paragraph 5.2.3)
List of Forms of Accounts

S. No.	Forms and description
1	Schedule of Refunds of Revenue and Receipts and Recoveries on Capital Accounts, in Form C.P.W.A 46-A.
2	Classified Abstracts of Expenditure, Form C.P.W.A 74
3	Schedules of Works Expenditure, Form C.P.W.A 64
4	Schedule of Establishment Expenditure, Form C.P.W.A 64-A
5	Consolidated Contingent Bill (With necessary vouchers) Form G.A.R. 31
6	Schedule Dockets, Form C.P.W.A 61 with necessary vouchers, transfer entry order, survey reports and sale accounts attached to each
7	Schedule Docket of percentage recoveries Form C.P.W.A 62
8	Stock Account, Form C.P.W.A 73 (With Sale Accounts, Form C.P.W.A 19, in support of the Cash Credit to Stock)
9	Schedule of Debits to Stock Form C.P.W.A 72
10	Abstract Account of Credits, Debit and the Suspense Register Balances of the Purchases, Accounts, Form C.P.W.A 69 and Form C.P.W.A 67
11	Schedule of Miscellaneous Works Advances, Form C.P.W.A 70
12	Schedule of Workshop Suspense (Local Form)
13	Schedules of Credits and Debits to Miscellaneous Heads of Account. Form C.P.W.A 76
14	Schedule of Transactions adjusted under the head "Cash Settlement Suspense Account", Form C.P.W.A 76-A
15	Schedule of Transaction Adjusted under the head "MPSSA" in Form C.P.W.A 69
16	Schedules of Credits and Debits to Remittances, Form C.P.W.A 77
17	Schedule of Monthly Reconciliation of Cheques and Remittances, Form C.P.W.A 51
18	Schedules of Deposits, Form C.P.W.A 79 (Abstract of Form C.P.W.A 67 of Deposit Register)
19	Schedule of Deposit Works, Form C.P.W.A 65 (with Report of Progress of Expenditure)
20	Schedule of Takavi Works, Form C.P.W.A 66, with accepted certificates of Collector referred to in paragraph 16.4.5
21	Copies of Tools and Plant Received Sheets and Tools and Plant Indents, Form C.P.W.A 13 and 14 (only in respect of Special Tools and Plant) Form C.P.W.A 14 should be accompanied by the supporting survey report of stores, Form C.P.W.A 18, Sale Accounts, Form C.P.W.A 19 and acknowledgements of Officers concerned in the case of articles transferred to other P.W.D. Divisions, including the Divisions of other Governments
22	Abstract Book Form CPWA-81
23	Statement showing the expenditure on Deposit Work, Form CPWA-65-A
24	List of Accounts submitted to AF, Form C.P.W.A 83

Glossary of Abbreviations



Glossary of Abbreviations

AA	Administrative Approval
ACS	Additional Chief Secretary
AG	Accountant General
AG (A&E)	Accountant General (Accounts & Establishment)
AMC	Annual Maintenance Contract
ASC	Apex Steering Committee
BCO	Budget Controlling Officer
BCP	Business Continuity Plan
BI	Business Intelligence
BIA	Business Impact Analysis
BPR	Business Process Re-engineering
CGA	Controller General of Accounts
CISO	Chief Information Security Officer
COTS	Commercial off-the-shelf
CPWA	Central Public Works Accounts
C-SFMS	Centralized State Financial Management System
CTA	Commissioner, Treasuries and Accounts
CTR	Consolidated Treasury Receipts
DC	Data Centre
DDO	Drawing and Disbursing Officer
DoF	Department of Finance
DR	Data Recovery
DRP	Disaster Recovery Management Plan
DTA	Directorate of Treasuries and Accounts
FRBM	Fiscal Responsibility and Budget Management
FRS	Functional Requirement Specification
FRS	Functional Requirement Specification
GCC	General Conditions of the Contract
GoI	Government of India
GoMP	Government of Madhya Pradesh
GST	Goods and Services Tax
HOA	Head of Accounts
HoD	Head of Department
HRMIS	Human Resource Management Information System
IFMIS	Integrated Financial Management Information System
IFSC	Indian Financial System Code

IGAS	Indian Government Accounting Standards
ISC	Information Security Committee
ISO	Information Security Officer
IT	Information Technology
LAN	Local Area Network
LOP	List of Payment
MP WD Manual	Madhya Pradesh Works Department Manual
MPBM	Madhya Pradesh Budget Manual
MPFC	Madhya Pradesh Financial Code
MPTC	Madhya Pradesh Treasury Code
MTEF	Medium Term Expenditure Framework
NDR	Nearest Disaster Recovery
NeGP	National e-Governance plan
NPS	National Pension System
NSDL	National Securities Depository Limited
OAC	Operational Acceptance Certificate
OAT	Operational Acceptance Tests
OEM	original equipment manufacturer
OLAP	Online Analytical Processing
PMC	Project Management Consultant
PMU	Project Management Unit
R&D	Receipt and Disbursement
RFP	Request for Proposal
RPO	Recovery Point Objective
RTO	Recovery Time Objective
SDD	System Design Document
SDO	Service Delivery Objective
SFMS	State Financial Management System
SI	System Integrator
SLA	Services Level Agreement
SOR	Schedule of Receipts
SQL	Structured query language
SRS	System Requirement Specification
TCS	Tata Consultancy Services
UC	Utilisation Certificate
UT	Union Territory
UTR	Unique Transaction Reference

VA	Vulnerability Assessment
VLC	Voucher level Computerisation
WAN	Wide Area Network

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