STUDY OF USE OF PRIASOFT IN THE STATE OF MAHARASHTRA

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INTRODUCTION

Panchayati raj institutions account software (PRIAsoft) has been introduced and designed by the ministry of panchayati raj of central government . The main purpose of introducing this software is to keep accountability and transparency for the account system of all level of panchayati raj institutions , to make available the data / expenditure of PRIs to all citizens , to the Comptroller and Auditor General of India, to the authorities of the central and state government and to the all levels of PRIs. In all 623 zilla parishad , 6665 block panchayat offices and 2,49,850 village panchayats are connected with PRIAsoft centrally. These all institutions are maintaining all vouchers, accounts / expenditure as per the account code rules stated by the state government. This software system was developed by ministry of Panchayati Raj .Various types of MIS reports are generated through the data entries at various level of PRIs . These reports / software system provides scheme wise , month wise , year wise , head wise information about expenditure by the registered PRIs .

OBJECTIVE OF RESEARCH

1. To study the performance of the state of Maharashatra in maintaining the PRIAsoft at all the three levels of panchayati raj institutions .
2. To study the problems while implementing the PRIAsoft at various level of panchayati raj institutions .

RESEARCH METHODOLOGY

To study this paper resercher has used primary data .The primary data has been studied and analysied from various statastical reports of the Ministry of Panchayati Raj .

Zilla parishad   and panchayat samiti offices maintain   92 types   of different   accounts registers as per the rule and formats prescribed by   the Maharashtra Zilla Parishad and Panchayat Samiti Lekhasanhita Adhiniyam, 1968. e.g cashbook , scheme wise expenditure register , cess register, advance register etc . The village panchayat   maintain   33 types of different   registers   as per the Maharashta Grampanchayat Lekhasanhita   Adhiniyam 2011 .e.g. cashbook , tax registers, expenditure register, advance register, loan register. These all registers are inspected by district level authorities   and by the Office of Divisional Commissioner as per   Maharashtra zilla parishada and panchayat samitya adhiniyam ,1961. These all types of vouchers, forms and account registers are compulsory   audited by the Local Fund office and Account General Office as per   the Mumbai Sthanik Nidhi Lekha Parikshan Adhiniyam ,1930. The main purpose of inspection   and timely   audit is to check the account procedure /rules and regulations followed by the PRIs , to check the misappropriation of the fund/ grant.

PRIAsoft   has many salient features. All the level of the PRIs are able to make online database entries of all types income sources (e.g. all types of taxes collected by PRIs , funds / grants received by the PRIs from various departments , loans ,interest from the bank accounts / posts etc.) . Also all types of expenditure is categorised   for   data   entries.(e.g. administrative , development work, salary, wedges, bank charges, scheme implementation expenditure) . All four types   of voucher   entries are possible with this software system . This software facilitate entries of all the   types . So it is possible to check   scheme wise expenditure, head wise / sub head wise expenditure   , expenditure of all central level schemes / state level schemes / district level schemes. Therefore it is easy   for   the government authorities to check scheme wise, year wise, month wise, head wise income and expenditures by all PRIs .

The 13th finance commission has recommended the direct grant distribution to all levels of PRIs. The central government had   finalised many criteria for direct grant distribution . Use of PRIAsoft   was compulsory to all   PRIs for receiving the concerned   grant . The state government resolution of the   rural   development   department   dated 30 /8/2010 states the

provision of the technical support and technical manpower to all PRIs in the Maharashtra State . The State of Maharashtra finalised contract with Mahaonline to provide technical support and technical manpower . The project was launched in the month of may 2011 by the state government of Maharashtra . As per the contract, mahaonline provided hardware to all PRIs. i.e. computers, printers, scanners, internet connection facilities / broadband connection . Also technical manpower was appointed by Mahaonline for all the three level of PRIs .e.g. technical co-ordinator , hardware engineers ,computer experts , data entry operator. Mahaonline provided support to 33 zilla parishad offices , 351 block level offices and 27,900 village panchayats in the Maharashtra state. Mahaonline trained all these contractual manpower about the account system followed by the PRIs institutions , how to feed the daily online data entries, vouchers which are validated by authorities of the PRIs.,

Problems/ issues arised while implementing the software in Maharashtra

1. Electricity supply was one of the major problem for implementing the software specially at village panchayat level .Due to load sheding / power cuts at regular basis in rural area it was difficult for village panchayats to close day book on the same day. So day closing of account books were one of the major problem.

2. Broad band connectivity also another major issue. The PRIs at hilly area, forest area , villages having connectivity issues due to dam backwater and heavy rain also faced difficulties in feeding data entries and day book closing on the regular basis .

3. The technical manpower provided to PRIs by Mahaonline was on contract basis. The quality of manpower and resignations of them due to low wages provided to technical staff was a major issue .Also due to unavailability of technical staff at hilly area / remote area some PRIs faced issues of timely closing of day account books.

Inspite of these administrative and technical issues, Rural Development and Panchayati Raj Department of Maharashtra received second prize in the year 2012-13 and first prize in the year 2013-14 for successful implementation of priasoft from the central government .

TABLE: 1 Zilla Parishad Year Wise Performance In Maintaining Online Accounting In Priasoft

year	Total number of zilla parishads	Total number of zilla parishads with master entry	Total number of zilla with parishads With opening balance entry	Total number of zilla parishads With vouchers	Total number of zilla parishads With day book closed	Total number of zilla parishads With month book closed	Total number of zilla parishads With year book closed
2010-11	33	33	33	33	33	33	33
2011-12	33	33	33	33	33	33	33
2012-13	33	33	33	33	33	33	33
2013-14	33	33	33	33	33	33	33
2014-15	34	34	33	33	33	33	33
2015-16	34	31	31	17	16	16	9
2016-17	34	7	9	3	15	3	3
2017-18	34	3	3	1	1	1	

 *A new Palghar district and palghar zilla parishad was established in the year 2015

TABLE:2 panchayast samitis / block panchayats year wise performance in maintaining online accounting in PRIAsoft .

year	Total number of panchayat samitis	Total number of panchayat samitis with master entry	Total number of panchayat samitis With opening balance entry	Total number of panchayat samitis With vouchers	Total number of panchayat samitis With day book closed	Total number of panchayat samitis With month book closed	Total number of panchayat samitis With year book closed
2010-11	352	351	349	341	351	351	351
2011-12	353	351	351	351	351	351	351
2012-13	351	351	351	351	351	351	351
2013-	353	351	351	351	351	351	351

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2014-15	351	351	351	350	351	349	343
2015-16	351	343	343	221	229	206	79
2016-17	351	72	79	41	194	43	35
2017-18	351	35	35	22	23	22	18

TABLE:3 Village panchayats year wise performance in maintaining online accounting in PRIAsoft .

year	Total number of village panchayat	Total number of panchayat with master entry	Total number of village panchayat With opening balance entry	Total number of village panchayat With vouchers	Total number of village panchayat With day book closed	Total number of village panchayat With month book closed	Total number of village panchayat With year book closed
2010-11	27,910	27561	26,676	19678	27,886	27,886	27,886
2011-12	27,915	27,866	27,774	27,838	27,875	27,867	27,864
2012-13	27,943	27,866	27,880	27,850	27,873	27,872	27,870
2013-14	27,973	27,895	27,911	27,884	27,913	27,909	27,909
2014-15	27,983	27,861	27,870	27,852	27,869	27,868	27,864
2015-16	28,005	27,932	27,956	27,668	27,868	27,864	27,805
2016-17	27,905	27,697	27,815	27,542	27,832	27,800	27,785
2017-18	27,916	27,825	27,825	27,660	27,731	27,727	27,674

TABLE: 4 Year wise vouchers booked in Maharashtra at all PRIs level

year	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Number of vouchers	4,75,316	86,74,503	1,03,40,848	11,67,55,349	1,28,73,368	73,42,780	61,37,641	75,86,847	28,76,116

After the study of table 1, 2, 3, 4 it can be concluded

1. Till 2015 the release of grants was dependant on the number of entries made in PRIAsoft , hence till 2015 PRIAsoft can be seen in a very updated manner. However , as, after 2015, no emphasis was laid on the number of entries in PRIAsoft , the rate of uploading of entries in PRIAsoft saw a huge decrese .

2. After the contractual period with mahaonline was over, the state government did not provide any technical support or technical manpower to PRIs. Also the government employees are not trained enough to feed online entries in PRIAsoft . So the rate of closing of books has seen a decrese in the last three years .

3. The 14th finance commission has distributed grants directly only to the village panchayat level .So the compulsory use of PRIAsoft had decresed at zilla parishad / panchayat samiti level in the period of the 14th finance commission.

SUMMARY/FINDINGS

1. The contract period of Mahaonline with government of Maharashtra had been completed in the year 2015. It was neither renewed nor new arrangement for technical support made by state government. It had a major impact on data entries at PRIs level.so, therefore technical support for hardware and technical manpower should be provided by state government. or provision should be made by the zilla parishad from its cess fund for technical support.

2. Provision of yearly compulsory training to the all concerned officials and staff at all the three levels should be made for proper data entries at all PRI levels .

3. Annual contract of maintainance of hardware should be finalized at state level or zilla parishad level.

4. It is compulsory to all PRIs to maintain account books as per the Zilla Parishad and Panchayat Samiti Lekhasanhita Adhiniyam , 1968,and Maharashtra Grampanchayat Lekhasanhita Adhiniyam , 2011 . All PRIs are maintaining all account books , vouchers and formats as per the rules stated in concern account code . So , PRIs have to make all entries by two ways. i.e. online entries in PRIAsoft software and handwritten entries in the prescribed account books . State government should find a way to minimize the work of the employees and officers .

5. All the account registers and vouchers are inspected / and audited by the senior authorities and by the auditor of Account General Office and by the auditor of the Local Fund Office. Online data entries and vouchers are not validated by state government for inspection and audit purpose .So it's a natural tendency of PRIs to maintain the account in account registers. So State government should issue guidelines about validation of online data entries for all types of inspection and audit purpose.

6. The main purpose of the PRIAsoft is partly obtained ,as the online data entries are not inspected and audited by the authorities. This online account system will have impact only when the State government will set the proper system of inspection of the online registers by PRIAsoft.

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