Odisha e-Municipality

Accounting and Audit System

Version 1.0

Training Manual

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Odisha e-Municipality/Government ISU

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About this Document

Purpose

This manual has been written to help you understand and use the e-Municipality Accounting System. It presents the Functional Capabilities and Operational Details of the System and contains the procedures that you should know for performing your business tasks using the Accounting System of Municipality.

Intended Audience

This manual is primarily intended for ULB officials who will use the e-Municipality Accounting System. This guide can also be used by system administrators responsible for configuring and maintaining the application.

Pre-requisites for use

Following are the prerequisites for understanding this manual:

Functional - Thorough understanding of Double Entry Accounting System and working knowledge of computerised accounting is required.

Technical - Basic understanding of Windows and GUI operations is required. User is expected to be familiar with operations such as using the mouse and keyboard to select, click or choose menu options and enter values in text boxes.

Organisation of this Document

Information in this document has been organised as follows:

Table 1: Organisation of the Document

Chapter	Description
Chapter 1	Provides a brief introduction
Chapter 2	Getting Standard - takes you on a quick tour of Accounting System. It gives a brief introduction about the general working features of Accounting System that you should keep in mind while working

Change Management

Changes to this document, after it has been accepted and signed-off, will be through appropriate Change Management Procedures, as described in the contract.

Contents

The total number of pages in this document, including the cover page, is 19.

List of Abbreviations

Abbreviation/ Acronym	Description
BPD	Business Process Document
EO	Executive Officer
GoI	Government of India
HUD	Housing & Urban Development
MAS	Municipality Application System
NAC	Notified Area Council
NOC	No Objection Certificate
OCAC	Odisha Computer Application Center
OeSL	Odisha e-Governance Services Limited
SRS/FRS	Software/Functional Requirements Specification
TCS	Tata Consultancy Services
ULB	Urban Local Bodies
COA	Chart of Accounts
GL	General Ledger
CFO	Chief Financial Officer
OMAR	Odisha Municipal Accounting Rules
OMAM	Odisha Municipal Accounting Manual

1 Introduction

The Accounting Module will help you to record the financial transactions of your ULB as per Double Entry Accounting System. This application is integrated with e-Municipality website to make it easy and secured to access through a single log-in. The additions or changes made to the accounting data are immediately reflected in the Accounting System.

1.1 Features of Accounting System

The e-Municipality Accounting System provides the following features to the ULB users:

- Drawing up of opening balance-sheet

- Full migration to double-entry accounting system

- Adoption of accrual based Accounting System

- Production of financial statements

- Production of Cash Book, Bank Book, BRS, Party Ledger, General Ledger

- Complete re-vamp of the Public Financial Management (PFM) cycle, which includes internal accounts.

2   Getting Started

It is to be noted here that access to the Accounting System is limited only to users who are authorized. To use it, you must first log on to e-Municipality using your user ID and password. After logging in, e-Municipality allows you to start any of the modules to which you have access rights.

2.1   Logging In

Step 1: Open the e-Municipality web portal https://www.ulbodisha.gov.in and from the drop down "Choose your Location".

Step 2: To access the applications, click on Login

Step 3: In the screen that appears, provide your credentials and click on Login

Step 4: Navigate to the "Accounting" tab and click on Accounts from the dropdown

2.2   Basics of Accounting Functionality in the Application

1.   You can see the ULB and User details along with the role profile based on the user credentials provided in the screen that appears.

2.   Role Profile:

ACCOUNTANT
- Creation of Accounting Transaction
- Change/Delete the line item of a particular transaction
- Update BRS
- Entering Grant Details and Running of Budget
- View of various Reports

OFFICER
- Post of an Accounting Entry
- View only access to various Reports
- Approve/Reject Budget/Grant Report

ULB ADMIN
- Create/Edit Bank Account
- Create/Edit Party Account
- Un-posting of a particular transaction
- All Reports – view only access
- Approve/Reject Budget/Grant Report

PORTAL ADMIN
- Create/Edit GL Account
- Assign/Un-assign the GL Account to ULB
- Create/Close of Time Periods
- All Reports – View only access
- Return the Budget/Grant Report for Re-Submission

AUDITOR
- All Reports – View only access

Figure 1: Role Profile

2.3 Create an Accounting Transaction

1. Select your role as "Accountant" and click on Create Transactions.

2. Select the Fiscal Year, Type of transaction as Journal/Payment/Receipt/Contra, write the Description, enter the Transaction Date, Voucher Ref, Voucher Date and click on Create:

3. Select the GL head you want to Debit/Credit, enter the amount for the GL code, select the debit/credit flag from the drop down and click on Create. One line for the journal will be created. You can create multiple debits/credits by following the same method.

4. Navigate to Create "Another Bank Transaction" if you want to add a bank transaction to the entry,

    a. Go to the bank page, select the transaction type & bank, type the amount, voucher reference, cheque number, date and Navigate to Create GL Transaction.

    b. It creates a debit/credit line depending on the selection you have made.

5. Navigate to "Create Another Party Transaction" if you want to make a party transaction to the entry,

    a. Select Party Id, Type bill amount, voucher reference, select the transaction type and Navigate to Create GL Transaction.

    b. Note: Ensure that debit total matches to the credit total of the Journal/ Payment/ Receipt/ Contra so that it can be posted. Please note the ULB Account Trans Id for your reference and pass it on to the user with "Officer" role so that he can post the transaction.

2.4 Post/Multiple Post of Transaction

1. Select your role as Officer and click on Go. Navigate to "Find Transactions".

2. Search the transaction(s) based on the search criteria with the option posted as "NO".

3. In the screen that appears, there are option of posting the transaction one by one or by selecting multiple transaction

    a. **Single posting of transaction:** You can click on the "Post Transaction" tab against each transaction to post the transaction or by going inside the transaction you can view the details and post the transaction.

                                    Or

    b. **Multiple posting of transactions:** To post multiple transactions, click on the check box against each transaction to which you want to post and then click on the "Post Selected Transactions" box at the top of Table Head.

        A dialogue box appears, to confirm the posting of transaction. If you are sure to post the selected transaction, click on "OK" button.

        A message box appears, stating which are the Trans Ids posted and the Tans Ids which are un-posted.

4. View the transaction once it is posted and you can take a print or download in pdf/xls format for your record.

2.5 Un-Posting a transaction

1. Log-in with the role of "ULB Admin"

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2. Go to Accounting>Accounts>Find Transactions

3. In the screen that appears, provide the entry details to search the entry which need to be Un-Posted.

4. After finding the required entry, click on "Accounting Trans ID". You will be able to go inside that particular transaction.

5. In the screen that appears which depicts the entry details, there will be a button at the top of the entry details as "Unpost It". Click on this button.

6. A dialogue box appears confirming your action. Click on "OK".

7. The said entry will lose the status of Post and will be un-posted.

2.6 Changing the Line Item of a particular transaction

1. Log-In with the role of Accountant

2. Go to Accounting>Accounts>Find Transactions

3. In the screen that appears, provide the details of entry for which you want to change or update the line items. Note that only those entries which are not yet posted can be modified. If a particular transaction has already been posted and you want to modify the line item(s) of that particular entry, then you first need to un-Post that entry and then only you can modify the line item(s) of that transaction.

4. Once the desired entry details appears in the screen, click on the "Trans ID" which you want to modify.

5. In the screen that appears, click on the "Change" button adjacent to that entry. The details of line item will appear in modified format and then you can change the desired field as per your requirement.

6. After the change click on "Update" to save the changes.

7. Your line item will be changed. Post this you can post the entry with the role of "Officer".

2.7 Deleting the line item of a particular transaction

1. Log-In with the role of Accountant

2. Go to Accounting>Accounts>Find Transactions

   a. In the screen that appears, provide the details of entry against which you want to delete the line item(s). Note that the line items of only those entries which are not yet posted can be deleted. If a particular transaction has already been posted and you want to delete the line item(s) of that particular entry, then you first need to un-Post that entry and then only you can delete the line item(s) of that transaction.

   b. Once the desired entry details appears in the screen, click on the "Trans ID" which you want to delete the line items.

   c. In the screen that appears, click on the "Delete" button adjacent to the line item which you want to delete.

   d. A dialogue box appears confirming the deletion of line item.

   e. Click on "Ok" to delete the line item. The particular line item will be deleted.

2.8 Bank Reconciliation

1. Navigate to "Reports" (You can do BRS either with Accountant or Officer role).

2. Navigate to Bank Reconciliation. Select As on Date, Bank Account and Reconciliation Status No OR Yes OR Both, and then click on "GO". (If selected No: It will show all the un-reconciled transactions. If Yes: It will show all the reconciled transactions. And if Both: It will show all the transactions, both reconciled as well as un-reconciled).

3. Select the Reconciliation date and navigate to update to reconcile that particular line.

4. You can reconcile as many numbers of lines as per your requirement. Once reconciled, click on "Go" and see the reconciled balance at the bottom of the statement.

2.9 Create/Update a Party

1. Select your role as ULB Admin and Navigate to Party tab.

2. Navigate to "Create New Person".

3. Type the Name of the Party, Address, Income tax PAN, TIN and SRIN wherever necessary. Select the applicable Post to GL Id from the drop down and then navigate to "Save". If there is not enough information with regard to mandatory fields, fill it with NA.

4. To update the Party Account, Go to Party>Search.

5. Click on relevant Party ID.

6. In the screen that appears, click on "Update" button on the top of party details.

7. In the screen that appears, update the relevant field as required and click on "OK" button.

2.10 Create/Update a Bank Account

1. Select your role as ULB Admin and Navigate to Bank Account tab.

2. Navigate to "Create New Bank Account".

3. In the screen that appears, provide Bank Account Name, Bank Account Number. Select applicable Post to GL Account Id. Select from date as the date, the account being opened and click on Create button.

4. To update the Bank Account, Go to Bank Account>Search.

5. Click on relevant Bank Account ID.

6. In the screen that appears, click on "Update" button on the top of bank details.

7. In the screen that appears, update the relevant field as required and click on "OK" button.

2.11 Find Transactions

1. You can search transactions with any Role. Click on "Find Transactions" tab.

2. In the screen that appears, you have 2 options of finding transactions. Such as "Accounting Transactions" and "Accounting Transactions Entries". In the first option transactions details will appear in condensed format while in later it will appear in detailed format. In the second option you have more search criteria like GL Account, Transaction Type etc.

3. Provide the relevant details to search the transaction and click on "Search" button.

2.12 View Reports

1. On the home page click on Reports with any Role. All the roles do have access to view the reports.

2. Various Reports available are

Table 2: Various Reports and its purpose

Name of the Report	Purpose
Day Book	All the transactions posted in a day.
Journal Book	All Journals provided as per search criteria will appear.
Trial Balance	The balance against each GL Account on a particular date along with the Transaction Dr. and Transaction Cr.
Receipt/Payment	Receipt and Payment Account of a particular ULB
Transaction Totals	A summary(Transactions Dr & Cr.) of all posted and un-posted transactions within a given period
Cash Book	A Report of all cash transactions during a particular period
Bank Book	A Report of all bank transactions during a particular period
Cash & Bank Book	A Report of all cash & bank transactions during a particular period. It's a double column cash book
Bank Summary	Opening and closing balances of all the bank accounts during a particular period
Bank Reconciliation	Bank Reconciliation report will give you a report of all the reconciled and un-reconciled transactions of a particular bank account for a given period. It will allow you to reconcile or un-reconcile any transaction of a particular bank account
Party Ledger	Party Ledger report will give you transactions for a particular party account for a given period
Party Summary	Party Summary report will give you summary of opening and closing balances of all the party accounts for a given period
General Ledger	General Ledger will give you transactions for a particular ledger account for a given period
IE Statement	Income and Expenditure Statement will give you the Income and Expenditure report for a period within a financial year
Balance Sheet	Balance Sheet report will give you the balance sheet on a particular date
Grant Details	A report which provides the details of Grant Received, Expenses Incurred, UC submitted along with Opening and Closing Balance The details of UC need to be keyed in by ULB Officials
Other Reports	Includes following: • All the Schedules of IE Statement • All the Schedules of Balance Sheet • IE Statement as per OMAR format

Name of the Report	Purpose
	• Receipt/Payment Account as per OMAR format
Exception Reports	A report, which provides all the wrong/error transactions pertaining to all the Control Accounts. Such as
	3501001 – Suppliers Control Account
	3501002 – Contractors Control Account
	3401001 - Earnest Deposit - Municipal Fund
	3401002 - Security Deposit - Municipal Fund
	3401008 - Additional Performance Security
	3401009 - Initial Security Deposit
	4601010 - Advance to JE
	4601011 - Advance to Store Keeper
	4502001 – Bank Account – Municipal Fund – Nationalised Bank
	4502002 – Bank Account – Municipal Fund – Other Scheduled Bank
	4502003 – Bank Account – Municipal Fund – Co-Operative Bank
	4502004 – Bank Account – Municipal Fund – Post Office Account
	4504001 – Bank Account – Special Fund – Nationalised Bank
	4504002 – Bank Account – Special Fund – Other Scheduled Bank
	4504003 – Bank Account – Special Fund – Co-Operative Bank
	4504004 – Bank Account – Special Fund – Post Office Account
	4506001 – Bank Account – Grant Fund – Nationalised Bank
	4506002 – Bank Account – Grant Fund – Other Scheduled Bank
	4506003 – Bank Account – Grant Fund – Co-Operative Bank
	4506004 – Bank Account – Grant Fund – Post Office Account

Note: *For viewing any of the reports listed above, click on the particular report, select the date range and click on go; desired report will be displayed. You can view/print/download to pdf or xls by selecting various options at the top of each Report*

2.13 Chart of Accounts

1. It shows the COA (Chart of Accounts) of all the GL Account.

2. Go to Accounting>Account>Global GL Settings

3. In the screen that appears, you can see the various GL Accounts

4. You can see the Hierarchy of the GL Accounts, by navigating to "Navigate Accounts" and then by clicking on "+" sign against each parent GL Account. In the screen that appears, you can navigate various Accounts.

2.14 MIS Reports

1. After Logging-In, you can see another tab adjacent to "Accounting" as "MIS". Navigate to MIS>Account Reports.

2. You can download the following reports in 'pdf' format by running each separately.

   a. ULB Transaction based Usage Report – No. of transactions posted during a particular period.

   b. ULB User based Usage Report – No. of transactions posted by each user.

   c. Grant Details entry Report – To view the grant details of a particular ULB and UC Details entered by the ULB User.

2.15 Grant Details Report

1. Log-in with the role of "Accountant".

2. In the screen that appears, Navigate to Accounting>Accounts>Reports>Grant Details

3. In the screen that appears, provide the Month and Year for which you want to key-in the details of UC against the Funds Received.

4. Here, you need to key-in the following details against each grant,

   a. UC submitted up to the date given

   b. UC submitted before PD DUDA / Sub-Collector up to the date given

   c. UC Not yet submitted up to the date given

5. After keying-in the above information, click on "Submit" button at the end of the report.

2.16 Budget

Budget is introduced in the Accounts module of e-Municipality in Jan'2017. Budget of BMC and few other ULBs are referred as model for the budget of e-Municipality. However the heads of budget are not restricted. User can define the head of the Budget and it will be ULB specific. Having said that, now we are going to navigate to Budget, and see how to prepare and publish the same.

2.16.1 Navigate to Budget

1. Log in with the any role.

2. Navigate to Accounting>Accounts>Budget.

3. In the screen that appears. You will have 3 tabs stating,

   a. Budget Entry Screen – Depicts the Workings of budget calculation including CAGR and heads of accounts.

   b. View Budget – Depicts the Filtered Accounts under various heads choose at the time of validating entry screen.

   c. Budget Summary – Depicts various reports related to Budget such as Budget Summary, Budgeted Receipts and Expenditure, Comparison with the past years, Analysis etc.

2.16.2 Budget Entry Screen

1. Log in with the role of Accountant/Officer.

2. Go to Accounting >Accounts > Budget and click on "Budget Entry Screen".

3. In the screen that appears, choose the Fiscal Year for which you want to prepare the Budget and click on "Go".

4. Another screen will appear, where all the GL Accounts of COA (Chart of Accounts) will appear in the series of "1, 2, 3 & 4". By clicking one each button, you can move to respective heads of account. Here 1 denotes Revenue, 2 for Expenses, 3 for Liabilities and 4 for Assets.

5. In the screen that appears, you need to update Budget Heads pertaining to various GL Accounts if differ with the default assigned budgets.

6. Add a row: In case you find that one more item will appear in the budget year, which is not there in the COA, you can add 'n' number of rows. To add a particular row, click on the 'radio button' adjacent to a row under which you want to create a row and then click on the "Add New Row" button above/below the table.

7. A dialogue box will appear asking for confirmation of row creation. Click on "OK" button if you are sure to create.

8. A new blank row will be created, where we can fill various details of receipts or expenditure as per your requirement.

9. Assigning the Budget Heads: Most of the GL Accounts are already assigned with certain Budget Heads. In case you want to change certain budget heads based on the ULB requirements or you want to un-map certain GL Accounts from none of the Budget Heads, then choose respective budget heads from the drop down of Budget Heads.

10. Save and Submit: After filling in all the details and confirming the budget heads, save the each page by clicking in the "Save" button at the bottom. After saving all the 4 pages, click on "Submit" button adjacent to "Submit button.

*Note: Though we have **'Submit'** button at the bottom of each page, it is advised that you need to submit the budget entry screen, **only after saving** all the 4 pages.*

11. View "Budget entry screen and export to excel": At the top of Budget Entry Screen, we have option of downloading the entered details to excel.

12. Click on "Print Excel" button. A new file will be downloaded having all the "Budget Entry" details.

2.16.3 Un-Submitting the "Budget Entry Screen"

1. Log-in with the role of "Portal Admin".

2. Click on Budget>View Budgets>Budget View.

3. In the screen that appears, go at the bottom of the page and click on "UN SUBMIT" button.

4. A dialogue box appears for confirmation. Click on "OK" if you are sure or else click on "Cancel".

5. Once you click on "OK" all the data submitted, filled in at this table will be erased. But the data entered at "Budget Entry" screen will be intact and will appear in editable format as follows.

2.16.4 View Budgets

1. Log-In with the role of Accountant/Officer.

2. Navigate to Accounting>Accounts>Budget, with the role of Accountant.

3. In the screen that appears. Click on "View Budgets" Screen.

4. Here, you will have 2 buttons, such as "Budget Edit" and "Budget View". Click on "Budget Edit" button. Here you can see only those accounts, against which you have selected the Budget Heads; others will not appear as those are irrelevant for the corresponding budget.

5. In the screen that appears, update the "Budget Estimates" of preceding year (Budget of preceding period). First year we need to update, subsequently the same will be automatically updated by picking up the figure from preceding period.

6. Revised Budget for the preceding year indicates the amount of supplementary budget, usually prepared for the month ended Dec. In case the calculated figure does not tally with the actual figure as per supplementary budget, you please can edit the respective amount pertaining to a GL Account.

7. Adjustments: If you want to increase/decrease the calculated figure of the current budget, you need to provide some amount for adjustments over here, which will then reflect in the final budget column.

8. Assigning the budgeted amount between "General" and "Urban Poor". Update the Urban poor amount by which the general will automatically be adjusted.

9. Add/Delete a row: Here also we have the option of add/delete a row in the same manner as we did in budget entry screen.

10. Once all the entry is over, click on "Save/Submit" Button to save your work as well as to Submit the Budget Screen and to move to the next part of budget.

11. Print Excel: You can download your work here by clicking on " Print Excel" button at the top of the page after submitting the Budget View.

12. A file gets downloaded.

2.16.5 Un-Submitting the View Budget

1. Log-in with the role of "ULB Admin".

2. Click on Budget>View Budgets>Budget View.

3. In the screen that appears, go at the bottom of the page and click on "UN SUBMIT" button.

4. A dialogue box appears for confirmation. Click on "OK" if you are sure or else click on "Cancel".

5. After the above action all the details of "Budget Summary" will be deleted and the "View Budget" screen will appear in editable format. Here you can update the information again as directed.

2.16.6 Budget Summary

1. Navigate to Accounting>Accounts >Budget, with the role of Accountant.

2. In the screen that appears. Click on "Budget Summary" Screen.

3. In the screen that appears, click on 'Budget Summary'.

4. Here you have various analysis pages of Budget as follows,

      a. Budget Summary

      b. Budget Receipt

      c. Budget Expenses

      d. Budget Comparison, and

      e. Budget Analysis

We will discuss each of these tabs separately,

      a. Budget Summary: It depicts the Final Budget for the period and shows the Budgeted Revenue and Expenditure with the segregation of Revenue and Capital which can be printed into pdf/excel by choosing the option at the top of each page.

      b. Budget Receipt: Shows the Budget Receipt for the period with a pie chart and percentage to total receipt. This can also be printed both in pdf/xls format by choosing the option at the top of each page.

      c. Budget Expenses: Shows the Budgeted Expenses for the period with a pie chart and percentage to total expenditure. This can also be printed both in pdf/xls format by choosing the option at the top of each page.

      d. Budget Comparison: A comparison of Budget for the period with that of preceding period.

      e. Budget Analysis: Analysis based on various parameters compared to preceding years.