

AUDITONLINE

Audit Application for Governing Accounts

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AUDITONLINE – HOME PAGE

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सत्यमेव जयते

AuditOnline

Facilitating Audit in Government

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FACILITATING AUDIT IN GOVERNMENT

AuditOnline is one of the generic and open source applications developed as a part of Panchayat Enterprise Suite (PES) under e-panchayat Mission Mode Project (MMP) initiated by the Ministry of Panchayati Raj (MoPR). It facilitates internal & external audit of Government department / Panchayati Raj Institutions.

[Read more →](#)



OBJECTIVES OF AUDIT ONLINE

- To create a platform for online correspondence of audit objections
- To facilitates both internal/external audit of government department by bringing about transparency
- To streamline the audit process so that Audit Enquiry, Local Audit Report, Draft Note, Draft Para etc of State AG can be replied online thereby leading to better management
- To helps in monitor the closure of audit findings.
- To provide linkages with the transactional data (if available online) to verify and comment upon the audit observation.
- To generate various reports/graphs for analysis and decision support.

AUDITONLINE – FEATURES

- **It is web based and seamless flow of handling the audit at all stages in an intelligible way, amenable for analytics**
- **Usable for both Internal/External Audit**
- **Seamlessly maps Auditor/Auditee and between Auditor and Auditee**
- **Manage Audit Teams and Define Audit Schedule**
- **Enables qualitative tags for audit observations into categories/sub-categories**
- **Dynamically create Forms to record details about a file/case (Case Record)**
- **Generate Local Audit Report /Draft Note / Draft Para / Draft Audit Para etc. as per Configurable Report Templates**

FEATURES – continued..

- **Reports available in PDF as well as sent to users through email**
- **Ensures complete confidentiality with high levels of security**
- **Monitor performance of government functionaries and government officials**
- **Email Based Alerts/Notification on regular update(s)**
- **Multilingual Support**
- **Based on Open-Source Tools and Technologies**
- **Supports latest version of Internet Explorer, Mozilla Firefox, Google Chrome**
- **Web-based and available 24x7**

STAKEHOLDERS

- Create Department Admin
- Approve Department Admin
- Assign Role

STATE ADMIN

- Create Office Admin
- Define Configuration
- Define Process Flow
- Define Category/Sub Category
- Define Case Record
- Define Fact Sheet

Department Admin

- Record MoM
- Record Observations
- Manage Communication between Workflow Players (Inbox, Drafts)

Workflow Player

- Create Workflow Players
 - Audit Team Details
 - Last Audited Detail
 - Assign Auditee
 - Assign Users

**Auditor/
Auditee Admin**

STAKEHOLDER: Department Admin

Responsibilities

Define
Configuration

Define
Process Flow

Define
Category/
Sub-Category

Define
Dynamic
Form (Case
Sheet and
Fact Sheet
details)

Define
Report
Template

ACTIVITIES FOR CONFIGURING THE AUDIT PROCESS

1. Audit Configuration

- Define type of audit (external/internal)
- Define type of auditor/ auditee (E.G.: State AG-commercial tax (circle office))

2. Process Flow – Unique for each Configuration

- Add Tasks
- Add Process Flow Mapping
- Freeze Process Flow

3. Category/Sub-category - Configuration Wise

4. Dynamic Form - Configuration Wise

- Case Sheet
- Fact Sheet

5. Report Template- Configuration Wise

Add Audit Configuration

Create Audit Configuration

Audit Type *

Observation Type *

<input type="checkbox"/> Audit Requisition	<input type="checkbox"/> Case Record
<input type="checkbox"/> Expenditure	<input type="checkbox"/> Fact Sheet
<input type="checkbox"/> General	<input type="checkbox"/> Case Record
<input type="checkbox"/> Receipt	<input type="checkbox"/> Fact Sheet
	<input type="checkbox"/> Case Record
	<input type="checkbox"/> Fact Sheet

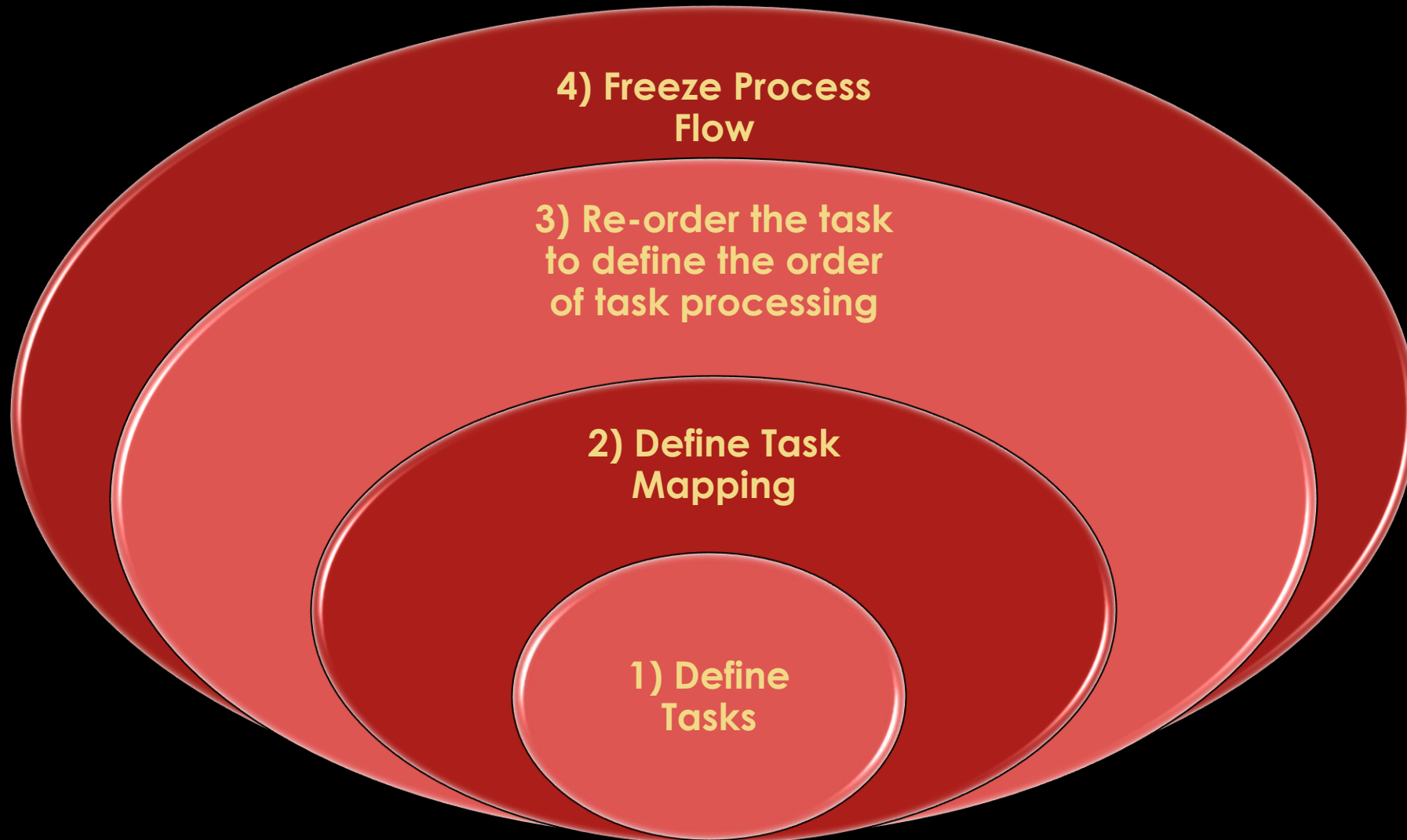
Report Name *

Audit Stage

<input type="checkbox"/> MoM	
<input checked="" type="checkbox"/> Record Observation *	<input type="text" value="Record Observation"/>
<input checked="" type="checkbox"/> Audit Enquiry *	<input type="text" value="Audit Enquiry"/>
<input type="checkbox"/> Draft Local Audit Report	<input type="text"/>
<input type="checkbox"/> Local Audit Report	<input type="text"/>
<input type="checkbox"/> Draft Note	<input type="text"/>

- Audit Configuration defines Audit Type, Observation Type and Audit Stages.
- **External** : Auditor and Auditee of different department.
- **Internal** : Both Auditor and Auditee are from same department.

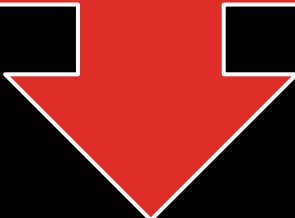
DEFINITION OF A NEW PROCESS FLOW



ADD TASKS

Task Creation (Add New Task)

Define_Tasks
Task1
Task2
.....
Task 'n'



Add Process Tasks

Create Process Flow

Configuration Name * State AG|STATE-Commercial Tax Department New|CT WORKS CONTRACT

Auditor STATE

Auditee CT WORKS CONTRACT

Task Mode * Main Task Sub Task

Task Name * Record Observations

- Select the task mode i.e., Main Task or Sub task.
- Enter the Task Name
- Select the Task For - Auditor/Auditee
- Select the Audit Stage of the Task
- Select the Task Type
- Select the Level and the Designation who would be performing the task.
- Multiple task could be defined

Task For *	Audit Stage *	Task Type *	Department Level *	Designation *		
Auditor	Record Observation	Record Observations	STATE	<input type="checkbox"/> Audit Officer <input type="checkbox"/> Senior Auditor <input checked="" type="checkbox"/> Auditor <input type="checkbox"/> AG <input type="checkbox"/> Dy AG <input type="checkbox"/> Assistant Audit Officer	<input type="radio"/> To <input type="checkbox"/> Mandatory <input type="radio"/> CC <input type="radio"/> To <input type="checkbox"/> Mandatory <input type="radio"/> CC <input checked="" type="radio"/> To <input type="checkbox"/> Mandatory <input type="radio"/> CC <input type="radio"/> To <input type="checkbox"/> Mandatory <input type="radio"/> CC <input type="radio"/> To <input type="checkbox"/> Mandatory <input type="radio"/> CC <input type="radio"/> To <input type="checkbox"/> Mandatory <input type="radio"/> CC	<input type="button" value="+"/>

Define Task Mapping

Add Process Flow Mapping

Configuration Name *

State AG|STATE-Commercial Tax Department New|CT WORKS C

Task Mode *

Main Task Sub Task

From Task *

Generate Draft Note by Dy AG HQ level

To Task *

Main Task List

- Record Observations
- Review LAR by Assistant Audit Officer HQ level
- Review LAR by Audit Officer HQ level
- Review LAR by DAG HQ level
- Prepare Final LAR by Assistant Audit Officer HQ level
- Generate LAR by Audit Officer HQ level
- Review Draft LAR by Assistant Audit Officer Field level
- Prepare Final DLAR by Assistant Audit Officer Field level
- Approve Observations by Audit Officer Field level
- Response on Audit Observations Field level
- Generate Audit Enquiry by Audit Officer Field level
- Review Draft LAR by Audit Officer Field level
- Review Final DLAR by Audit Officer Field level
- Verify Observations by Field level
- Record Entry Meeting by AAO field level
- Verify Entry Meeting by AO field level
- Record Exit meeting by Auditor Field Office
- Verify Exit Minutes of Meeting by AAO Field Office
- View response And Prepare Draft LAR by Auditor Field level

- Define the task mapping by selecting :
- Task Mode i.e. Main task or Follow-up task
- 'From' Task,
- 'To' task

Re-order the Task Mapping

Process Flow Mapping

Type	Configuration Name	Auditee Department Name	Auditee level Name	Auditor Department
External	State AG STATE-Commercial Tax Department New CT WORKS CONTRACT	Commercial Tax Department New	CT WORKS CONTRACT	State AG
From Task		To Tasks		
Record Entry Meeting by AAO field level (Assistant Audit Officer)		Verify Entry Meeting by AO field level		
Verify Entry Meeting by AO field level (Audit Officer)		Record Entry Meeting by AAO field level Record Observations Approve Entry Meeting by Auditee Works Contact Office		
Approve Entry Meeting by Auditee Works Contact Office (Commercial Tax officer,Assistant Commissioner)		Verify Entry Meeting by AO field level		
Record Observations (Assistant Audit Officer,Auditor,Audit Officer)		Approve Observations by Audit Officer Field level Verify Observations by Field level Generate Audit Enquiry by Audit Officer Field level		
Verify Observations by Field level (Assistant Audit Officer)		Approve Observations by Audit Officer Field level Generate Audit Enquiry by Audit Officer Field level Response on Audit Observations Field level		
Response on Audit Observations Field level (Assistant Audit Officer,Auditor)		Approve Observations by Audit Officer Field level Verify Observations by Field level		
Approve Observations by Audit Officer Field level (Audit Officer)		Generate Audit Enquiry by Audit Officer Field level Response on Audit Observations Field level		
Generate Audit Enquiry by Audit Officer Field level (Audit Officer)		Prepare Response on Audit Enquiry		
Prepare Response on Audit Enquiry (Commercial Tax officer,Assistant Commissioner)		View response And Prepare Draft LAR by Auditor Field level		
View response And Prepare Draft LAR by Auditor Field level (Auditor)		Review Draft LAR by Assistant Audit Officer Field level		
Review Draft LAR by Assistant Audit Officer Field level (Assistant Audit Officer)		Review Draft LAR by Audit Officer Field level View response And Prepare Draft LAR by Auditor Field level		

- Select the “Freeze Process Flow “ option under the Process Flow Mapping tasks and Freeze the Process Flow.
- Using Drag and Drop, the tasks can be rearranged at a desired order of sequence before freezing.
- Click on Freeze button at the bottom of the page to freeze the process flow.

Add Category/Sub-category

Category Form

Type* Category Sub Category

Category Name*

Taxes/VAT on Sales,trade etc.

Sub-Category Name*

- Select the Type (Category or Sub-category) and specify the Category/Sub-Category Name on which audit observations are made by auditor



Map Category/Sub-category

Add Category SubCategory Mapping

Configuration Name *

Department of Rural Development|CENTRE-HARYANA|District Panchayat

Component *

Indira Awas Yojana - IAY

Map Category and Sub Category

[Re-order Category and Sub Category Mapping](#)

Category Name *

Sub Category Name *

Delay in payment to Beneficiary

Delay in payment to Beneficiary

Others

Procurement of Material and Services

Non Compliance of Codal Provision

Variation in Cost Component

Others

Release of Funds- Treasury

Select Subcategory

Withholding Funds

Select Subcategory

Diversion of Funds

Select Subcategory

Mis-classification/Inadmissible Administrative Expenses

Select Subcategory

Wrong classification of Material Component to Wage Component

Select Subcategory

Investment of any kind

Select Subcategory

Deviation due to Faulty Planning

Select Subcategory

Variation of Wage Rate w r t Notified rate

Select Subcategory

- Map Category and Sub-category) to a particular Audit configuration

Define Dynamic Form

Dynamic Form

Type * Fact Sheet Case Sheet Report

Fact Sheet Name *

Category Name

Sub Category Name

Taxes/VAT on Sales,trade etc.

- Short remittance of tax due to short accounting of purchase/sales turnover
- Short levy of tax due to application of incorrect rate of tax
- Short levy of tax due to escape of turnover from assessment
- short payment of tax due to non revision of self assessment having defects/deficiencies
- Short levy of tax due to incorrect exemption of turnover
- Short levy of tax due to non assessment/incorrect computation of contract receipt
- Short levy of compounded tax
- Reckoning of sales as works contract and consequent shortlevy of tax
- non payment of surcharge
- Non levy of tax due to failure of completion of assessment
- Grant of irregular exemption
- Grant of excess credit
- Application of in correct rate of tax
- Incorrect grant of Concessional rate of tax
- Non /short levy of interest
- Grant of excess input tax credit
- other lapses
- Non Production of statutory forms

Taxes on Agriculture Income

Select Subcategory

Luxury Tax

Select Subcategory

 Create

Short Levy *

Amount under objection *

 Save  Clear  Close

- Select the Type (Fact Sheet/ Case Sheet/Report) for which dynamic form is to be defined.

- Define the form fields for recording data in numeric, text, date type etc. for respective Fact Sheet/Case sheet.

Map Dynamic Form

Add Map Dynamic Form

Configuration Name *

State AG|STATE-Excise Department of Kerala (STATE)|Office of Circle Insp

Type *

Fact Sheet Case Sheet Report

Fact Sheet Name To Be Mapped

Fact Sheet Name Already Mapped

Show 10 entries

Search:

Select	Category Name	Sub Category Name	Fact Sheet Name	View
<input type="checkbox"/>	Taxes/VAT on Sales,trade etc.	Short levy of tax due to escape of turnover from assessment	FC3	
<input type="checkbox"/>	Taxes/VAT on Sales,trade etc.	Short levy of tax due to incorrect exemption of turnover	FC5	
<input type="checkbox"/>	Taxes/VAT on Sales,trade etc.	Short levy of tax due to non assessment/incorrect computation of contract receipt	FC6	
<input type="checkbox"/>	Taxes/VAT on Sales,trade etc.	short payment of tax due to non revision of self assessment having defects/deficiencies	Fc4	
<input type="checkbox"/>	Taxes/VAT on Sales,trade etc.	Short remittance of tax due to short accounting of purchase/sales turnover	FC1	
<input type="checkbox"/>	Taxes on Agriculture Income	Under assessment due to Assignment of incorrect status	FC21	
<input type="checkbox"/>	Future Income	Under assessment due to grant of inadmissible expenses	FC20	
<input type="checkbox"/>		during preceding year	FC24	

- Map Type of Dynamic Form (Fact Sheet/Case Sheet/Report) to a Configuration Name
- Select check box against respective Category name

Previous

1

Next

Save

Clear

Close

Add Report Template

Create Report Template

Configuration Name *

Commercial Taxes Department|COMMERCIAL ZONES-Commercial Taxes Department|COMMERCIAL ZONES

Report Template For *

auditor

Template Type *

Report

Report Name *

- Audit Enquiry
- Draft Local Audit Report
- Local Audit Report
- Draft Note
- Draft Para
- Draft Audit Para
- Audit Para

Template Name *

Is Report chapterisation Required? *

Yes No

Header

Body

Is subject Required? *

Yes No

Select Placeholder

--Select--

Add Variable

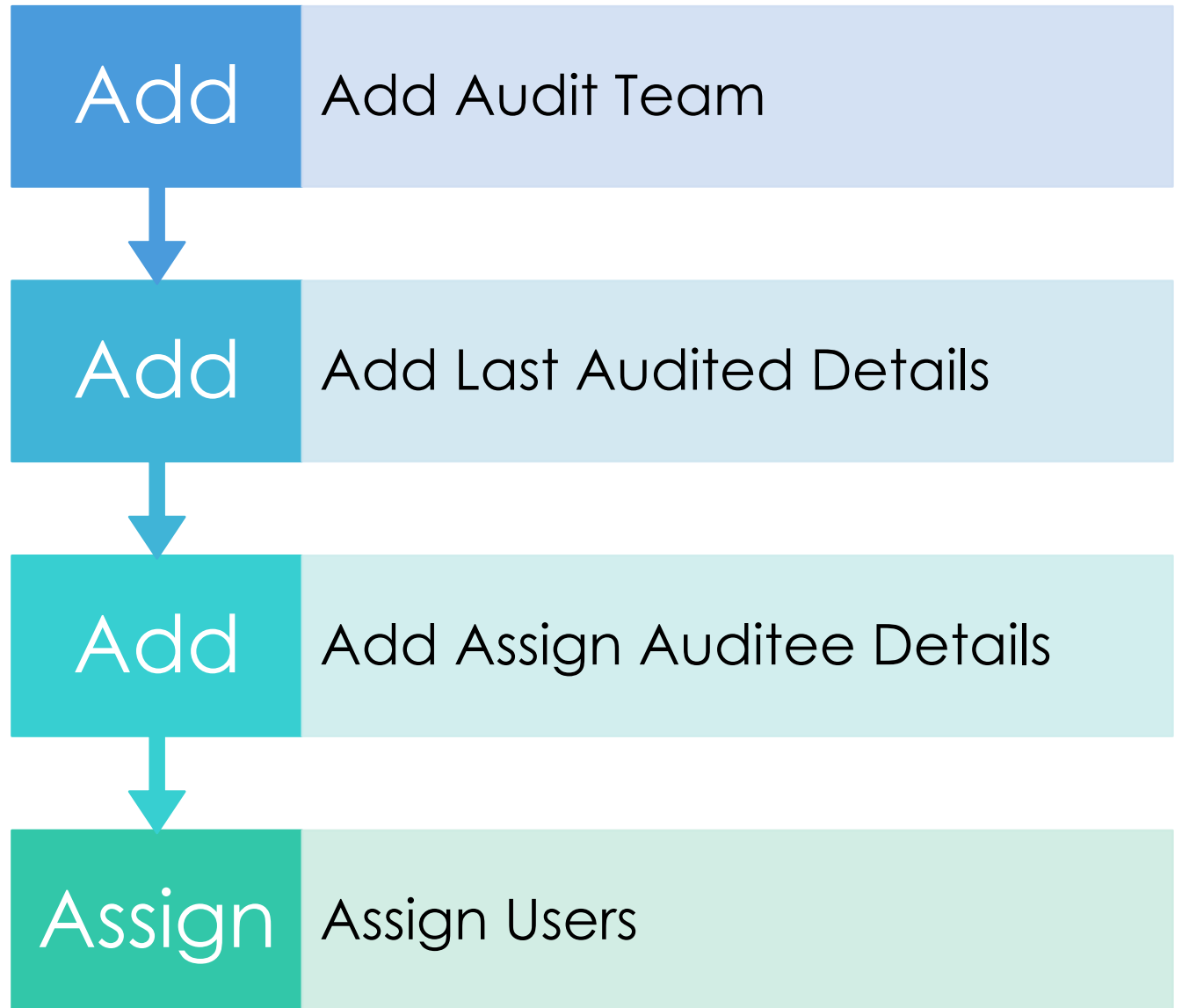
Template Design *

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- -

- Provisions the Department to prepare customized reports for audit process based on each Configuration.
- Allows categorizing the template based on Chapters and each chapter can be given a name.
- Report template can be divided based on Header, Footer and Body in a report.

**STAKEHOLDER:
OFFICE
ADMINISTRATOR**



Add Audit Team

Add Audit Team

Audit Team Name *

Show entries

Select	Is Field Member	User Name	User Login Id	
<input type="checkbox"/>	<input type="radio"/> Yes <input type="radio"/> No	Auditor one	Auditor@nic.in	Auditor
<input type="checkbox"/>	<input type="radio"/> Yes <input type="radio"/> No	Mercy G	mercigeorge17@gmail.com	Audit Officer
<input type="checkbox"/>	<input type="radio"/> Yes <input type="radio"/> No	AAO New	aa02@nic.in	Assistant Audit Officer
<input type="checkbox"/>	<input type="radio"/> Yes <input type="radio"/> No	Audit Officer Report Section	ao_report@nic.in	Audit Officer
<input type="checkbox"/>	<input type="radio"/> Yes <input type="radio"/> No	Auditor General	ag@nic.in	AG
<input type="checkbox"/>	<input type="radio"/> Yes <input type="radio"/> No	Deputy AG	DAG@nic.in	Dy AG
<input type="checkbox"/>	<input type="radio"/> Yes <input type="radio"/> No	Cecil Fernando	cecilf63@gmail.com	Assistant Audit Officer
<input type="checkbox"/>	<input type="radio"/> Yes <input type="radio"/> No	AAO Report section	aa0_report@nic.in	Assistant Audit Officer
<input type="checkbox"/>	<input type="radio"/> Yes <input type="radio"/> No	DAG Report Section	dag_hq@nic.in	Dy AG
<input type="checkbox"/>	<input type="radio"/> Yes <input type="radio"/> No	AG Report Section	ag_report@nic.in	AG

- Define Audit Team Name and select the members to be part of the team.
- One Member can be part of the multiple teams.

Add Last Audited Details

Add Last Audit Schedule

Configuration Name *

State AG|STATE-Commercial Taxes Department|CT CIRCLE



Department Level *

CT CIRCLE



- Add the Last Audited Details for the offices belonging to the Configuration Name.
- Attach the Supporting files if any.
- Details once added will be shown in the lower grid.

Add Last Audit Schedule

Show 10 entries

Select	Auditee Name	Last Audit Record Available?	From Date	To Date	Upload Files
<input type="checkbox"/>	CTO(CT Circle- Adimali)	Select			
<input type="checkbox"/>	CTO(CT Circle- AIT Alappuzha)	Select			
<input type="checkbox"/>	CTO(CT Circle- AIT and CTO Pathanamithitta)	Select			

Last Audited Details Added

Show 10 entries

S.No.	Auditee Name	Last Audit Record Available?	Audit Period	Uploaded Files
1	CTO(CT Circle- Achankovil)	Yes	28/12/2015 - 29/12/2015	--
2	CTO(CT Circle- Achankovil)	Yes	29/12/2015 - 29/12/2015	--
3	CTO(CT Circle- AIT CTO Ranni)	No	--	--

Add Assign Auditee Details

Assign Auditee

Audit Team Name *

PerfectOne

Configuration Name *

State AG|STATE-Commercial Taxes Department|CT CIRCLE

Department Level *

CT CIRCLE

- Prepare the Audit schedule for all the offices to be audited.
- Select the “Current Audit Year” and “Schedule Date” on which audit is to be scheduled.
- Freeze the Audit Schedule in order to notify the Auditee for scheduled Audit.

Auditee To Be Assigned

Show 10 entries

Select	Auditee Name	Last Auditing Period	Current Auditing Period		Audit Schedule D	
			From	To	Start Date	End Date
<input type="checkbox"/>	CTO(CT Circle- Achankovil)	29/12/2015-29/12/2015				
<input type="checkbox"/>	CTO(CT Circle- Nedumangad)	N.A.				
<input type="checkbox"/>	CTO(CT Circle- Neyyattinkara)	N.A.				
<input type="checkbox"/>	CTO(CT Circle- WC Pathanamthitta)	N.A.				



AUDIT PROCESS

STAKEHOLDER: WORKFLOW PLAYER

➤ Auditors:

- ❑ Record MoM (Entry/Exit)
- ❑ Record Observations
- ❑ Verify Observations
- ❑ Approve Observations
- ❑ Prepare various Audit Reports

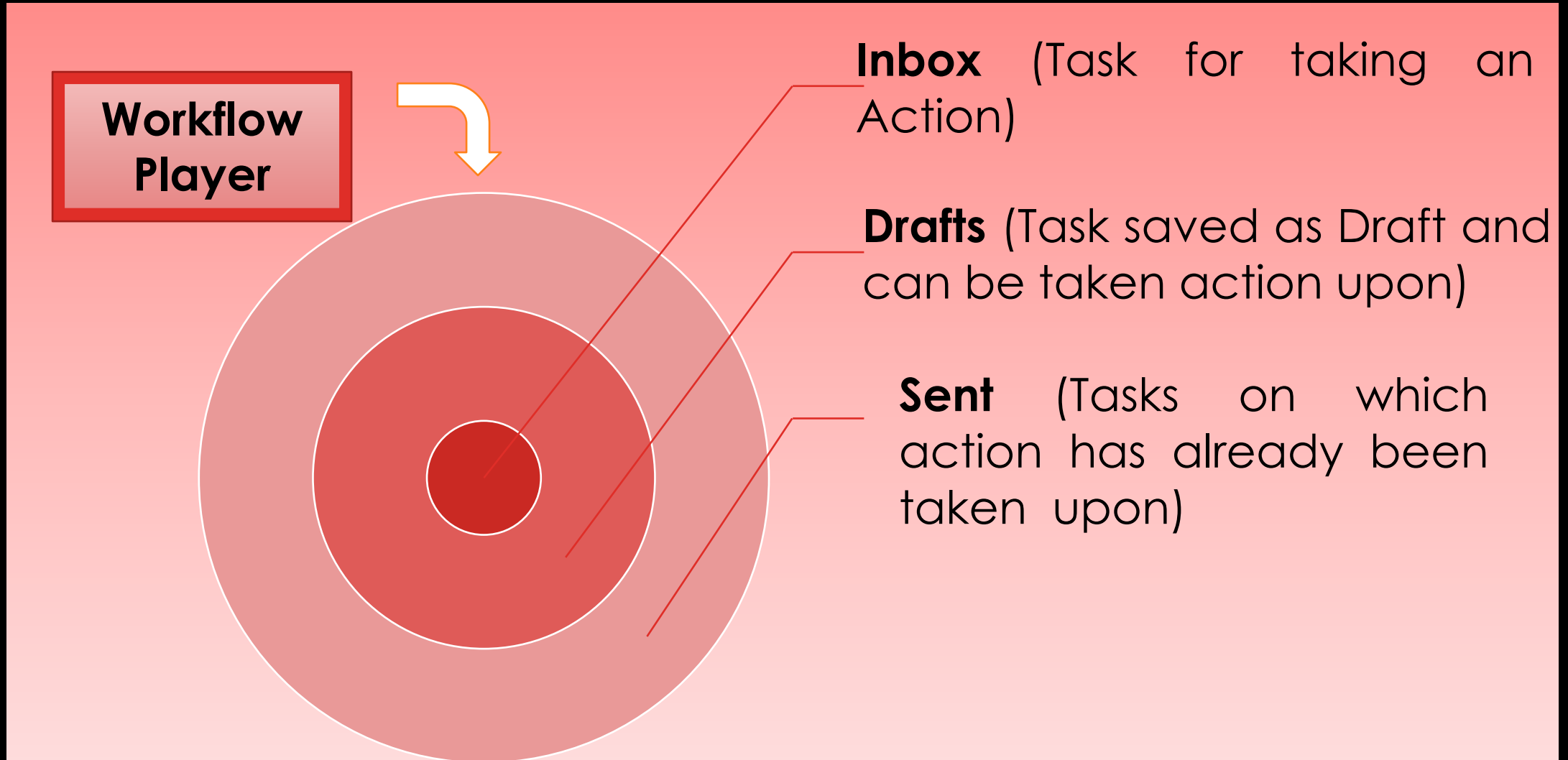
➤ Auditee:

- ❑ Prepare Response
- ❑ Review Response

➤ Auditor and Auditee:

- ❑ Manage Communication between Workflow Players (Inbox, Drafts, Sent)

How will the Workflow Player take an Action??



Record Entry Meeting Field level

Record Entry Meeting by field level

Office Name CTO(CT Circle- Thiruvananthapuram Circle 2)

Date Of Meeting*

16/08/2016

Participants*

Ayushi

-

Priyanka

+

Attach Files



Agenda*



Record Entry Meeting by field level.

body p

• Workflow Player (Auditor/AAO/AO) will record the Minutes of Meeting for the Assigned Auditee

Save And Send

Export to Pdf

Clear

Close

Record Audit Observations

Menu ☰ Languages ▼ A- A A+ Home 🏠 🔔 👤 ⚙️

Recording of Audit Observations

Nature Of Audit	Financial Audit
Auditee Department	Department of Social Welfare J and K(STATE- JAMMU AND KASHMIR)
Auditee Office	District Social Welfare Office(DISTRICT- SAMBA)
Period Being Audited	Apr 1, 2021 - Mar 31, 2022
Reporting Period	Apr 16, 2022 - May 31, 2022

.....

Observation Type*

.....

Severity*

Risk Category*

Sub Category*

Audit Observation*

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Attach Files

Save Export To Pdf Clear Close ↑

- Select Observation type
- Select Category and Sub-Category
- Associated facts sheet appears for recording the facts.
- Write the findings/ Observations in the space provided

Manage Record Observations

Manage Observation

Audit Type

Entity Type Line Department Local Government Body

Show entries

S No.	Auditee Name	Audit Period	Schedule Date	View/Modify/Delete	Send
1	Beejra	01-04-2020 To 31-03-2021	15-06-2022 To 17-06-2022		
2	Sunpura	01-04-2021 To 31-03-2022	03-06-2022 To 07-06-2022		
3	Bhadaura	01-04-2020 To 31-03-2021	03-06-2022 To 06-06-2022		
4	BAAKIPUR	01-04-2021 To 31-03-2022	06-05-2022 To 07-05-2022		
5	Allipur Khadar	01-04-2020 To 31-03-2021	02-05-2022 To 06-05-2022		

- Record Observations Manage will help the user to Modify, View or Delete the observations which have been recorded.

- The observations can only be modified/deleted till it has not been sent to another task. Once it has been sent, it can only be viewed

Sending Recorded Observations

Send Observation

Nature Of Audit Scheme
Auditee Office AMROHA-DHANAURA-Abu Nasarpur
Period Being Audited Apr 1, 2019 - Sep 22, 2020
Reporting Period Sep 21, 2020 - Sep 22, 2020

Select All

<input checked="" type="checkbox"/> 1.	Component : Others Observation Type : Expenditure Severity : High Risk Category / Subcategory : 10 - Non remittance of deductions recoveries /Library Cess Collected but not Remitted to ZGS
<input checked="" type="checkbox"/> 2.	Component : 14FC Observation Type : General Severity : High Risk Category / Subcategory : 06 - Non Utilization of Earmarked funds /Non-Utilization of Earmarked Funds fully towards SC welfare activities
<input checked="" type="checkbox"/> 3.	Component : 14FC


Send Task

Record Observation and Prepare Draft Audit Paras

Verify Draft Audit Paras by AAO

TO*

CC

Date of Reply: 

 Back

 Send

 Close

- For Sending the observations click on “Manage” under Record Observation available on the left menu.
- Select the recorded observations which have to be sent and select ‘To’ task and respective user associated.

 Send

 Close

Auditor - Verify Observation

Nature Of Audit	Financial Audit
Auditee Department	Commercial Tax Department New
Auditee Office	Circle office(CT Circle Office- First Circle)
Period Being Audited	Apr 1, 2014 - Mar 31, 2015
Reporting Period	Apr 20, 2016 - Oct 10, 2016

Select All

Observation Type : Receipt
Case Related To : m/s Sheetal-23657896
Category / Subcategory: Luxury Tax / Application of incorrect rate of tax

Record Audit Enquiry (Cecil Fernando)

The assessee filed annual returns for the years 2012-13 and 2013-14 and disclosed total/taxable turnovers as above. The assessee is a dealer in Rubberized Coir Products which is a non taxable item. The assessee was not paying any tax for these years. The assessee is effecting 6(2) purchase of rubberized products and rubber sheets for Rs.5683491 and Rs.8196524 and Rs.3907377 for the years 2011-12, 2012-13 and 2013-14 respectively. As per section 12(b) of KVAT Act, the assessee is not eligible for special rebate. Hence short levy of purchase tax in this regard worked out to Rs. 726996/- for the said years.

Remarks *

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The assessee filed annual returns for the years 2012-13 and 2013-14 and disclosed total/taxable turnovers as above. The assessee is a dealer in Rubberized Coir Products which is a non taxable item. The assessee was not paying any tax for these years. The assessee is effecting 6(2) purchase of rubberized products and rubber sheets for Rs.5683491 and Rs.8196524 and Rs.3907377 for the years 2011-12, 2012-13 and 2013-14 respectively. As per section 12(b) of KVAT Act, the assessee is not eligible for special rebate. Hence short levy of purchase tax in this regard worked out to Rs. 726996/- for the said years.

- Facilitates verifier in reviewing every observation and thus classifying the observation into Accept, Reject and Discard :

- Accept**-> If verifier is satisfied with the observation.

- Reject**-> If the observation requires some modifications to be made

- Discard**-> If the observation is recorded by mistake by and requires Discard.(These would not be populated in report)

Accept Reject Discard

Response on Unverified Observation

Response on Audit Observations field level

Auditee Department Commercial Taxes Department (STATE)

Auditee Office CTO(CT Circle- Thiruvananthapuram Circle 1)

Period Being Audited Apr 1, 2014 - Mar 31, 2015

Reporting Period Apr 20, 2016 - Jul 3, 2016

Select All

1

Observation Type : Expenditure

Case Related To : [Ismail Traders-32010666175](#)

Category / Subcategory: Taxes on Agriculture Income / Short levy AIT due to acceptance of claim for deduction from income twice

Record Observations (Mercy G)

Copy

observation-2

Approve Observations by Audit Officer field level (Mercy G)

Copy

Rejected

Remarks ^{*}

B **I** **U** Font - Size -

observation-2

This is my updated observations

body

Reject

Auditor will again prepare the response on the observations "Rejected" by the verifier and send them again to the verifier for verification.

Auditor - Approve Observations

Approve Observations by Audit Officer field level

Nature Of Audit	Financial Audit
Auditee Department	Commercial Tax Department New
Auditee Office	Circle office(CT Circle Office- First Circle)
Period Being Audited	Apr 1, 2014 - Mar 31, 2015
Reporting Period	Apr 20, 2016 - Oct 10, 2016

Select All

1 Observation Type : Receipt
Case Related To : [m/s Sheetal-23657896](#)
Category / Subcategory: Luxury Tax / Application of incorrect rate of tax

Record Audit Enquiry (Cecil Fernando)

The assessee filed annual returns for the years 2012-13 and 2013-14 and disclosed total/taxable turnovers as above. The assessee is a dealer in Rubber Products which is a non taxable item. The assessee was not paying any tax for these years. The assessee is effecting 6(2) purchase of rubberized products and rubber sheets for Rs.8196524 and Rs.3907377 for the years 2011-12, 2012-13 and 2013-14 respectively. As per section 12(b) of KVAT Act, the assessee is not eligible for special rebate. Hence the amount of purchase tax in this regard worked out to Rs. 726996/- for the said years.

Verify Observations by field level (Cecil Fernando)

The assessee filed annual returns for the years 2012-13 and 2013-14 and disclosed total/taxable turnovers as above. The assessee is a dealer in Rubber Products which is a non taxable item. The assessee was not paying any tax for these years. The assessee is effecting 6(2) purchase of rubberized products and rubber sheets for Rs.8196524 and Rs.3907377 for the years 2011-12, 2012-13 and 2013-14 respectively. As per section 12(b) of KVAT Act, the assessee is not eligible for special rebate. Hence the amount of purchase tax in this regard worked out to Rs. 726996/- for the said years.

Remarks *

B I U [List of icons] Font - Size - A- A- [List of icons]

The assessee filed annual returns for the years 2012-13 and 2013-14 and disclosed total/taxable turnovers as above. The assessee is a dealer in Rubber Products which is a non taxable item. The assessee was not paying any tax for these years. The assessee is effecting 6(2) purchase of rubberized products and rubber sheets for Rs.8196524 and Rs.3907377 for the years 2011-12, 2012-13 and 2013-14 respectively. As per section 12(b) of KVAT Act, the assessee is not eligible for special rebate. Hence the amount of purchase tax in this regard worked out to Rs. 726996/- for the said years.

body

Approve Reject Discard

- Facilitates approver in approving the Audit Para's and thus classifying each observation into Accept, Reject and Discard.

- Approve** -> If the observation is approved by the Approver
- Reject** -> If the observation requires some modifications to be made, resend back.
- Discard** -> If the observation is recorded by mistake and requires Discard.

Auditor - Generate Audit Enquiry

Generate and Digitally Sign Audit Enquiry by Field level

Nature Of Audit Financial Audit

Auditee Department Commercial Tax Department New

Auditee Office Circle office(CT Circle Office- First Circle)

Period Being Audited Apr 1, 2014 - Mar 31, 2015

Reporting Period Apr 20, 2016 - Oct 10, 2016

Select All

1

Observation Type : Receipt

Case Related To : m/s Sheetal-23657896

Category/Sub Category : Luxury Tax / Application of incorrect rate of tax

AUDITOR OBSERVATION

The assessee filed annual returns for the years 2012-13 and 2013-14 and disclosed total/taxable turnovers as above. The assessee is a dealer in Rubberized Coir Products which is a non taxable item. The assessee was not paying any tax for these years. The assessee is effecting 6(2) purchase of rubberized products and rubber sheets for Rs.5683491 and Rs.8196524 and Rs.3907377 for the years 2011-12, 2012-13 and 2013-14 respectively. As per section 12(b) of KVAT Act, the assessee is not eligible for special rebate. Hence short levy of purchase tax in this regard worked out to Rs. 726996/- for the said years.

Due Date of Reply *

Due Date



Save And Send

Preview Report

Close

- **Audit Observations (Category and Sub-Category wise) would be listed.**
- **Specify the Due Date of Reply and click on Preview Report to generate a Preview of the Audit Enquiry.**
- **Audit Enquiry Report gets generated in the format specified in the Report Template.**

Auditee - Prepare Response on Audit Enquiry

Prepare Response on Audit Enquiry by CTO Circle ofc

 View Report


Nature Of Audit : Financial Audit

Auditee Department : Commercial Tax Department New

Auditee Office : Circle office(CT Circle Office- First Circle)

Period Being Audited : Apr 1, 2014 - Mar 31, 2015

Reporting Period : Apr 20, 2016 - Oct 10, 2016

 Select All

1

Observation Number : 1

Observation Type : Receipt

Case Related To : [m/s Sheetal-23657896](#)

Category/Sub Category : Luxury Tax / [Application of incorrect rate of tax](#)

- Auditee will prepare response against each observation in the Editor provided.
- Auditee can also attach document to substantiate the response by clicking on the attachment icon.
- Auditee can click on View Report to view the PDF of the Audit Enquiry prepared by the Auditor.

AUDITOR OBSERVATION

The assessee filed annual returns for the years 2012-13 and 2013-14 and disclosed total/taxable turnovers as above. The assessee is a dealer in Rubberized Coir Products which is a non taxable item. The assessee was not paying any tax for these years. The assessee is effecting 6(2) purchase of rubberized products and rubber sheets for Rs.5683491 and Rs.8196524 and Rs.3907377 for the years 2011-12, 2012-13 and 2013-14 respectively. As per section 12(b) of KVAT Act, the assessee is not eligible for special rebate. Hence short levy of purchase tax in this regard worked out to Rs. 726996/- for the said years.

AUDITEE RESPONSE

B I U        Font Size

The assessee was not paying any tax for these years. The assessee is effecting 6(2) purchase of rubberized products and rubber sheets for Rs.5683491 and Rs.8196524 and Rs.3907377 for the years 2011-12, 2012-13 and 2013-14 respectively. As per section 12(b) of KVAT Act, the assessee is not eligible for special rebate. Hence short levy of purchase tax in this regard worked out to Rs. 726996/- for the said years.

Auditor - Report Response (ATR)

Prepare Final Draft Note by Asstt Audit Officer HQ level

Nature Of Audit	Financial Audit
Auditee Department	Commercial Tax Department New
Auditee Office	Circle office(CT Circle Office- First Circle)
Period Being Audited	Apr 1, 2014 - Mar 31, 2015
Reporting Period	Apr 20, 2016 - Oct 10, 2016

[View Report](#)

Include In Draft Note

Dropped

Follow Ups

Select All

1 <input type="checkbox"/>	Observation Number :	1
	Observation Type :	Receipt
	Severity :	Major Irregularities
	Category/Sub Category :	Luxury Tax / Application of

Action *

Include In Draft Note

Auditor's Comments *

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The assessee filed annual returns for the years 2012-13 and 2013-14 and disclosed total/taxable turnovers as above. The assessee is a dealer in Rubberized Coir Products which is a non taxable item. The assessee was not paying any tax for these years. The assessee is effecting 6(2) purchase of rubberized products and rubber sheets for Rs.5683491 and Rs.8196524 and Rs.3907377 for the years 2011-12, 2012-13 and 2013-14 respectively. As per section 12(b) of KVAT Act, the assessee is not eligible for special rebate. Hence short levy of purchase tax in this regard worked out to Rs. 726996/- for the said years.


- Facilitates Auditor in viewing the response given by the Auditee against recorded observation and take the necessary action :-
- **Drop Response** -> If agreed with the response provided by Auditee.
- **Include in Draft Note** -> Not agreed with the response and moved such major kind of observation into Draft Note.
- **Follow-up** -> Minor Observations taken for further review between Auditee and Auditor

Reports

- ▶ Registered Auditors
- ▶ Registered Auditees
- ▶ Observations Recorded
- ▶ Audit Plan Report
- ▶ Intimation Pendency Report
- ▶ Audit Report Generated

Registered Auditors

No. of Registered Auditors

 Export to Excel

S.No.	Divisional Office	No. of Registered Auditors
1.	AGRA	1
2.	AGRA	11
3.	ALIGARH	11
4.	AMBEDKAR NAGAR	15
5.	AMETHI	12
6.	AMROHA	9
7.	AURAIYA	9
8.	AYODHYA	16
9.	AZAMGARH	18
10.	BAGHPAT	7

▪ On clicking Allocated offices, Details of Allocated Auditors assigned are shown.

Registered Auditors Cont..

No. of Registered Auditors

Divisional Office : AYODHYA


[OBack](#)

[Export to Excel](#)

S.No.	Auditor Name	Auditor Designation	Email Id	Mobile Number
1.	Amrendra Singh	Senior Auditor	Amrendrasingh928@gmail.com	9532631741
2.	Anurag Singh	Assistant Audit Officer	anuragsingh231964@gmail.com	9415820868
3.	Dr Snehlata Singh	Senior Auditor	snehlata001@gmail.com	9919608506
4.	Gaya Datt Shukla	Senior Auditor	gayadattshuklashukla@gmail.com	9415969261
5.	Hari Ram	Senior Auditor	hariram5513@gmail.com	9453516979
6.	Kanhiya Lal	Assistant Audit Officer	lalkanhiya110@gmail.com	9454795368
7.	Keshav Tripathi	Assistant Audit Officer	keshavtripathi.66@gmail.com	9450133016
8.	KUSUM YADAV	District Audit Officer	8303736066	
9.	Pankaj kumar Srivastava	Senior Auditor	kavipeekay@rediffmail.com	9695091012
10.	Poonam Verma	Senior Auditor	Aarsh1742004@gmail.com	9450254425

Registered Auditees

No. of Registered Auditees

 Export to Excel

S.No.	Block Panchayat	No. of Registered Auditees
1.	ACHCHALDA	61
2.	AJITMAL	68
3.	AURAIYA	95
4.	BHAGYANAGAR	73
5.	BIDHUNA	69
6.	ERWA KATRA	46
7.	SAHAR	65
	Total	477

- On clicking a particular, Panchayat, Gram panchayat name along with varied details associated are shown.

 Close

Registered Auditees Cont..

No. of Registered Auditees

Block Name : SAHAR

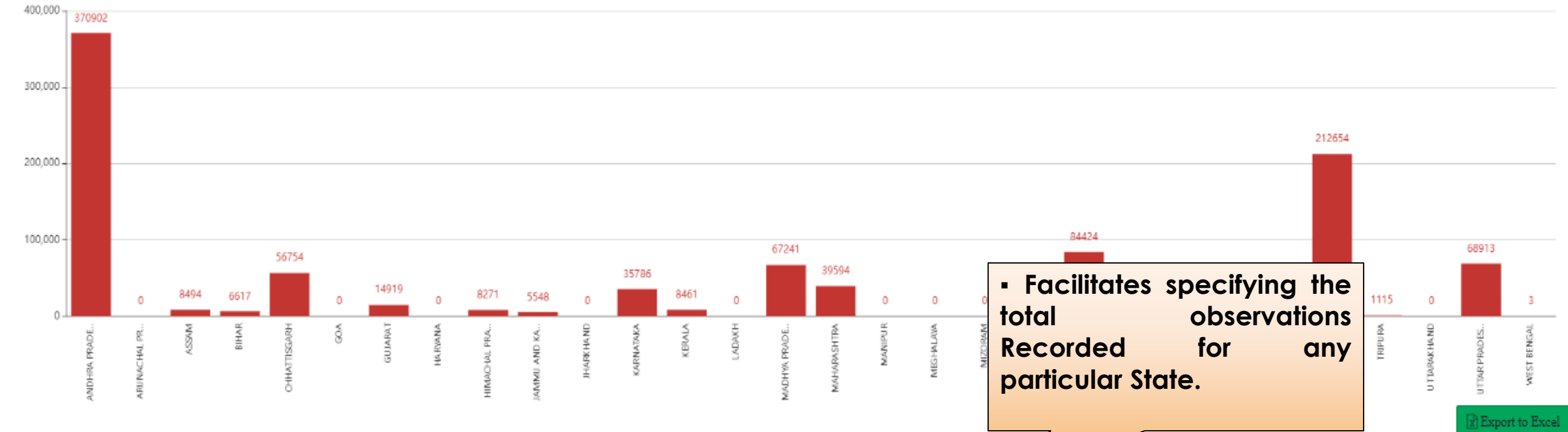
[Back](#)

[Export to Excel](#)

S.No.	GP Code	GP Name	Auditee Name	Auditee Designation	Email Id	Mobile Number
1.	266311	Barrau	Amit Rathore	Panchayat Secretary	Email Id not available	8433151135
2.	46806	BELHUPUR	Amit kumar	Panchayat Secretary	Email Id not available	8433151135
3.	46849	DHUPKARI	Amit kuamar	Panchayat Secretary	Email Id not available	8433151135
4.	46828	NAVI MOHAN	Amit kuamr	Panchayat Secretary	Email Id not available	8433151135
5.	46808	BHAISODI	Amit kumar	Panchayat Secretary	Email Id not available	8433151135
6.	46822	LACHHIYA MAU	Amit kumar	Panchayat Secretary	Email Id not available	8433151135
7.	46842	SAUTHARA	Amit kumar	Panchayat Secretary	Email Id not available	8433151135
8.	46801	AVAVAR	anil phatak	Panchayat Secretary	Email Id not available	7348181111
9.	46816	HARTAULI	Anil phatak	Panchayat Secretary	Email Id not available	7348181111
10.	46823	LAHARAPUR	Anil phatak	Panchayat Secretary	Email Id not available	7848181111
11.	46826	MUGRIHA	Anil phatak	Panchayat Secretary	Email Id not available	7348181111

Observations Dashboard

No. of Observations Recorded - GP



Facilitates specifying the total Recorded observations for any particular State.

Export to Excel

S.No.	State Name	No. of Observations Recorded	No. of Observations Recorded Category Wise
1.	ANDHRA PRADESH	370902	370902
2.	ARUNACHAL PRADESH	0	0
3.	ASSAM	8494	8494
4.	BIHAR	6617	6617
5.	CHHATTISGARH	56754	56754

TOP


Audit Plans Report

No. of Audit Plans Created

Select Period Being Audited :

2020-2021



 Export to Excel

S.No.	Block Panchayat	No. of GPs	No. of Audit Plans Created	% of Audit Plans Created
1.	ACHCHALDA	61	61	100
2.	AJITMAL			100
3.	AURAIYA			100
4.	BHAGYANAGAR	73	73	100
5.	BIDHUNA	69	69	100
6.	ERWA KATRA	46	46	100
7.	SAHAR	65	65	100

▪ On clicking a particular Panchayat, audit plans created are shown.

Audit Plans Report Cont..

No. of Audit Plans Created

Select Period Being Audited :

2020-2021



Block Name : BHAGYANAGAR

Export to Excel

S.No.	Gram Panchayat	Scheme Name	Audit Period	Audit Start Date	Audit End Date
1.	AMPUR	Others,MGNREGA	2020-2021	27/12/2021	27/12/2021
2.	BABINA	Others,MGNREGA	2020-2021	26/08/2021	26/08/2021
3.	BADUA	Others,MGNREGA	2020-2021	13/12/2021	13/12/2021
4.	BAISUNDHARA	General,SFC,TFC,14FC,Others,MGNREGA	2020-2021	21/12/2021	21/12/2021
5.	BANARPUR	General,SFC,TFC,14FC,Others,MGNREGA	2020-2021	17/09/2021	17/09/2021
6.	BARAUA	General,SFC,TFC,14FC,Others,MGNREGA	2020-2021	20/01/2022	20/01/2022
7.	BHARRAPUR	General,SFC,TFC,14FC,Others,MGNREGA	2020-2021	05/01/2022	05/01/2022
8.	BHATPURA	General,SFC,TFC,14FC,Others,MGNREGA	2020-2021	16/10/2021	16/10/2021
9.	BHONAKPUR	General,SFC,TFC,14FC,Others,MGNREGA	2020-2021	22/11/2021	22/11/2021
10.	BINPURAPUR	General,SFC,TFC,14FC,Others,MGNREGA	2020-2021	25/02/2022	25/02/2022

On clicking a particular Panchayat, auditor assigned details are shown.



Audit Plans Report Cont..

No. of Audit Plans Created


Select Period Being Audited :

2020-2021




Block Name : BHAGYANAGAR

Gram Panchayat : BAISUNDHARA

 Export to Excel

S.No.	Auditor Name	Designation	Audit Team Name	Email Id
1.	Kamlesh kumar Gupta	Senior Auditor	ORA KAMLESH	kamlesh77gupta@gmail.com
2.	ANIL	District Audit Officer	ORA KAMLESH	akvaga36@gmail.com

 Close


Intimation Pendency Report

Intimation Pendency Report

Select Period Being Audited :

2019-2020



 Export to Excel

S.No	Block Panchayat	Total Count	Pending at Auditee Level Count
1	ACHH	61	0
2	AJIT	68	0
3	AUR	95	0
4	BHAC	73	0
5	BIDH	69	0
6	ERWA KAT	46	0
7	SAHAR	65	0
	Total	477	0

- On clicking a particular Panchayat, Pending at auditee level count of intimation letter are shown.

Audit Report Generated

No. of Audit Report Generated

Select Period Being Audited :

2020-2021



Export to Excel

S.No.	Block Panchayat	No. of GPs	No. of GPs with Generated Reports	% of GPs with Generated Reports
1.	ACHCHALDA	61	7	11
2.	AJITM		5	7
3.	AUR		1	1
4.	BHAC		2	3
5.	BIDH		16	23
6.	ERWA		0	0
7.	SAHAR	65	0	0
Total		0	0	7

On clicking a particular panchayat level, Gram Panchayat wise count of audit reports generated are shown.



Audit Report Generated Cont..

No. of Audit Report Generated

Select Period Being Audited :

2019-2020



Block Name : SAHAR

Back

Export to Excel

S.No.	GP Code	GP Name	Period Being Audited	Audit Schedule Dates	Is Audit Report Generated
1.	46796	AGHARA	2019-2020	17/11/2020 - 18/11/2020	
2.	46797	AMOA HAR	2019-2020	11/01/2021 - 11/01/2021	
3.	46798	ARIYARI	2019-2020	21/11/2020 - 21/11/2020	
4.	46799	ASHAINI	2019-2020	23/11/2020 - 23/11/2020	
5.	46800	ASU	2019-2020	13/10/2020 - 13/10/2020	
6.	46801	AVAVAR	2019-2020	03/10/2020 - 03/10/2020	
7.	46802	BADSHAH PUR CHHONK	2019-2020	06/01/2021 - 06/01/2021	
8.	46803	BAHALOLPUR	2019-2020	18/12/2020 - 18/12/2020	
9.	266299	BALIDAS PUR	2019-2020	20/10/2020 - 20/10/2020	
10.	46804	BARIYARE MAU	2019-2020	16/12/2020 - 16/12/2020	



THANK
YOU!

