



AuditOnline



Government of India | Ministry of Panchayati Raj

Languages ▾ A- A A+



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 →](#)



URL: <https://auditonline.gov.in>

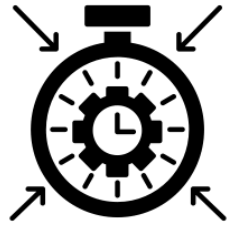
AuditOnline Background

- The Central Finance Commission devolved huge amounts of grants to rural local bodies administered by the panchayats. It was therefore imperative that the fund flows up to GPs be tracked and the expenditure incurred is monitored periodically.
- The 15th Finance Commission in its recommendation has expressed concerns over the unavailability of audited accounts at the local body level and in its interim report emphasized making audited accounts available in a timely manner
- A holistic mechanism was needed to capture the entire gamut of an affair at the planning stage to monitor the various stages of work documenting the audit process on a real-time basis,
- Streamlining Information/ Data Flow: As the audit process flow varies for each State, the information flow also varied hence there was a need arising for a configurable application to track and manage every minute instance.
- Most States were already on-board PRIASoft – PFMS Interface (PPI); hence pilot test were carried out for 14th Finance Commission accounts for FY 2019-20
- AuditOnline also to be extended to other schemes of Panchayats in a gradual manner
- AuditOnline envisaged scaling up the transparency process

Objectives of AuditOnline



Internal and External Audit Facilitation for Government Dept. and Institutions.



To Optimize the Heavily time-invested process.



Yearly report generation and its management was a tedious task.

A platform for online recording of observation/ Para.



No traceability about Gram Panchayats Audited accounts.



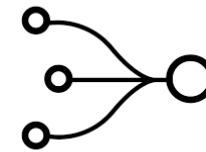
Recording responses against the observations recorded



To eliminate the People-centric manual intervening process.



To emphasize on Accountability and Transparency of Audit process.



Streamlining of the audit process for better management.

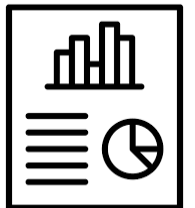
Traditional paper-based approach elimination.



Monitoring challenges were arising gradually.



Generating various reports for analysis and decision support.



Distinctive Attributes of AuditOnline

Enables qualitative tags for audit observation into categories/Sub-categories

Categories and Sub-categories



Dynamic form designer allows designing the forms for case record and fact sheet dynamically keying in the formula and necessary fields with required validations

Dynamic form and designer



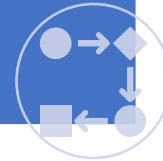
Configurable for both Internal and external audit of PRI and Line departments

Fully Configurable



Allows any type of workflow to be configured. Seamlessly maps the processes of Auditor and Auditee and between Auditor and Auditee

Workflow enabled



Enables easy constitution and managing of audit teams and preparing the audit schedule by assign an Audit team to an Auditee

Audit Team and Schedule Management



Captures complete process of the audit and enables reply and follow up instantaneously and amenable for analysis and monitoring

Easy Communication and Follow-Up



Allows generation and download of various graphical reports in PDF and excel format for easy analysis and monitoring based on customizable report templates

Customizable Reports

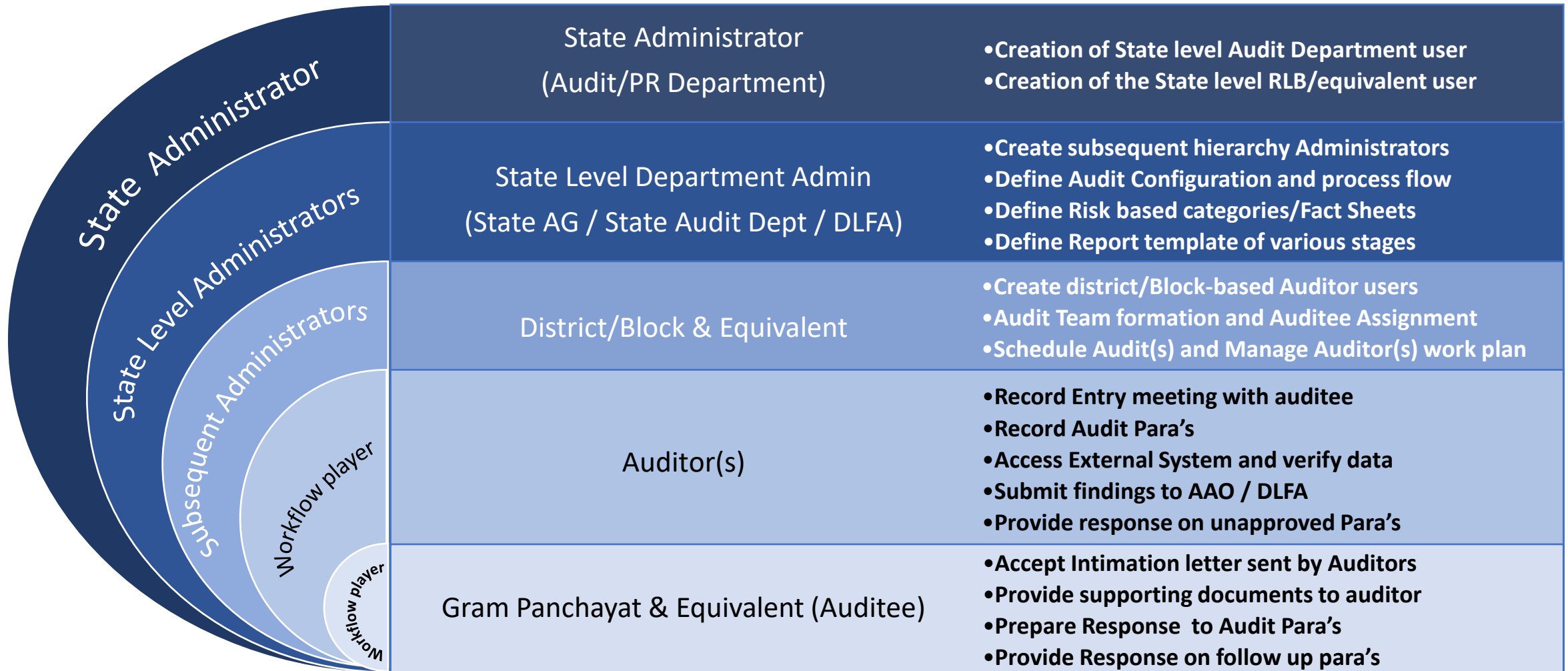


Get notified for everything you receive via email/SMS/System based alerts.

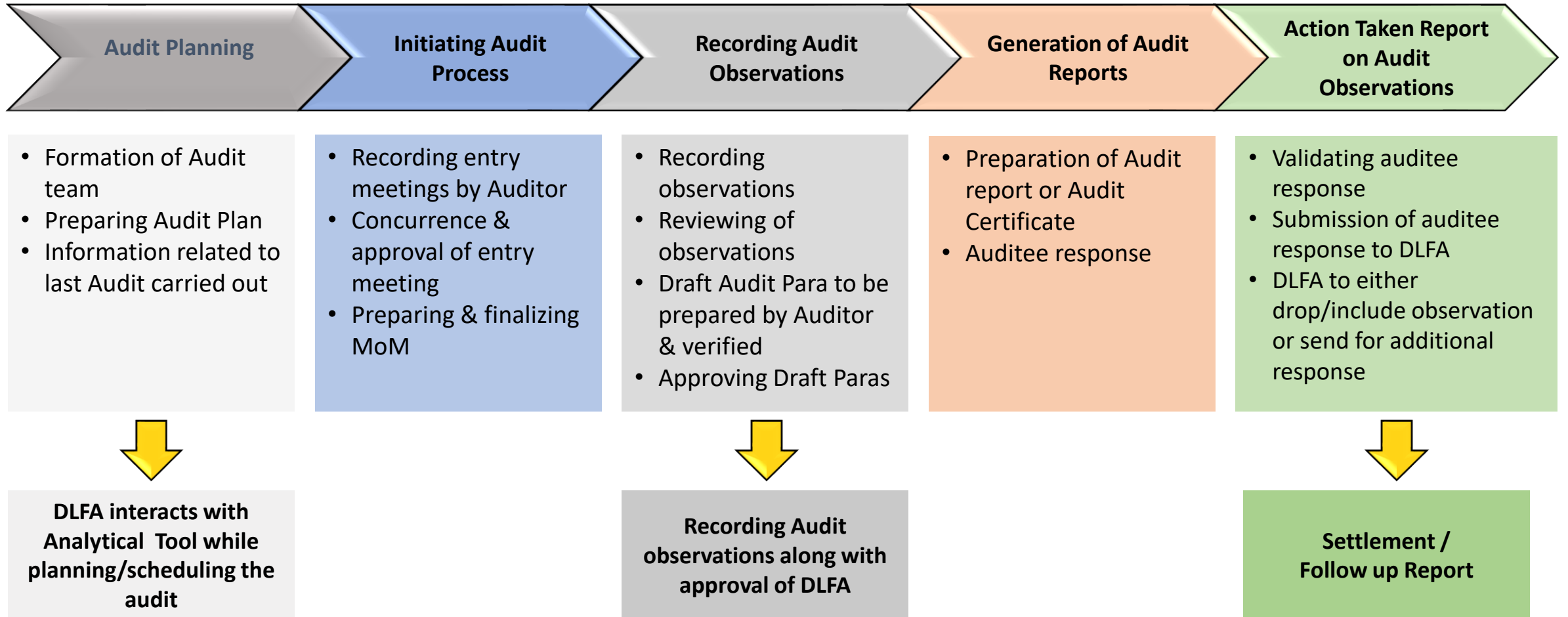
Notifications



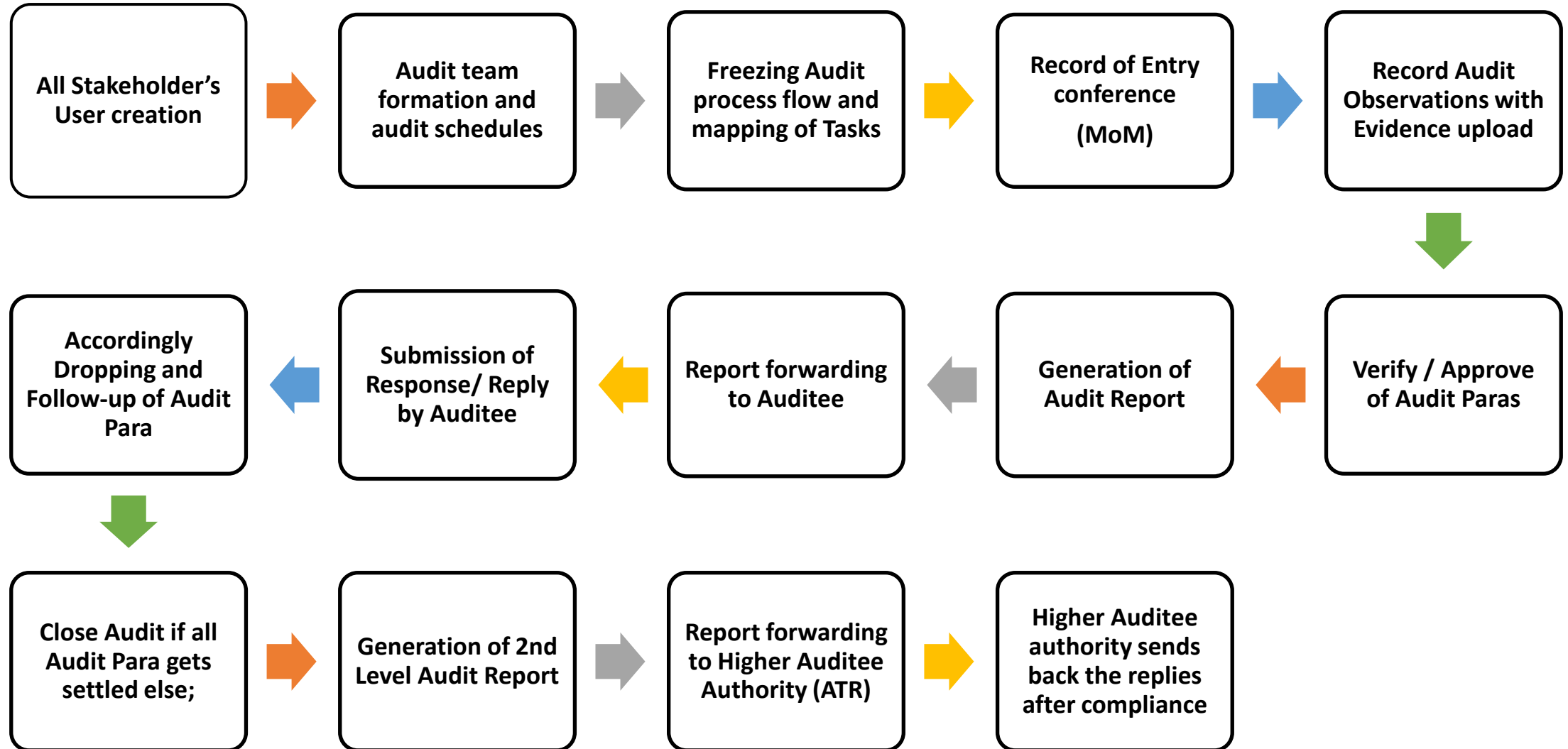
AuditOnline: Key Stakeholders



Sequential Phases of AuditOnline



Audit Online Process



Screenshots – Audit Stages (1/5)

Add Last Audit Schedule

Configuration Name *

Nature Of Audit *

Entity Name *

Zilla Parishad *

Mandal Panchayat *

Grama Panchayat *

Last Audited Details Added

Show entries Search:

S.No.	Auditee Name	Label.ComponentName	Last Audit Record Available?	Audit Period	Uploaded Files
1	Bans Kheri	14FC DEEN DAYAL UPADHYAY GRAMIN JYOTI YOJANA (DDUGJY) INTERGTAED POWER DEVELOPMENT SCHEME (IPDS) NATIONAL ELECTRICITY FUND (NEF) NATIONAL MISSION FOR ENHANCED ENERGY EFFICIENCY (NMEE)	No	--	--

Showing 1 to 1 of 1 entries Previous **1** Next

Audit Planning

Record Entry Meeting

Office Name

Meeting Type

Date Of Meeting

Select Participant * Assistant Audit Officer - Srinivas Kumar
 District Local Fund Auditor - Narayana Shrivastava
 Junior Auditor - VV Rao Kumar
 Panchayat Secretary - ajit chaudhary
 Others

Attach Files 1

Introduction

test

Record Entry Meeting

Screenshots – Audit Stages (2/5)

Nature Of Audit	Scheme
Auditee Office	A.KONDURU
Period Being Audited	Apr 1, 2018 - Mar 31, 2019
Reporting Period	Jan 29, 2020 - Feb 10, 2020

Component *	14FC
Observation Type *	Observation Only

Category *	02 - Excess Utilization of Grant
Sub Category *	Expenditure incurred in excess of grant received

[View External System](#)

Audit Observation *	
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Record observation & Draft Audit Para

1	Component :	14FC
	Observation Type :	Receipt
	Category / Subcategory :	02 - Excess Utilization of Grant / Expenditure incurred in anticipation of sanction of grant in spite of non receipt of any amount

Record Observation and Prepare Draft Audit Paras (Subhash Mathur) Copy

During scrutiny of records and statement of delay payment of wages provided to the Audit, it was noticed that no payment was released on account of delayed payment of wages by any BDO/GP to eligible applicants. This is gross violation of MGNREGA scheme. Block wise details of the same is prepared on the basis of statement, are as under:-

Remarks *

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Accepted

body p

Accept Reject Discard

Verifying & Approval of Draft Audit Para

Screenshots – Audit Stages (3/5)

Approval/generate and issue Draft Audit Report

Nature Of Audit Scheme

Auditee Office South Tripura-Rajnagar-South Srirampur

Period Being Audited Apr 1, 2022 - Mar 31, 2023

Reporting Period Jun 7, 2023 - Jun 10, 2023

Select Format CAG Format * Recommended

Select Opinion Unqualified Opinion Qualified Opinion Adverse Opinion Disclaimer Opinion

except for the matters described in the basis for qualified opinion in the appended report and subject to other observations therein, the Annual Receipt and Payment Accounts give a true and fair view of the receipts and payments

File No. Please write your

Select All

1. Scheme : 15FC

Observation Type : Expenditure

Severity : Other-High Risk

Risk Category/Sub Category : 11- Non Production of Records / Files not produced

AUDITOR OBSERVATION

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The Development funds remaining unspent indicates poor planning and inadequate monitoring, thereby depriving the beneficiaries of the intended benefits of the scheme. During discussion, the authority stated that necessary steps would be taken to utilize the fund immediately. Latest status in this regard may be intimated to audit along with supporting documents.

Generate and Issue Audit Report

Screenshots – Audit Stages (4/5)

Prepare Response on Audit Report by Panchayat Sect	
Nature Of Audit	Scheme
Auditee Office	Bans Kheri
Period Being Audited	Apr 1, 2018 - Mar 31, 2019
Reporting Period	Jan 29, 2020 - Feb 10, 2020

[View Report](#)

AUDITOR OBSERVATION	AUDITEE RESPONSE
<p>Audit Observation 2</p> <p>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.</p>	<div style="border: 1px solid #ccc; padding: 5px; margin-bottom: 5px;"> B I U [List Bulleted] [List Numbered] [List Disc] [List Square] [List Circle] [Table] [Table Grid] [Table Striped] Font Size </div> <p>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.</p>

Response against Audit Report by Auditee

Response on Followup of Audit Paras by Panchayat Sect	
Nature Of Audit	Scheme
Auditee Office	A.KONDURU
Period Being Audited	Apr 1, 2018 - Mar 31, 2019
Reporting Period	Jan 29, 2020 - Feb 10, 2020

[View Report](#)

AUDITOR OBSERVATION	AUDITEE RESPONSE
<p>Audit Observation 3</p> <p>Audit Observation 3</p>	<div style="border: 1px solid #ccc; padding: 5px; margin-bottom: 5px;"> B I U [List Bulleted] [List Numbered] [List Disc] [List Square] [List Circle] [Table] [Table Grid] [Table Striped] Font Size </div> <p>Audit Observation 3</p> <p>Audit Observation 3</p>

Review on Follow-up observations by Auditee

Screenshots – Audit Stages (5/5)

[View Report](#)

Nature Of Audit	Scheme
Auditee Office	Gomati-Tepania-Amtali
Period Being Audited	Apr 1, 2022 - Mar 31, 2023
Reporting Period	Jun 4, 2023 - Jun 8, 2023

[Select All](#)

1. Observation Number : 1

Scheme : 14FC

Observation Type : Receipt

Risk Category/Sub Category : Variation in Accounts Figures / Other

AUDITOR OBSERVATION	Auditee Response
<p>Financial Year - Un-utilized funds amounting to Rs 9.75 lakh under 15th F.C. grant –Observation thereon. Rule 62 (1) & (2) of General Financial Rule-2017 (GFR-2017) provides that an unspent balance of a year is required to be surrendered before the closing of the financial year and unspent balance cannot be held in reserve for future use. Scrutiny of Cash Book, Budget Control Register, Sanction Memo, Pass Books and other relevant records of Basudeb Para Gram Panchayat under Ambassa RD Block, Dhalai Tripura in regards to receipts and utilization of the grants received from the Government and other sources, it was revealed that funds amounting to Rs.9,74,804/- (including Bank Interest) under 15th Finance Commission Grant remained unutilized till 31.03.2022. Details are shown below: Name of Scheme Opening Balance (Rs.) Fund Receipt (Rs.) Total fund (Rs.) Expenditure (Rs.) Closing Balance (Rs.) 15th F.C. 351943.00 864788.00 1216731.00 241927.00 974804.00 The Development funds remaining unspent indicates poor planning and inadequate monitoring, thereby depriving the beneficiaries of the intended benefits of the scheme. During discussion, the authority stated that necessary steps would be taken to utilize the fund immediately. Latest status in this regard may be intimated to audit along with supporting documents.</p>	<p>Due to various administrative reasons, the execution of plan was not possible and now we shall overcome the same and utilize the amount properly.</p>

Action *

Superior Auditee's Comments *

The concern has been addressed and taken up with the highest authorities for the auditee to abide.

Audit Action Taken Report (ATR) for Chantail-Gram Panchayat, Chandipur-Block Panchayat, Unakoti-Zilla Panchayat For 2022-2023

Action Taken Report

Chantail Gram Panchayat (LGD Code 479466)

Audit Report is discussed in Gram Sabha Dated: 07-07-2023

OBJECTIONS STATUS FOR THE BELOW PARTICULARS	
Gram Panchayat	Chantail
Block Panchayat	Chandipur
Zilla Panchayat	Unakoti
State	TRIPURA
Audit Period	2022-2023
Schedule/Reporting Date	25/06/2023 - 30/06/2023
Nature Of Audit	Scheme
Scheme Name	14FC
Observation Recorded	3

S.No.	Observation Category	Observation Sub-Category	ATR Status
1	06 - Non Utilization of Earmarked funds	Other	Action Implemented
2	11- Non Production of Records	Other	Action Implemented

Report generated through <http://localhost/audit-0.2> on Mon Jul 10 14:34:20 IST 2023

Response against Audit Report by Higher Auditee authority

ATR status Report by AuditOnline System

THANK YOU