



**Audit Online Application
(Financial Year 2019-20)
Gujarat State**

HOW WE IMPLEMENTED

Selected 2 districts for pilot run

Selected one/two VP for pilot run and completed audit process up to preparation of audit report

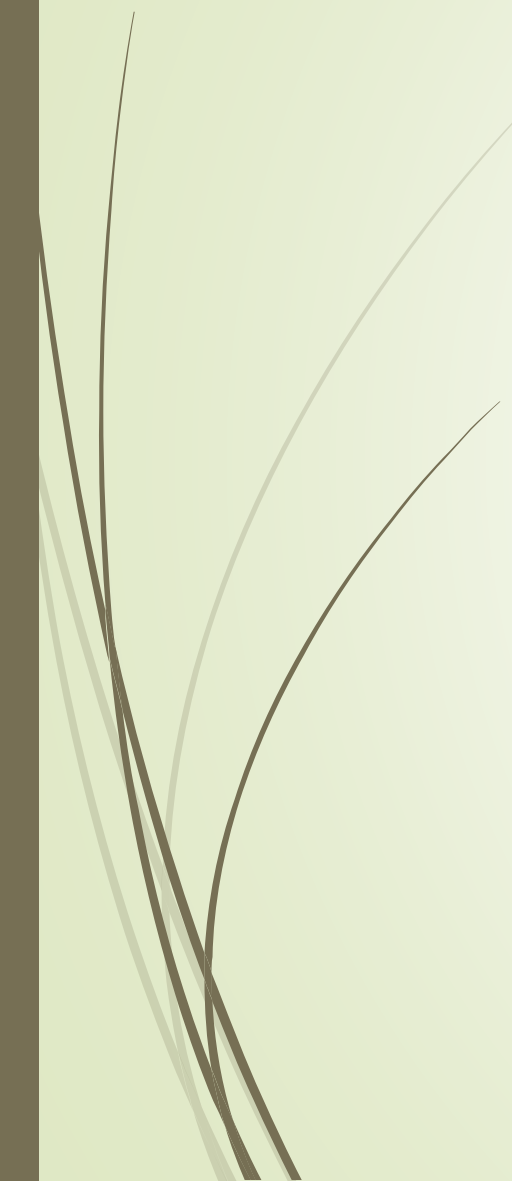
During pilot run, prepared stage wise presentation in regional language with screenshot for training

Training given to staff according to their role in application through webinar

Panchayat Department selected 20% GP for role out



STATUS BEFORE AUDIT ONLINE

- Manual team creations and audit assignment to the team
 - Manual audit planning and audit scheduling manual audit team creations
 - Non-Maintenance/Non-Production of records
 - Non-observance of timeliness in getting audits done
 - Manual processing of Audit Reports by the Audit Teams
 - Delay in submission, approval and issue of Audit Reports
 - Inadequate Monitoring Mechanism in the auditees
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Benefits of Online Audit Application to different stakeholders

➤ To Public

- Citizens can see the Online Dash Board report which creates transparency
- Qualitative audit of expenditure incurred from public money
- Saving of time and cost of auditors and auditees

➤ Government

- With the help of application we can generate & download various graphical reports in PDF and Excel formats for analysis and monitoring based on customizable Report Templates.
- Data of particular irregularity becomes helpful in taking policy decision at various level. (GP/TP/DP)

➤ To Auditors

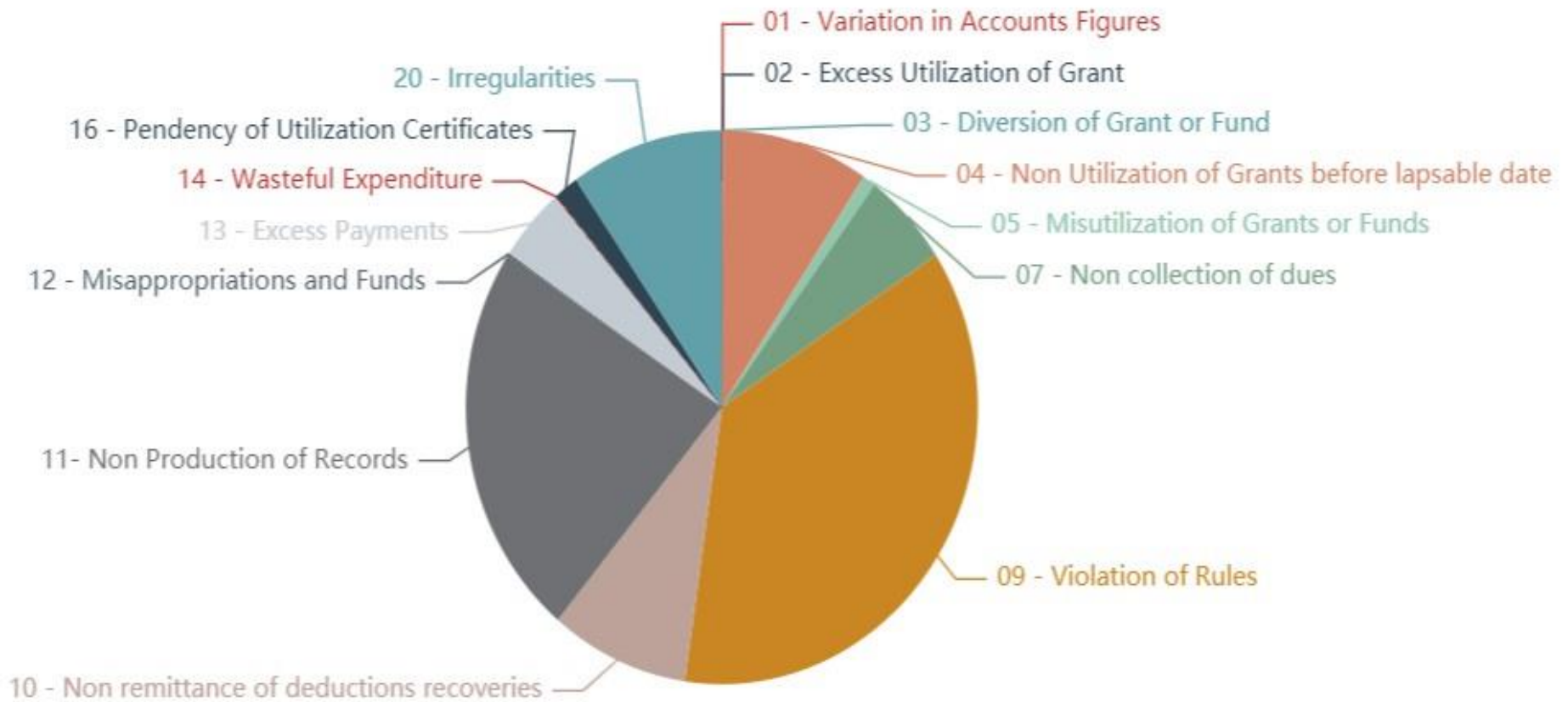
- District office could manage his/her audit/non audit staff by creating, modifying various audit teams.
- District office could schedule/reschedule audit programme created in the application.

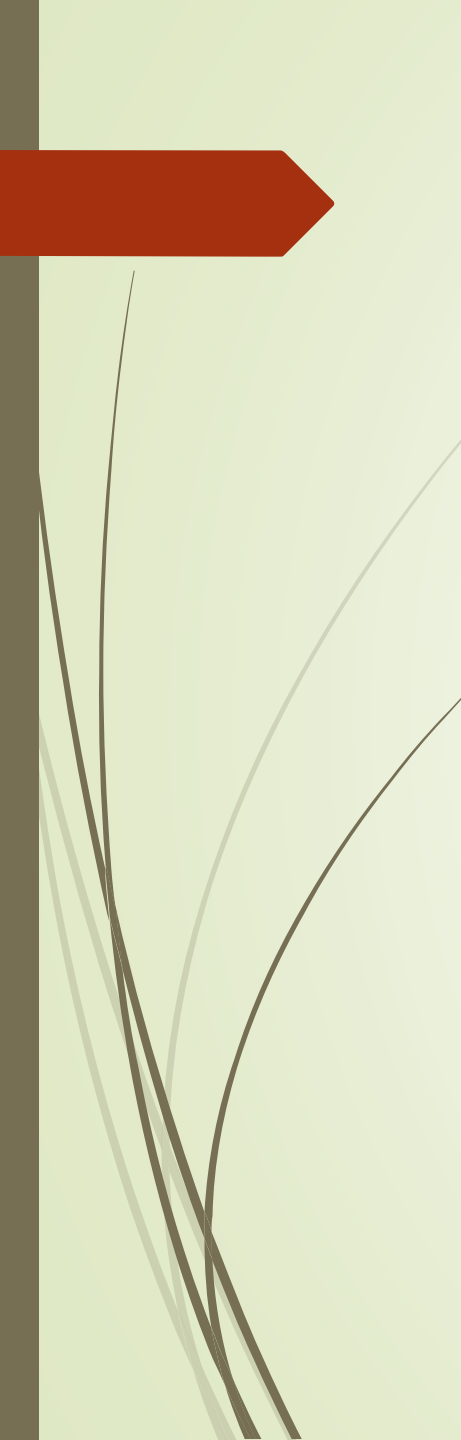


Benefits of Online Audit Application to different stakeholders

- Helped in managing audit teams audit schedule of all Village Panchayats prepare the audit schedule by assigning team to an Auditee as the numbers of village panchayats are more than 14000.
- We have listed different categories and sub categories of audit paras in the application. They are useful for the field staff while conducting audit. These categories are also used as checklist.
- **To Auditee**
 - Auditee were aware of audit programme, hence could kept record ready for audit which saved time.
 - Auditee can submit the reply of paras raised in audit report in prescribed time limit.
 - Saves wastage of time, hence could complete timely completion of Audit.

CATEGORY WISE AUDIT OBSERVATIONS






Sr. No.	Category Name	No. of Observations Recorded
1.	01 - Variation in Accounts Figures	13
2.	02 - Excess Utilization of Grant	2
3.	03 - Diversion of Grant or Fund	4
4.	04 - Non Utilization of Grants before lapsable date	1736
5.	05 - Misutilization of Grants or Funds	153
6.	07 - Non collection of dues	1047
7.	09 - Violation of Rules	6863
8.	10 - Non remittance of deductions recoveries	1641
9.	11- Non Production of Records	4354
10.	12 - Misappropriations and Funds	20
11.	13 - Excess Payments	818
12.	14 - Wasteful Expenditure	11
13.	16 - Pendency of Utilization Certificates	292
14.	20 - Irregularities	1811
	Total	18765



CONCLUSION & ROAD AHEAD

- Audit Online has helped achieved timely audit in current pandemic scenario
 - Robust application providing useful MIS reports
 - Ensuring timely availability of audited accounts online – in line with XV Finance Commission (FC)
 - Registration of remaining PRIs to be taken up
 - Timely completion of audit exercise in the current year
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Thank You