

# **Audit Online**

**(Financial Year 2020-21)**

**(For Audit Period: 2019-20)**

**Local Fund Audit M.P. with  
Panchayat & Rural Development Department,  
GoMP**

# About Local Fund Audit M.P.

Local Fund Audit Madhya Pradesh was established under M.P. Govt. Finance Department in the year 1957 and is governed by Madhya Pradesh Local Fund act 1973. Local fund audit Madhya Pradesh conducts audit of approximately 2298 local bodies and 22812 Gram Panchayats .

# OVERVIEW

For FY 2019-20, mandatory audit of 20% Gram Panchayats conducted through AuditOnline application



Total Number of GPs in Madhya Pradesh - 22,812  
Target 20% of the total Gram Panchayats - 4,562  
Online audit of 20.80% of Gram Panchayats - 4,746

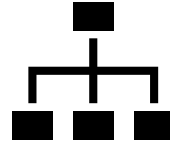


**From FY 2020-21 onwards, 100% audit of the GPs to be carried out**

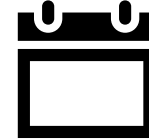
# STRATEGY ADOPTED



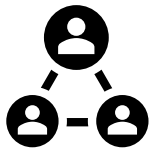
**Identifying GPs for  
Online Audit**



**Appoint Nodal Officer at  
State, District  
and Block level**



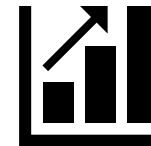
**Organized various training  
program by coordinating  
with MoPR and NIC Delhi**



**Organized regular Camp  
at Cluster level**




**Prepare Roster/ Audit Schedule  
coordinating with Local  
Fund team and District-Block team**



**Regular monitoring through  
VC and publish daily reports  
by WhatsApp & Review**

# CHALLENGES ADDRESSED THROUGH AUDITONLINE



**Able to carry online audit in current pandemic scenario**

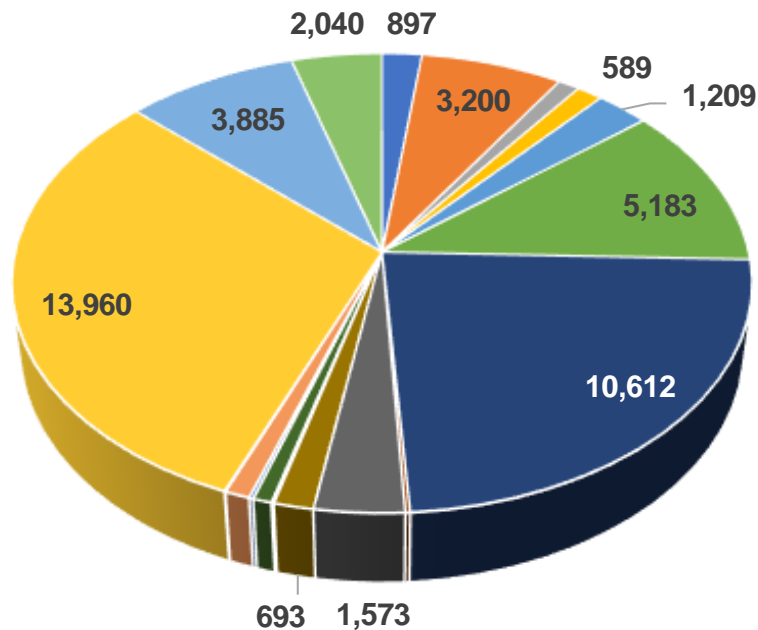
**Provides a seamless platform for tracking audit observations and their responses**

**Technical challenges in Online Audit Portal**

**Timely availability of Records By Gram Panchayat**

**Effective & Efficient monitoring of Fund utilization**

# Category wise Observations



Category Name	No. of Observations
01-Variation in Accounts figures	897
02-Excess utilization of grants	3,200
03-Diversion of Grant or Fund	487
04-Non utilization of grants before lapsable date	589
05-Misutilization of Grants or funds	1,209
06-Non utilization of earmarked funds	5,183
07-Non Collection of Dues	10,612
08-Advances pending adjustment	84
09-Violation of Rules	1,573
10-Non remittance of deductions recoveries	693
12-Misappropriation of funds	44
13-Excess payments	33
14-Wasteful expenditure	76
16-Pendency of UCs	439
18-Others	13,960
20-Irregularities	2,040

# WAY FORWARD

100 % Audit of Gram Panchayats

Registration of remaining GPs on AuditOnline.

Commencement of registration of ZPs and BPs

Issue orders for upload of records of all Gram Panchayats

Regular monitoring for timely completion of audit process

# Suggestions

Auditors should be given the access (in view mode only) in all panchayat portals where all the payment related sanctions (works, purchase etc.) are mentioned .



**THANKS**