



सत्यमेव जयते



AuditOnline

Facilitating Online Audit in Panchayati Raj Institutions



22nd June 2021



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XV FC Recommendations & Reform Agenda



XV FC grants to all three tiers of Panchayats & Traditional bodies

Total allocation to RLBs (2021 to 2026) – Rs. 2,36,805 crores

Tied grant & Basic (untied grants) – 60:40

- Tied grants drinking water supply, rainwater harvesting & sanitation
- Untied grants: Location specific felt needs under 29 subjects (*Eleventh Schedule of the Constitution*)

Critical Reform Agenda



Accounts to be generated online by each Rural Local Body

Availability of audited accounts Online

Action Taken

- eGramSwaraj (*accounting module*) for maintaining online accounts

Action Taken



- AuditOnline rolled out for carrying out online audit of accounts.



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AuditOnline



- AuditOnline developed as per XV Finance Commission recommendation viz timely availability of audited accounts
- Facilitates internal & external audit of PRIs
- Online training & hand-holding sessions conducted (40)
- To begin with, audit for 2019-20 in 20% GPs in each State
- Standard Operating Procedure (SOP) developed for AuditOnline
- Tutorial videos for the various modules have been prepared (both in English and Hindi)



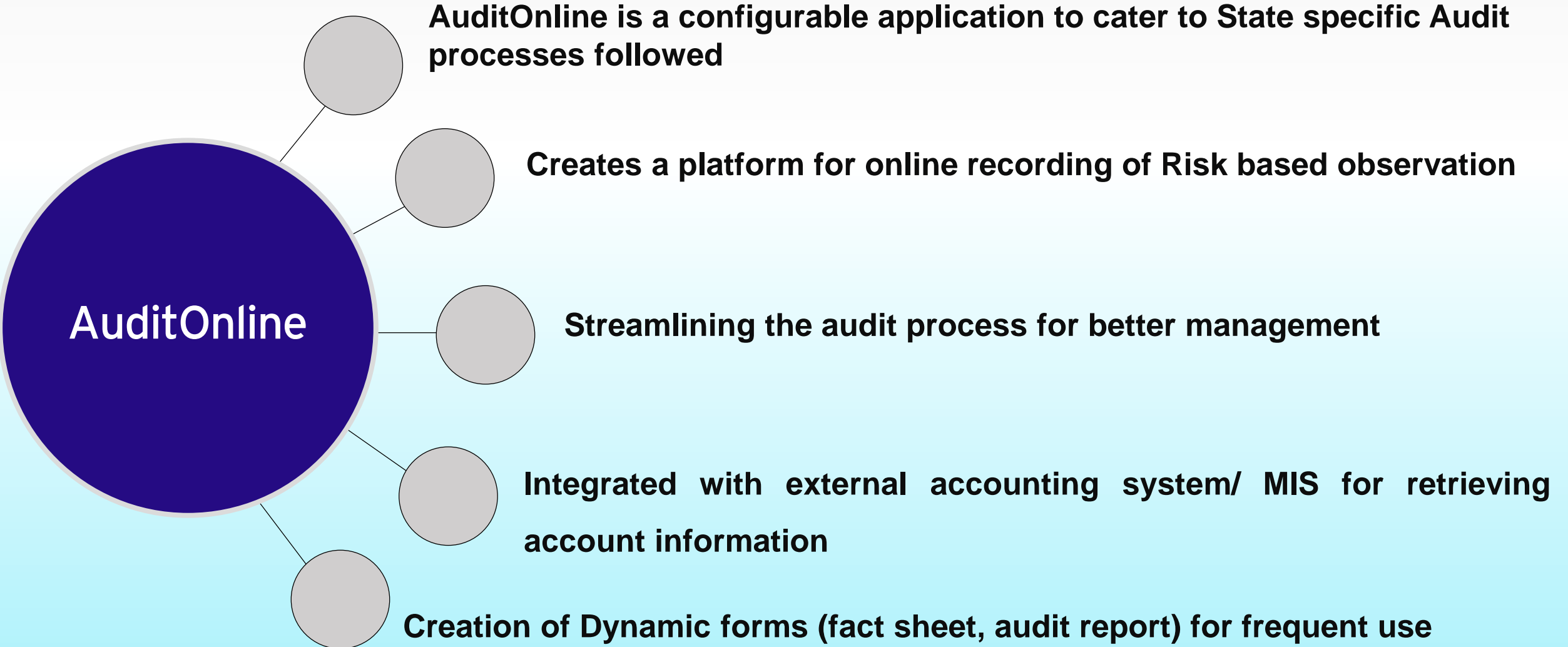
Standard Operating
Procedure
for
AuditOnline



Recipient of Gold Award for Governance – SKOCH Awards (2020-21)



Salient features of AuditOnline





Challenges addressed



Pre-AuditOnline

Manual intervention

Non-production of Annual Accounts

Non-production of Audited Accounts

Delay in submission, approval, issue of Audit report

Inadequate Monitoring Mechanism in the auditees



AuditOnline

Post AuditOnline

End to end online audit process

Linked with external Accounting MIS

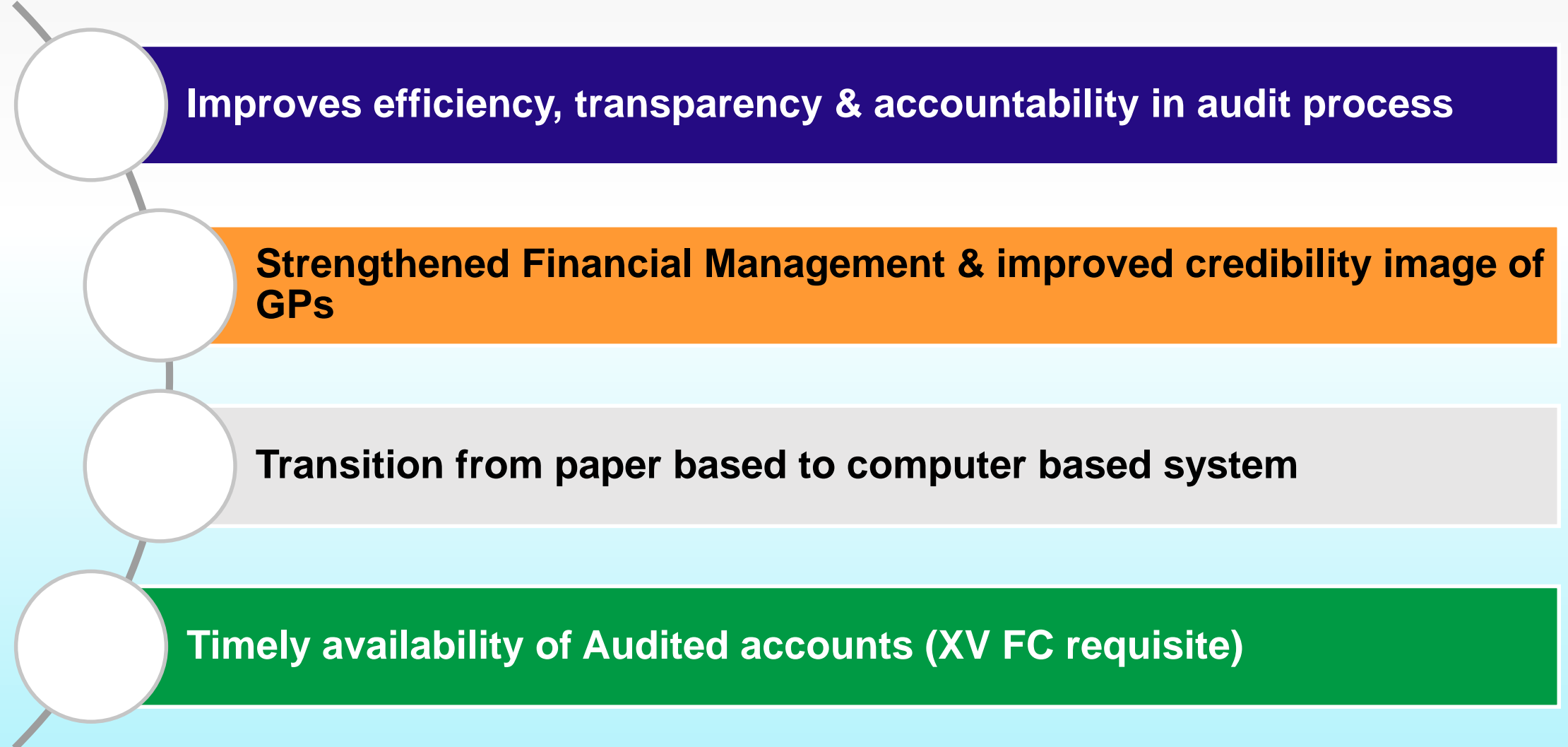
Timely availability of Audited Accounts

Timely completion of audit, submission, approval and issue of Audit Report

MIS Reports & dashboard for effective Monitoring



Benefits of AuditOnline



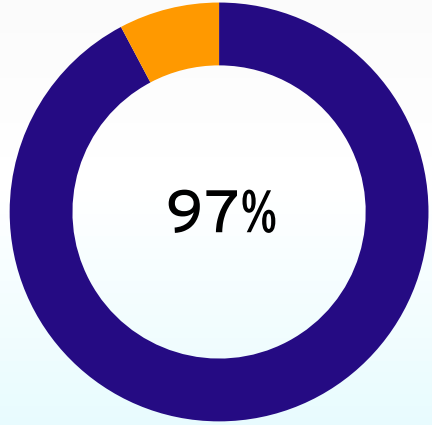
O/o CAG also onboard to support audit process carried out in the field



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AuditOnline Status

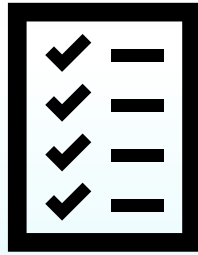
(Audit Period 2019-20)



GPs with year book closed for 2019-20



6,993 Auditors registered across 26 States



1,01,519 GPs with Audit Plans



6,44,131 observations recorded



2,14,711 auditees registered



48,272 Audit Reports generated

14 States have achieved target of 20% GP audit – Andhra Pradesh, Bihar, Goa, Gujarat, Himachal Pradesh, Karnataka, Madhya Pradesh, Odisha, Rajasthan, Sikkim, Tamil Nadu, Telangana, Tripura & Uttar Pradesh



Telangana – Lead State



- Lead State in overall performance / compliance in AuditOnline
- Administrative approach adopted for roll-out and implementation - *Formation of core team, technical team, capacity building, identification of GPs etc.*

State's achievement so far

- State has completed **Audit in 40% GPs** vis-à-vis target of 20% GPs
- **334 Auditors** registered
- **12,784 Auditees (GPs)** registered
- **5,134 Audit Reports** generated
- **56,505** Audit observations recorded




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AuditOnline Dashboard



Select Period Being Audited : 2019-2020

No. of GPs with Year Book Closed



237153

No. of Registered Auditors




6993

No. of Registered Auditees



214711

No. of GPs with Audit Plans



101519

No. of Observations Recorded



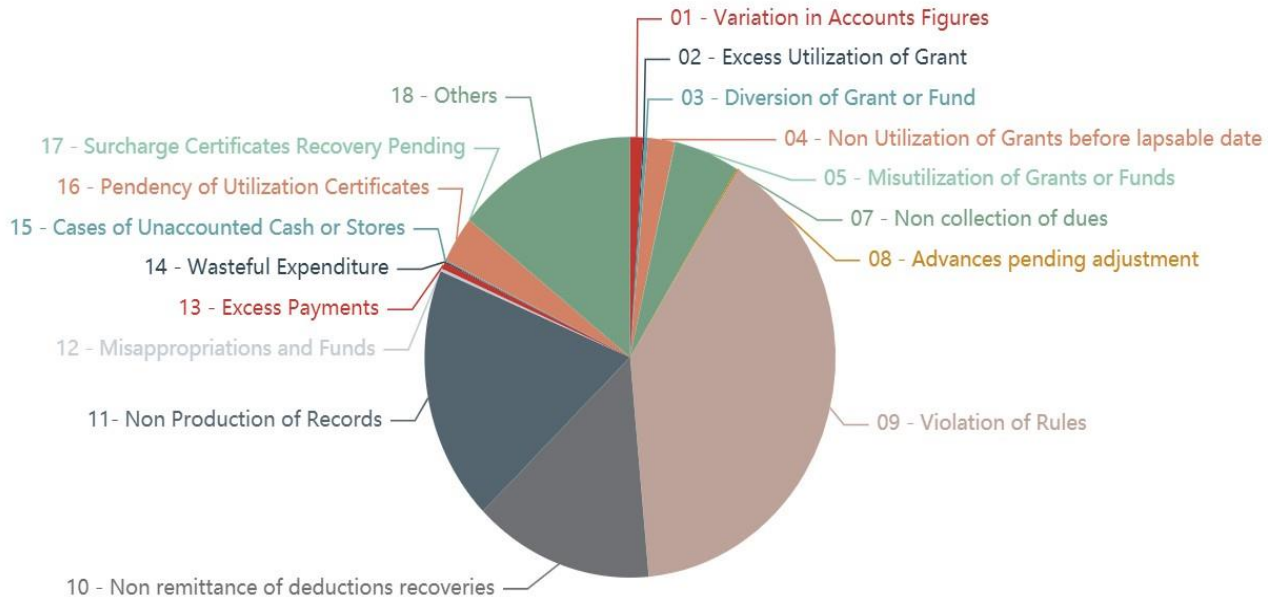
644131

No. of Audit Reports Generated

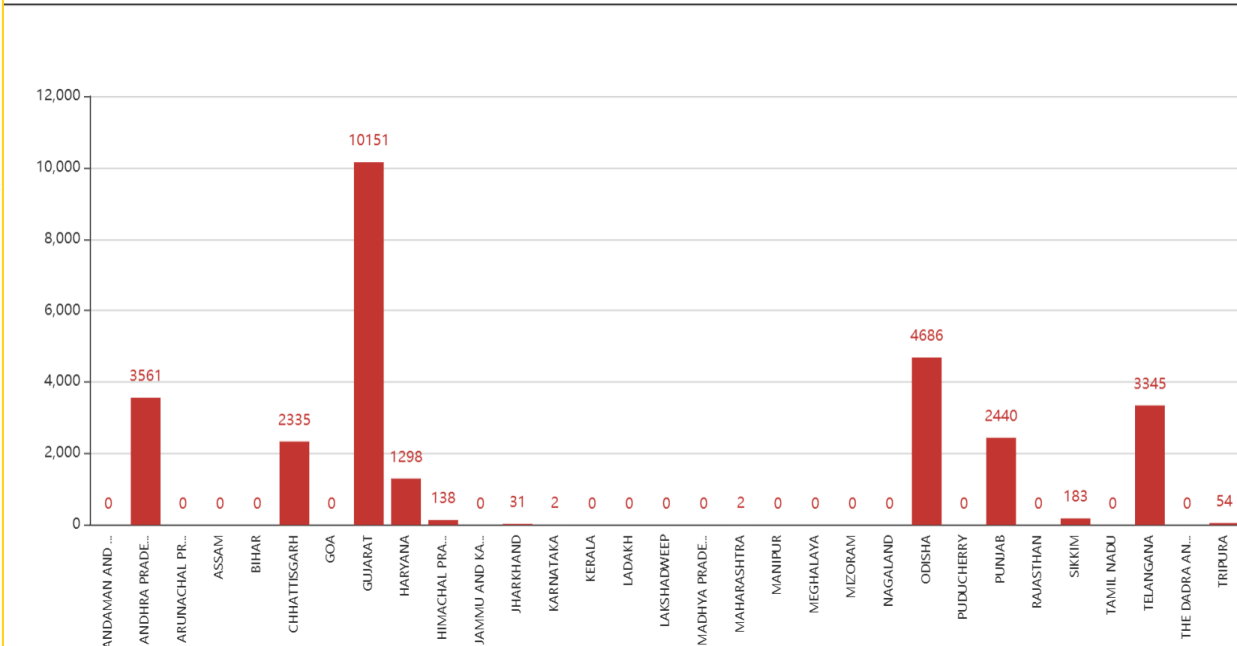


48272

Category



No. of Registered Auditees





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Road Ahead



- **Audit of 100% PRIs (including ZPs, BPs) for the audit period 2020-21**
- **Online audits of both 14th FC and XV FC accounts**
- **Online Audit of TLBs under Sixth Schedule Areas for XV FC accounts**
- Introducing SMS based functionality
- Deployment of E-sign/ Digital Signature based functionality
- Email base notification functionality for the purpose of Follow-Up on each tasks
- Reminder/Alert functionality to assist the users in Audit Process example
- Provision to add Para-banks for risk-based observations
- **Audit for 2019-20 accounts to be completed by 31st July 2021; Audit for 2020-21 accounts to be completed by 31st October 2021**

THANK YOU