# FINANCE DEPARTMENT GOVERNMENT OF ODISHA

| TRAINING MANUAL | **Odisha Central Audit Management Portal** |
|---|---|

**https://ocamp.gov.in**

# 1. Introduction

- The Constitution of India has entrusted the Comptroller and Auditor General of India (CAG) to audit all receipts and expenditure of the union and all state governments, including those bodies and authorities substantially financed by the government. In Odisha, Accountants General, Odisha (AG Odisha) performs the statutory audit functions on behalf of the CAG. AG Odisha audits 40 Administrative Departments, 182

- Directorates, 6779 Drawing and Disbursing Offices (DDO), and numerous offices, bodies, and organizations across Odisha. Within Government of Odisha, Finance Department acts as the coordinating department for statutory audit.

- After the completion of audits, AG Odisha issues various types of audit reports to the audited offices. These reports contain various audit observations in paragraphs. Audited offices are obliged to prepare replies to those audit paragraphs with appropriate data, justifications, and evidence within a specific period. Audited offices are expected to prepare and furnish their replies in accordance to the instructions provided in relevant guidelines.

- **List of guidelines for audits by the CAG and AG Odisha**

**Finance Department, Government of Odisha (2006).** Hand book of instruction for speedy settlement of audit objections, scrutiny of CAG reports and initiation of action thereon, Public Accounts Committee - procedure and work programme. 144 pages. Online:http://orissa.gov.in/finance/Handbook%20of%20Instruction%20-%20WEB.pdf
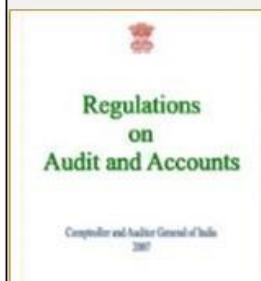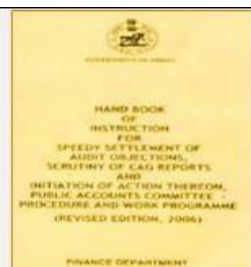
**Comptroller and Auditor General of India (2007).** Regulations on audit and accounts. 68 pages.

Online:http://saiindia.gov.in/english/home/about_us/mandate/Regulations/ Regulations.html

# *2.* Audit Reports and Paragraphs

AG Odisha has three offices – a. Accounts and Entitlements (A&E), b. Economic and Revenue Sector Audit (E&RSA) and c. General and Social Sector Audit (G&SSA). These offices issue Inspection reports(IR) to different organs of the Government of Odisha.

## 2.1   Inspection Report(IR)

During the audit, officers in audited offices furnish data and records to resolve various audit issues pointed by the auditors. The auditor then issues an Inspection Report (IR) to the audited office pointing out the unresolved issues emerged during the audit. The audited offices shall furnish a reply to the IR within 30 days.

## *3.*  Odisha Central Audit Management Portal (OCAMP)

To overcome the challenges faced by Government of Odisha to manage audit tracking, Finance Department, Government of Odisha is implementing a web application - Odisha Central Audit Management Portal (called 'OCAMP'). Using OCAMP, AG Odisha will submit audit report and paragraphs online to communicate to the respondent offices across Odisha. Respondent office, along with its superordinate directorate and department, shall collaborate online to prepare and submit replies. Then, the concerned sections in AG Odisha shall review those replies to decide upon the resolution. Sections below explain how you can undertake these processes.

### 3. 1 OCAMP Users and Roles

| User | Role |
|---|---|
| **Auditor/Officials of AG** | • **Preparation of Draft IR**<br>• **Modification of IR** |
| **Senior Audit Officer, AG** | • **Vetting & Approve IR**<br>• **Review of reply submitted by Government** |
| **AG Admin (AGO)** | • **Creates/manages new/existing AG users (DEO and SAO)**<br>• **Creates/manages new/existing AG offices**<br>• **Modify the assigned reviewer (SAO) of particular IR documents** |
| **DDO/IR Replying Officer** | • **Reply IR para**<br>• **Modify reply in case of returned by higher officer/ rejected by AG** |
| **Controlling Officer/Directorate** | • **Vetting & approval of draft reply** |
| **Government Departments** | • **Monitor the audit related activities of a particular Department** |
| **OCAMP Cell** | • **Monitoring all Audit related activities** |

## 3.2   Using this manual

This manual is organized according to flow of the audit and its resolution process, involving multiple users. This flow helps various users understand the importance of their roles in the entire audit resolution process.

# ICONS USED IN THIS DOCUMENT

 SMS Alert

 E-mail Alert

 Auditor/ Officials of AG

 Senior Audit Officer, AG

 IR Replying Officer/ DDO

 Controlling Office/ Directorate

 Government Department

 OCAMP Cell

# 4. Getting Started

Open an Internet browser (Preferably Google Chrome / Mozilla Firefox) window and navigate to the URL of *https://ocamp.gov.in/*. Users can login to the system by using user ID & password provided to each user.

# Home page of OCAMP
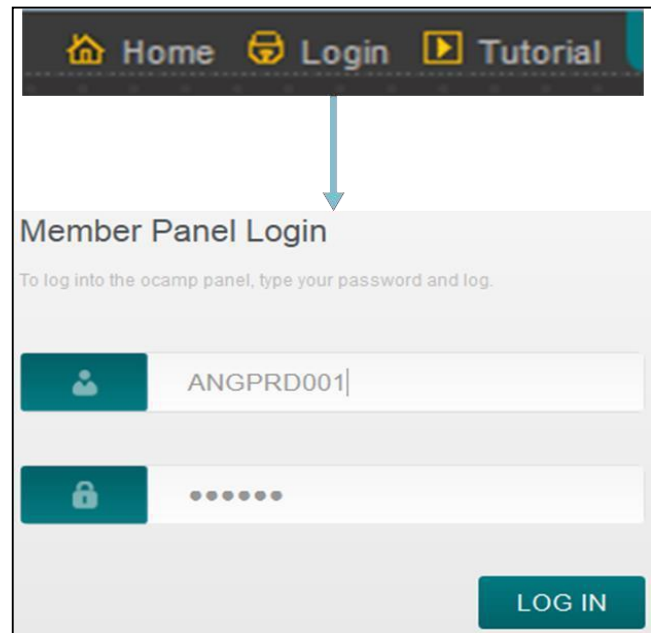


## Username Structure

| User name | Structure and description |
|---|---|
| Department (Secretary) | PRD001 Commissioner cum Secretary |
| Directorate (CO code) | Examples:<br>PRD002 Director PR<br>PRD003 Director - Special Projects<br>PRD004 Secretary, State Election Commission |
| Units and offices (DDO Code) | First 3 letters: Abbreviation of district name<br>Second 3 letters: Abbreviation of department name<br>Last 3 digits: DDO number<br>Example: ANGPRD001 – District Panchayat Officer, Angul |

# 5. OCAMP: Login

- Recommend using Mozilla Browser

- In browser, type: https://ocamp.gov.in
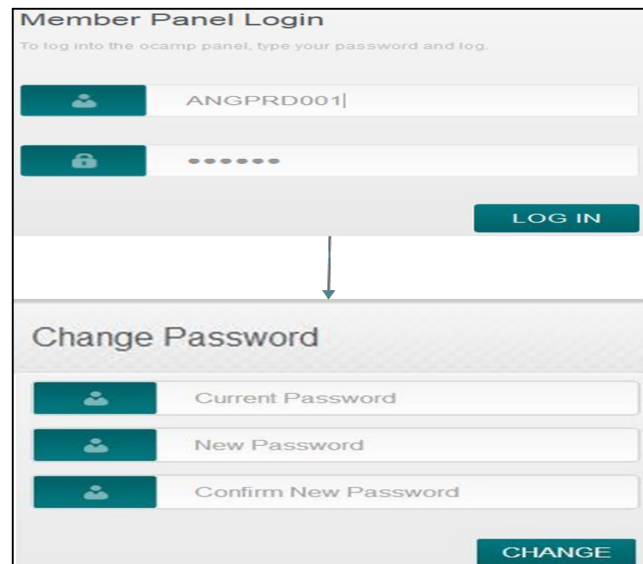
- Click on Login

- Enter User ID

- Enter password

- Click submit



## 5.1 Change Password

- Use default password for log in

- Prompts for change password

- Give a new password

- Confirm the new password

- Click on change to change your password.

- Use new password for log in

# 6. Auditor/ Officials ofAG

## 6.1 *Drafting of IR*

Auditors or data entry operators shall use their log in to enter OCAMP. Based on the role, the user can create a draft Inspection report. After the submission, Senior Audit Officer with approver role shall review the data entered in IR form. If the approver found the data correct, s/he can approve it to immediately communicate the IR to the intended offices.

**Figure 1: Home Screen of Auditor/Officials of AG**
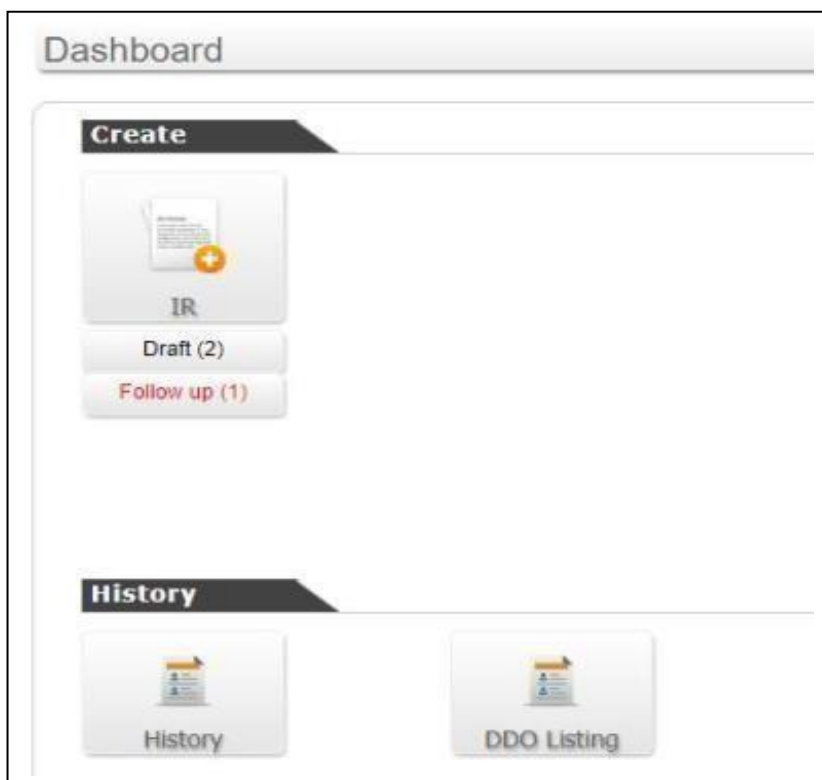
The first tab (IR) indexes the IR. It captures the key data provided in the title page of the report. It allows selecting the officers who shall review, approve, and review reply for the current IR. You have to also enter individual paragraphs after clicking on next. You can review or modify entire data entered by you before sending for review.



1. **Reviewer:** Senior Audit officer in AG office, related to that particular section is the reviewer for the Inspection Report. He is also authorized to review reply of that paragraph. Select reviewer from the dropdown menu.

2. **IR number:** Each IR issued in every financial year bears a unique number. This number is written on top of the IR title page. Enter the number in this field.

3. **Report year:** Along with the IR number, the title page also provides the report year. Like other audit reports, IR uses financial year. Select the year using drop down menu.

4. **Communication date:** Use the date picker to select the date when the IR shall be communicated to the receiving offices.

5. **Period of Accounts Audited:** Use the date picker to select the date range for which accounts audited.

6. **Select audit type:** Audit type may be selected from the dropdown list available.

7. **Time taken for audit:** In the next field, you will be asked to select the starting date when the audit party started auditing the office and the end date of audit conclusion.

8. **Name of the office Audited:** An IR can be issued to various offices of the Government of Odisha. It may be issued to Multiple Departments. Under this

heading following fields need to be selected. Please click on 'Add another office' for sending it to multiple DDOs.

- Department
- District
- DDO
- Scheme

- Officer name
- Mobile
- Start Date
- End Date



1. **Details of IR:** These details of IR need to be provided in this section. The following fields need to be entered in this section. After entering all the data click on 'Next' to enter paragraphs.

- Name of Accounts Audited
- Add Scope of Audit
- No. of Major Para
- No. of Minor Para
- Upload of IR
- Number of Pages
- Annexure

Click on **NEXT** after filling all the details.



Click on the **Modify IR Report** to Edit/Modify IR Details.



1. **Add Para Details:** In this section para details need to be entered. The following fields are available in this section. After entering the para details you can click on 'Save Para' and add another para details.

- Para Number

- Para Title

- Para Type

- Replied By

- Amount

- Observation

- Para Mode

- Para Text (type in text box or right click & paste in the text

box) Click on **SAVE PARA.**

## *6.2* Revise draft IR/ Follow-up



Auditors/data entry operators will get an e-mail alert in their registered e-mail ID, as and when the senior audit officer returns an Inspection Reports with some comments for revision.

**Auditors/data entry operators will get an e-mail alert in their registered e-mail ID, as and when the senior audit officer returns an Inspection Reports with some comments for revision. They may use their log in to enter OCAMP to modify the draft IR sent back to him by Senior Audit Officer with some remarks. Based on the role, the user can create a draft Inspection report. After the submission, Senior Audit Officer with approver role shall review the data entered in IR form. If the approver found the data correct, s/he can approve it to immediately communicate the IR to the intended offices. The list of draft IRs pending to modify can be viewed by clicking on 'Follow up' as sown in figure bellow.**

**List of draft IRs needs to be revised**
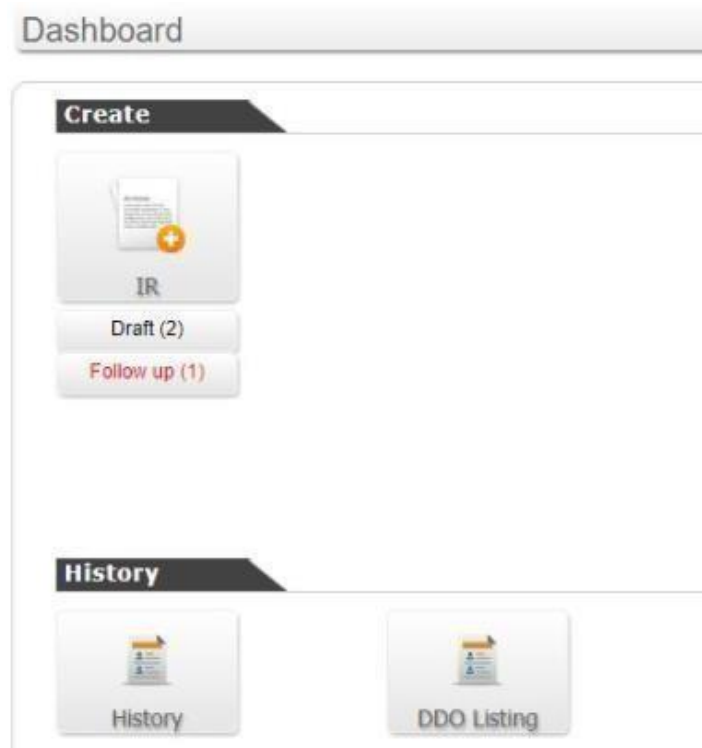


## 7.  Senior Audit Officer

In OCAMP software, Senior Audit Officer is having the authority of approving the draft IR need to be sent to DDO and reviewing reply from the Government on the same.

Senior Audit Officer will get an e-mail alert in his/her registered e-mail ID to Review the draft IR.
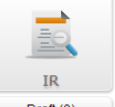
## 7.1    Review of Draft IR

After the submission creation of draft IR by Auditor/Data Entry Operator, Senior Audit Officer with approver role will get an e-mail alert in their registered e-mail ID to review the draft IR. After logging into the system, you can view IR pending for   review by clicking appropriate icon as sown in the figure bellow. If the approver found the data correct, s/he can approve it to immediately communicate the IR to the intended offices or send it back to Auditor/Data Entry Operator with comments to revise the draft.
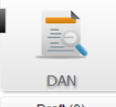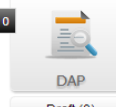
Click on **ACTION** to Review the IR

1. **Modify IR Report:** the IR title page can be modified by clicking on the 'Modify IR Report' tab.

2. **View, Edit & Delete IR Paragraph:** In the action section of this page these actions can be taken on a particular IR paragraph.

3.  **Approve/ Return:** An IR report may be approved by the Senior Audit Officer to be sent to the replying officer or he may return it with comments/ Remarks to Auditor/ DEO for further modification.

## 7.2    Reply Review

Senior Audit Officer with reply approver role will get an e-mail alert in their registered e-mail ID to review the IR reply. After logging into the system, he can view IR replies pending for review by clicking appropriate icon as sown in  the figure bellow. A reply can be reviewed by clicking on 'review' tab of a particular paragraph.
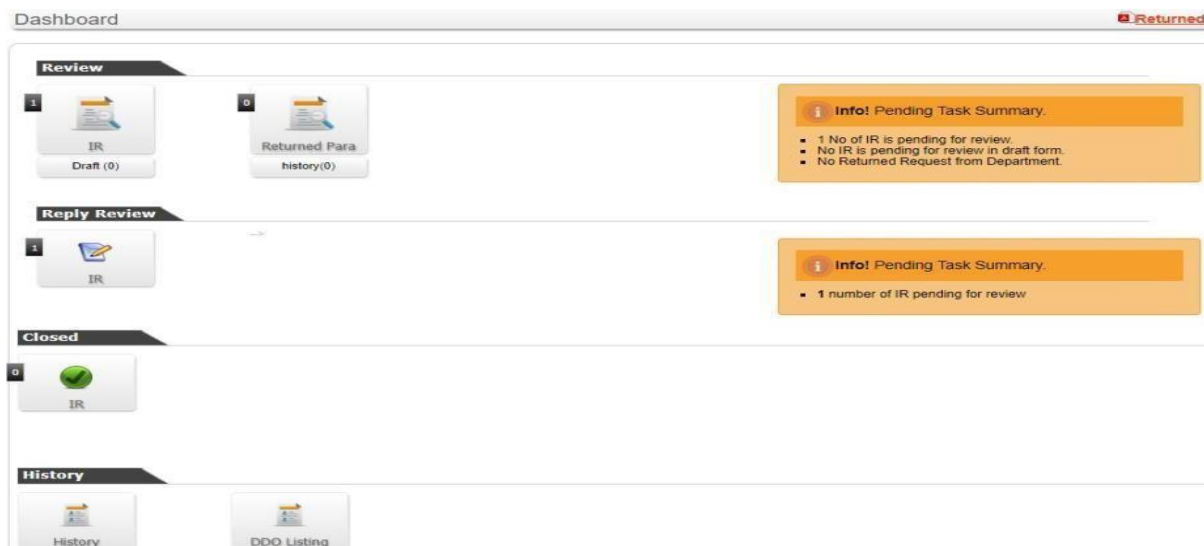


**Review**

1. **Review:** A reply can be reviewed by clicking on 'review' tab of a particular paragraph.

**Approve/Reject Reply**



1. **Approve/Reject Reply:** A reply can be approved/ rejected (with Comments) by the SAO by clicking the appropriate box.
2. Save Review: Remark can be saved

# 8. AG Admin (AGO User)



AG admin can login to the system to manage AG users (DEO,SAO,DAG) as well as the offices under the audit category. The user can also modify the assigned Reviewer for particular
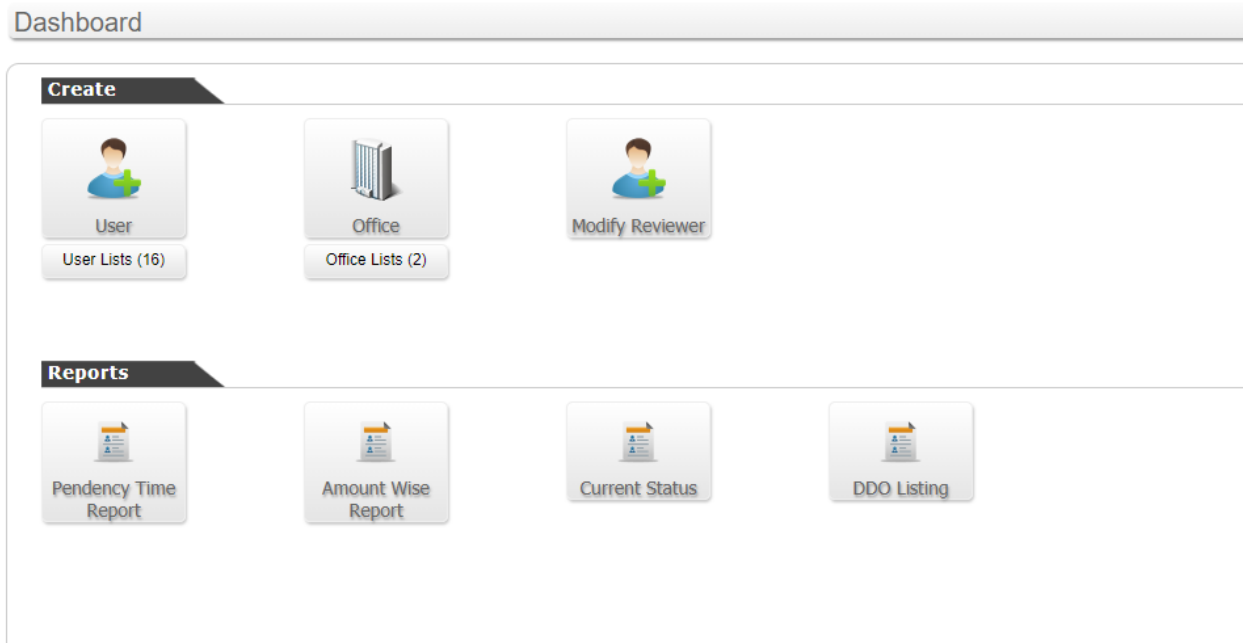
Inspection Reports.

# 8.1 Create/modify Users:

The AGO user clicks on the "User list" in the dashboard to find the list of users in a separate page with options to edit the existing information of the AG users (DEO, SAO,DAG)



# 8.2 Create/modify Offices:

The AGO user clicks on the "office List" in the dashboard to view the list of offices (groups under the same audit category) and modify the existing information.



# 8.3 Modify Reviewer:

There is a provision in AGO user login to modify the existing reviewer of particular IR documents. AG admin clicks on the "Modify Reviewer" option in the dashboard to find a separate page to modify the reviewer (SAO) of IRs.

## Change Reviewer

| | |
|---|---|
| IR No: | [                    ] |
| Financial Year: | --Select Year-- ▾ |
| Change Reviewer (SAO): | R N Roy(royr.odi.sca@nic.in) ▾ |

[ Submit ]

<u>View Modified IR-Reviewers Data</u>

In the above page, the AGO user will enter the IR no and select financial year of the particular IR for which the user wants to change the reviewer.

After submitting the data, the changed reviewer will be reflected for the IR document throughout the application.

# 9.  Inspection Report Replying Officer/ DDO

IR replying officer/ DDO will get SMS and an e-mail alert in their registered mobile number and e-mail ID to give reply to the Inspection Report paragraphs.

# 9.1 How to log in into OCAMP

**Log in:** IRs may be issued to departments, directorates, offices, and other autonomous organizations. When the receiving offices log in using their user name & password, they will be able to see the pending paragraphs required to be replied.

## Member Panel Login

To log into the ocamp panel, type your password and log.

Username

Password

LOG IN

## Inspection Report

Total : 1

| IR No | Title | Comm.Date | Rejected On | Status |
|---|---|---|---|---|
| 1. 3001 / 2013 – 2014 | IR Test On 30-01 | 1st Jan, 2014 | 30th Jan, 2014 | Reply + |

## 9.2 How to reply IR Para

**Reply**: Receiving office can submit the reply using a simple form. Select option 'agree' or 'disagree' in the 'stand' field. You can reply in the text box provided. Annexure can be attached with the reply. Please click on the reply button to send it to controlling office/ directorate for reviewing and approving the reply.
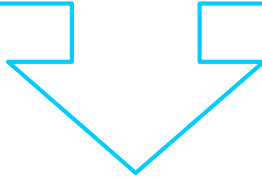
**Para Reply**

Reply Stand *   :   ○ Agree   ◉ Disagree

Title*   :   [_____]

Brief*   :   [                                                                                ]

Attachment   :   [Choose File] No file chosen

[Reply]

IR replying officer/ DDO will get SMS and an e-mail alert if his reply to the Inspection Report paragraphs is not approved by the Controlling office or AG to modify the reply. He can again visit his OCAMP home screen to modify his reply and send it to appropriate authority.

# 10. Controlling Officer/Directorate

## 10.1 Reply vetting

Replying vetting authority/ Directorate will get SMS and an e-mail alert in their respective registered mobile number and e-mail ID to review and approve reply. He can visit his OCAMP home screen to review and approve the reply to send it to AG or he may return it to DDO with comments for further modifications.

**Log in:** Directorate can log in using their user name & password, they will be able to see the pending paragraphs required to be replied.

**Member Panel Login**

To log into the ocamp panel, type your password and log.

| 👤 | Username |
| 🔒 | Password |

**LOG IN**

**Vetting:** Directorate can click on 'Vetting' to review the reply sent by the DDO/ IR replying officer.

You are logged in as, Director,agriculture & Food Production,bhubaneswar  Logout

Finance Department
Government of Odisha

Reply Approval

**Inspection Report**                                                                                    Total : **2**

| | IR.No | Title | Comm.Date | Replied On | Status | |
|---|---|---|---|---|---|---|
| 1. | 3001 / 2013 - 2014 | IR Test On 30-01 | 1st Jan, 2014 | 30th Jan, 2014 | Vetting | + |
| 2. | 3001 / 2013 - 2014 | IR Test On 30-01 | 1st Jan, 2014 | 30th Jan, 2014 | Vetting | + |

1 - 2 of 2 « ‹ › »

1.

Once the receiving office submits the reply to an audit paragraph, it is sent to its superordinate office for vetting, finalization, and submission to the AG Office. Approved replies will automatically be submitted to the AG Office. If you click on No your observation on the reply will automatically go to the subordinate office for further reply.

1.

# 11.    Department Login

**Log in:** Department can log in using their user name & password, they will be able to see the pending paragraphs required to be replied and can send reminders to the respective subordinate officers (DDO/CO) for a quick response.

# 12. OCAMP CellLogin

**Log in:** OCAMP Cell can log in using their user name & password, they will be able to see the summery reports related to audit pendency available with all department.
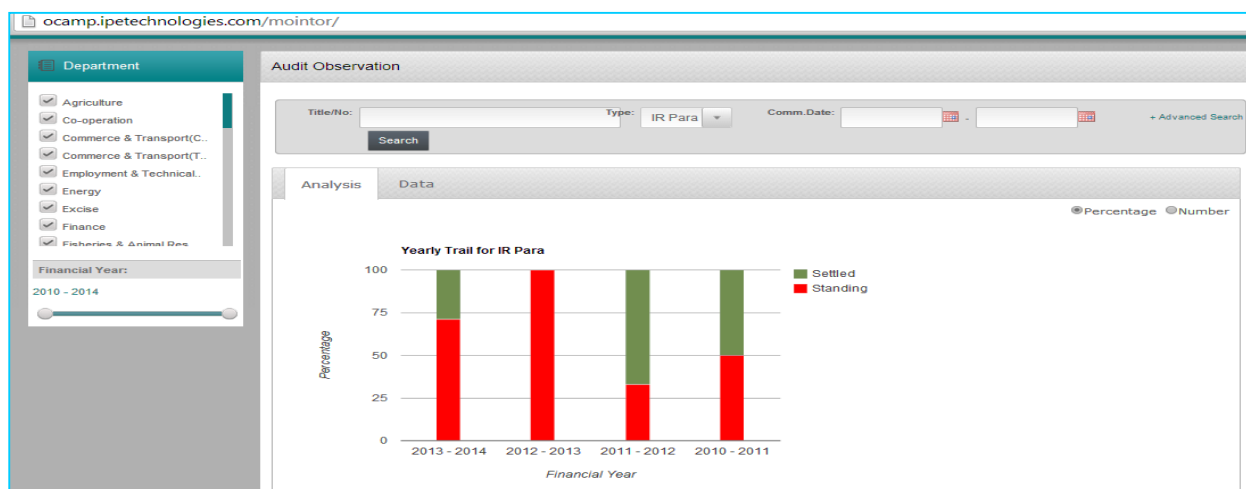


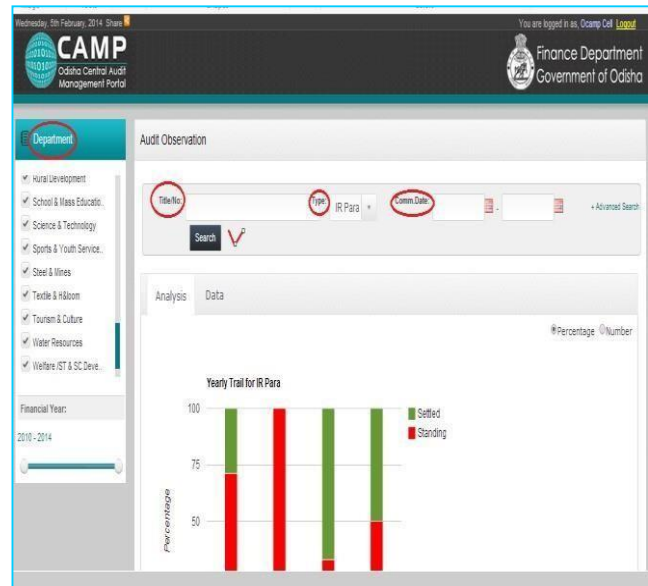**Home Page of OCAMP Cell**



2.

**Search:** OCAMP Cell can view all audit related documents by selecting respective department, picking a date range from the calendar provided and clicking on search.



**Analysis: OCAMP Cell can view all audit related analytical reports by clicking on 'Analysis as shown in the figure. These reports can be viewed both percentage wise and number wise by clicking on respective tab.**



3.

## 13. Support

✉ **ocamp.fin@gmail.com**