

Proceedings of Consultation meeting on Online Audit and Release Procedure of Fifteenth Finance Commission Grants to Rural Local Bodies

1. A one day consultation meeting with the States to discuss the issues related to Online Audit and Release Procedure or Fifteenth Finance Commission (XV FC) Grants to Rural Local Bodies (RLBs) was held under the Chairmanship of Secretary, Panchayati Raj on 10th March, 2023 at Dr.Ambedkar Centre, New Delhi. Senior executives from Ministry of Panchayati Raj (MoPR), Govt of India and Panchayati Raj departments, Local Fund Audit departments of the States participated in the meeting. The list of participants is enclosed at Annexure 1.

2. After a brief introduction of the participants, Dr.C.S.Kumar, Additional Secretary, MoPR welcomed the participants and expressed his appreciation for the large scale participation from the States in the meeting even at short notice. He informed the participants that the meeting has been specially convened to discuss the issues related to fulfilment of 100% audit requirements of RLBs in order to satisfy XV FC conditions for grants from the next financial year onwards. He requested for active participation and interaction of the participants towards providing useful suggestions towards achievement of these objectives.

3. Smt. Vini Mahan, Secretary, Department of Drinking Water and Sanitation (DDWS), Ministry of Jal Shakti, in her address to the participants reminded that the XV FC has allocated tied grants specifically towards National focus areas of Drinking Water and Sanitation. These grants are constitutionally guaranteed rights of the RLBs towards these objectives and they need to be empowered in this direction. It is to be the endeavour of the Centre and States to enable that these grants are released to the RLBs quickly and further utilised for the purpose for which they are ordained. Such expenditure would also be required to be audited and brought in the public domain for wider dissemination so that the effective utilisation of the grants are proved to the general public.

Secretary (DDWS) also pointed out that the minimum standards to be achieved for drinking water supply has already been determined to be 55 Litres per capita per day in regular supply and these standards are achievable only by making the RLBs as an intrinsic part of these efforts. Similarly, the standards in respect of sanitation in terms of provision of toilets to all households and also enablement of solid and liquid waste management using latest technology is directly connected to fulfilment of human dignity. In this direction, 58 % of the rural households have already been provided with piped drinking water supply. In achievement of Sanitation standards, apart from provision of water supply, the management of grey water also assumes greater importance as it impinges on the health of the citizens. Similarly, management of plastic wastes have bearing on environmental degradation. Secretary (DDWS) also emphasized that XV FC grants are to be utilised in convergence with various flagship schemes like JJM/SBM/ MGNREGA / SFC Grants / District Mineral Grants etc so that the available funds are spent wisely. She specifically emphasized on the role women in these efforts, not just from the point of being the beneficiaries but also taking leadership position for bringing the required change. She expressed hope that the MoPR portals of eGramSwaraj and AuditOnline would serve as the single window for all data related to receipt and expenditure of the grants as well as the audits of the accounts and the views and suggestions of the participants in the meeting would be quite useful in this regard.

4. Shri Sunil Kumar, Secretary, MoPR recollected that the AuditOnline platform was launched by the ministry in the year 2020 even in the midst of Covid pandemic towards enabling online audits, which has been an XV FC mandated eligibility condition for the grants. The efforts started with online auditing of accounts pertaining to FY 2019-20, being the last of year Fourteenth Finance Commission grants, and

proceeded further for the subsequent years with the cooperation of the States. AuditOnline has achieved substantial success as substantial number of RLBs' audit reports for 2020-21 and 2021-22 have already been generated. For FY 2020-21, over 2 lakh RLBs' audit reports have already been generated and for FY 2021-22 also over 65,000 RLBs' audit reports have been completed on AuditOnline. He specifically commended on the pioneering efforts of some states who have helped stabilise the system and also achieved 100 % target levels and also guidance and support of C&AG. But, some states are still lagging in adopting AuditOnline and need to put in intensive efforts towards the same. It is one way to consider just making the audit reports towards fulfilment of XV FC conditions but the other way is also to provide system for taking corrective actions against the audit observations. The development of ATR module of AuditOnline would serve this requirement. He pointed out that different States have different mechanisms for completion of the ATR processes, which includes submitting to the concerned legislature Committee for overseeing the corrective actions in some states. After completion of these processes in a time bound manner, the audit reports are to be brought in public domain for the information of the general public. It has been proposed that the audit observations along with the ATRs on the various paras should be brought before the Gram Sabhas / BP general body/ DP general body as the case may be as a necessary requirement. While some states have already such provisions in their Act/Rules, other states may have to enact suitable amendments in this regard. The participants may express their suggestions in this regard and arrive at a consensus.

Secretary, PR also highlighted the other mandatory conditions of XV FC grants, namely, due constitution of the RLBs in timely manner by holding due elections and adherence to the constitutional provisions in respect of State Finance Commissions (SFCs) which includes their constitution and laying ATRs on the SFC report on the tables of legislature in time bound manner. These requirements are also being monitored at the Ministry's level. The requirements of the eligibility conditions in respect of provisional and audited accounts for FY 2023-24 onwards may result in having to make number of recommendations for release as and when the RLBs fulfil these conditions over a period of time in the year, which may be not administratively feasible. Hence, pragmatic suggestions on the process modifications to be considered for effective monitoring of the conditions and timely release of the grants may be suggested during the deliberations in the meeting.

Secretary, PR also emphasized on the auditing process to bring out corrective actions to be taken up in the systems and processes so that the deficiencies don't recur. He suggested that the Local Fund Audit (LFA) structure and the human resources therein in the States would need to be strengthened so that they are able to bring out useful solutions in this regard. They also would need to take into account social audit processes as being done for MGNREGA etc C&AG's performance audit reports.

Secretary, PR also informed the participants that eGramSwaraj portal has now been interfaces with GeM portal and the system has been demonstrated to around 10,000 panchayats already. This would also help RLBs to adhere to standard procedures while making expenditure. The audit process also has to interface with declaration and achievement of service delivery standards, which for the drinking water and sanitation, have already been developed in the Ministry earlier. The Citizens' charter prepared by the Panchayats would also serve as useful reference to the auditing process. He pointed out that all such issues are interconnected and related to the audit process and systems. Hence, there is need for all stakeholders, namely, Centre, States and RLBs, to work together so that results can be achieved in the coming times.

Secretary, PR concluded with the remarks that there is a need to consolidate and oversee the audit reports at the district levels as to what corrective and preventive actions can be taken on continuous manner. He suggested that C&AG and State AGs may formulate the system in preparation of such district level reports which can also be good references for further analysis, for which the capacity building of the Local Fund Auditors would be an important prerequisite.

Secretary, PR requested all participants to provide their views and suggestions on the various issues that have been highlighted. He informed that the power point presentations provided by the States would be taken as presented and their contents of these presentations would be automatically included in the proceedings. Hence, the participants may express their views on where they presently stand on these issues and what needs to be done. He exhorted them to do some loud thinking and bring out good suggestions.

5. Shri A.P.Nagar, Joint Secretary, MoPR made a presentation on the issues for discussion in the meeting. In his presentation, he provided the information in respect of present status on release of XV FC grants to the States as well the status of achievement of the States on auditing of RLBs' accounts on AuditOnline. He suggested that the participants may provide suggestions in respect of timely completion of the ATR processes on audit observations which may include supervisory roles for Block and District Panchayats, District level monitoring committees and legislative committees similar to PAC of the Parliament.

6. Shri Subir Malik, Dy C&AG in his address to the participants said that 'Audit' process constitutes the accountability framework which envelops both the preventive and corrective aspects. The referred to Secretary, PR's address on integration of eGramSwaraj with GeM and indicated that such efforts would enable the RLBs to automatically adhere to the rules like GFR and also would facilitate the audit process and flagged this effort as a 'preventive' measure. He pointed out that the DLFAs in the States should have proper mechanism to follow up on ATRs on the audit reports which would also encompass the corrective or curative parts. He indicated that though the legislative committees on RLBs' are present in some states but they are not effective enough in examination of the audit reports of RLBs. Considering the State Governments' structure being quite big, the accountability framework of RLBs will be better served with the suggestion of taking up the audit para observations to the Gram Sabhas and their monitoring and supervision at district levels. There is a need to look into the requirements any legislation /rule changes to enable the same. Dy C&AG was appreciative of the exemplary work being carried out in some RLBs which he had personally observed during his visit to 'model villages'.

Dy C&AG also informed the participants about the actions that C&AG office is proposing to take up in this regard, he said that already 50 district level reports have been prepared on panchayat audits and these have been provided to the respective Panchayat departments. He expressed confidence that the new measures that would emerge out of discussions in the meeting would help the focus on effective service delivery on the devolved functions of RLBs.

In the subsequent sessions, the representatives of the States were requested to share their views. As instructed by Secretary, PR the respective power point presentations from the States are placed in the **Annexure 2**. The views expressed by the states' representatives are given below:

7. Andhra Pradesh

- The State has been meeting 100 % target for online auditing in AuditOnline right from beginning

- Regarding the issue of onboarding RLBs for XV FC Grants' expenditure, discussions are being held with the Finance Department and early decision on the same will be taken.
- Issues related to mapping of newly created mandal panchayats in the State in AuditOnline will need to be resolved.
- The preposition of submitting ATR on Audit Report before the Gram Sabha is supported
- The process of dealing with Audit Report paras at different levels and timelines at different stages were explained. It was agreed to provide a detailed write of the process flow of the same.
- The constitution of Fifth State SFC is in progress and MoPR will be kept informed on the same.

8. Tamil Nadu

- As per State rules the ATRs on Audit Reports are to be placed in Gram Sabhas
- The State has provision for conduct of 6 Gram Sabha meetings in a year and some reforms like display of receipts and expenditure on flex-boards in the Gram Sabhas have been introduced to promote transparency.
- Modifications required in AuditOnline system will be communicated
- State is actively promoting convergence of various schemes towards RLBs' development
- RLBs are required to prepare perspective plan for five years taking into account various schemes like the 'Village Sanitation Saturation Programme (VSSP)' and 'Village Water Supply Saturation Programme (VWSSP)' of the State as well as other schemes and then draw out annual plans derived out of the five year plan. This way the planning process has been made more nuanced.
- The process of ATR on Audit Report will be shared with MoPR

9. Kerala

- State completed targets of Audited Reports for FY 2019-20 and 2020-21
- The target of 100 % for FY 2021-22 is proposed to be completed by April, 2023
- Issue of uploading provisional accounts in eGramSwaraj needs to be resolved. It was agreed to resolve the issue within a couple of weeks.
- State legislative assembly has Local Fund Audit Committee which scrutinises the Audit reports and secretary of Local Self Government (LSG) Department attends these meetings.
- Performance Audit of LSGs are also carried out in parallel
- The State has its own software for Audit of LSGs
- Submission of ATR on Audit Reports to the Gram Sabhas is supported
- At the district level, the State has strong District Planning Committees (DPCs), to whom the job of monitoring action on ATRs of Audit Reports may be entrusted.

10. Arunachal Pradesh

- State has no Local Fund Auditors
- Earlier offline audit of RLBs accounts was carried out
- Training to the Auditors will be a major priority
- It was decided that the situation in the State about non receipt of XV FC grants due to non fulfilment of conditions like failure to adopt eGS-PFMS, AuditOnline will be brought to the notice of the Hon'ble Chief Minister as well as the Chief Secretary through appropriate correspondence from MoPR

11. Assam

- State has been meeting the targets for audit reports on AuditOnline
- But analysis of Audit Reports and ATRs not yet done

- Suggesting to provide 3 months timeline for reply to audit paras by the RLBs
- Suggestions to incorporate trigger about non receipt of reply to audit paras from auditees in AuditOnline

• The preposition of submitting ATR on Audit Report before the Gram Sabha is supported

12. Bihar

- State has only 70 Local fund auditors and efforts are being made to strengthen the numbers
- Write up on the process of dealing with Audit Report paras at different levels and timelines at different stages will be forwarded to MoPR.
- Suggested that the Audit Report for a FY should always begin with the remarks as to status of ATRs on the observations of the previous FY's audit report.

13. Chattisgarh

- A database for analysis of assets created in RLBs is being planned
- State has used a transparent process to empanel CAs for audit work out of the panel prepared by AG's office.
- However, over a period of time, it would be essential to strengthen the LFA department manpower strength.
- The ATR process finalised for AuditOnline may be developed into a demo and uploaded in the portal for awareness and training purposes
- ATR rules should also be synchronised and compliant the PESA rules
- Column 7 of the GTC may be modified to reflect the total expenditure instead of a particular FY's expenditure

14. Goa

- Assured that the write up on the process of dealing with Audit Report paras at different levels and timelines at different stages will be forwarded to MoPR

15. Gujarat

- Process of constitution of 4th SFC in progress and developments in this regard will be informed to MoPR

16. Haryana

- Suggested that GPDP information from eGramSwaraj should be available to be imported and displayed in AuditOnline for reference of Auditors.
- In this regard, SPR cited the cases where the Sarpanch and ERs substantially changed the approved GPDP in the Gram Sabha subsequently without knowledge of Gram Sabha. He suggested such instances should be visible to the auditors who can investigate such matters and bring out references in the audit reports.
- Similarly, examples of Tied Grants used for hand pump reboring repeatedly in RLBs, which have already declared that all households in the RLB has been provided with piped water supply as per JJM target, will need to be looked into by the Auditors.

17. Himachal Pradesh

- State Audit Department which presently does offline auditing may need to be provided with access to AuditOnline and training on the same.

18. Jharkhand

- State has less strength of LFAs and efforts are being made to empanel CAs

- Process of constituting the next SFC is pending with Finance department and is being followed up
19. Odisha
- Empanelled CAs are doing the audit of GPs whereas DPs/BPs are audited by LFA department
 - Suggested that the classification of 'risk' for the audit observations across audit reports of various States should be uniform
20. Uttarakhand
- The preposition of submitting ATR on Audit Report before the Gram Sabha is supported
 - Timelines that will be proposed in the ATR process of AuditOnline will be complied with
21. Karnataka
- Constitution of next State SFC is in process
 - As per State rules, ATR response to audit report will need to be provided in 3 months' time
 - Audit reports with ATR will need to be put up before the GP meeting which will be further taken to Gram Sabha
 - The process of ATR on Audit Report will be shared with MoPR
22. Madhya Pradesh
- State has so far completed only 6% of the target for Audit Reports of FY 2021-22 due to shortage of manpower
 - Efforts are being made to empanel CAs
 - The process of ATR on Audit Report will be shared with MoPR
 - State Vidhan Sabha has a Panchayat Raj Committee which can discuss the audit reports of RLBs
23. Maharashtra
- Compliance on Audit Observations in respect of ZillaParishads' audit reports do not come to LFA
 - For FY 2021-22 , the Auditors will also be trained look for physical progress etc by visiting fields.
 - High Risk category of Audit paras should be analysed for both preventive and curative actions
 - State has 25 % vacant posts of auditors not yet filled up.
24. Manipur
- DLFA are short of manpower affecting audit of RLBs' accounts
 - Minister of PR Department has taken with CM reg strengthening of audit department
 - Elections to the RLBs are due and not yet conducted.
25. Mizoram
- State lacks technical support for auditors and would require support for their training
26. Punjab
- State legislature has standing Committee
 - Suggestions regarding ATR process will be forwarded to MoPR in writing
27. Rajasthan
- GP level and State level Committees are available to study the ATRs on audit paras
 - District level follow up on ATRs by GPs are also done
 - State has its own software for audit which covers all schemes including FC Grants
 - There is need to integrate the state software with that of AuditOnline
28. Sikkim
- AG's office assists Audit Department for audit of Panchayats
 - Consolidated report on audit findings are submitted to PAC of State legislature

- Presently there is no provision in the Act/ Rules for submitting ATR of Audit Report to Gram Sabhas

29. Telangana

- Described in detail the process of auditing, ATR on audit observations and final acceptance of audit reports followed in the State
- The processes are detailed out in State PR Act and State Audit Act
- The Panchayat Standing Committee on Finance in the legislature oversees ATRs on audit observations

30. Tripura

- Agreeing to the process suggested for ATRs on Audit Observations
- Gram Sabhas in the State don't attract quorum required in participation and hence various promotional methods are presently adopted to increase participation.
- Some improvements in eGramSwaraj would be required suggestions for which will be sent to the Ministry.

31. Uttar Pradesh

- The Audit Department is meeting the targets but would require infrastructure supports like laptops etc
- Provision in rules are available for dealing with 'high' risk audit observations
- Audit process is constrained as all the 8 types of formats prescribed by C&AG are not reflected in eGramSwaraj and also all the schemes implemented are also not captured in eGramSwaraj.

32. West Bengal

- Audit of accounts of FY 2021-22 have been completed for 25% of RLBs and efforts are being made to complete 100 % by May, 2023
- 5th SFC has been constituted which has submitted its interim report
- Various suggestions for incorporation AuditOnline system were made which will also be formally provided to the Ministry

33. Additional Secretary, MoPR in his concluding remarks, commended the participants for providing very good suggestions during the deliberations and promised that these would be taken up further by the Ministry for implementation. MoPR is in the process of revamping its AuditOnline platform and many ideas like making available GDPDs, implementation status, receipt and expenditure etc by directly auto-populating from eGramSwaraj to AuditOnline would be implemented. Going forward Artificial Intelligence processes can also be adopted so that broad contours of the audit reports are automatically generated to facilitate the audit process. However, such technical improvisations would be helpful only if the Panchayats are enabled to handle modern tools. This would be possible only if the Panchayats are equipped with enough and capable human resources, which is very much lacking. He exhorted the participants to take up with the respective senior officers, at the level of Chief Secretary / Finance Secretary in the State, in a compelling manner for provision of enough resources and to enable this transformation. He also informed that in order to ensure effectiveness in utilisation of grants and to ensure transparency and accountability, the ensuing Sixteenth Finance Commission is also likely impose many conditions for release of grants and the States / RLBs have to be gearing up to meet the emerging situations. In this regard, the Panchayats are also required to evolve adopting modern systems like digital and online functioning and automated service deliveries. He exhorted the participants to work towards this vision in future.

The meeting ended with vote of thanks to the Chairman and participants.

34. Action Points emerging out of the Deliberations

- All States would forward the following information / suggestions to MoPR before 15th April, 2023
 - All States would share the present process flow with timelines adopted for dealing with Audit Observations as per extant provisions in their Act/Rules with MoPR
 - They would also share the suggestions regarding possible process with timelines to be incorporated in the ATR module being envisaged in AuditOnline with MoPR
 - Suggestions regarding improvisations required in eGramSwaraj and Auditonline from the perspective of ease of operation and effective outcomes would also be shared MoPR.
- MoPR would suitably incorporate modifications in eGramSwaraj and AuditOnline in consultation with the States, C&AG and other stakeholders by 15th May, 2023.
- Suitable process modification would be evolved, based on the various suggestions, in the process of making recommendations to MoF for release of Grants for FY 2023-24 onwards.

Annexure 1

One – day Consultation Meeting with States regarding online audit and release procedure to RLBs on 10.03.2023 at Dr.Ambedkar International Centre, New Delhi

List of Participants

Sl. No.	Name & Designation	Department & State
1.	Shri Sunil Kumar, Secretary	Ministry of Panchayati Raj
2.	Smt. Vini Mahajan, Secretary	Department of Drinking Water & Sanitation, Ministry of Jal Shakti
3.	Shri C.S. Kumar, Additional Secretary	Ministry of Panchayati Raj
4.	Smt. P. Amudha	Principal Secretary, Panchayati Raj Department, Government of Tamil Nadu
5.	Shri A.P. Nagar, Joint Secretary	Ministry of Panchayati Raj
6.	Shri VikasAnand, Joint Secretary	Ministry of Panchayati Raj
7.	Shri B. Rajsekhar, Spl. Chief Secretary.	PR & RD Department, Govt. Of Andhra Pradesh
8.	Dr.Sharmila Mary Joseph Principal Secretary	Local Self- Govt. Dept. Govt. Of Kerala
9.	Shri Subir Mallick, Additional Deputy Comptroller & Auditor General	Office of C&AG
10.	Shri Gurpreet Singh Anand, Director	Ministry of Finance
11.	Ms. Malti Rawat, Director	Ministry of Panchayati Raj
12.	Shri Vijay Kumar, Deputy Secretary	Ministry of Panchayati Raj
13.	Shri Sanjay Sharma, AAO Director Audit & Pension Ex- Officio DLFA	Govt. Of Arunachal Pradesh
14.	Shri DhirajDwevedhyAsstt. Director of Audit DALF	Govt. Of Assam
15.	Shri Avinash Kumar Assistant Director DLFA	DLFA Govt. Of Bihar

16.	Dr. Ashish Mishra Additional Director State Audit	Finance Govt. Of Chhattishgarh
17.	Shri Manoj P. Pujara Examiner Local Funds Accounts	Finance Govt. of Gujarat
18.	Shri Satish Sharma Joint Director Panchayati Raj	PR Govt. Of Himachal Pradesh
19.	Shri RamitBasu Programme Manager (SPMU) Development & Panchayat Dept.	Department & Panchayat, Govt. Of Haryana, Chandigarh
20.	Shri SajjadMajeed LSDC. Expert. SPRC	DoPR, Govt. of Jharkhand
21.	Shri Deepak Doreyawar, Principal Director KSAAD Bangalore	KSAAD Govt. of Karnataka
22.	Dr. M.R. Ekanthappa, Director	Rural Development and Panchayati Raj, Govt. Karnataka
23.	Shri Shreekrishna Bugatyagol Joint Secretary (ZP) Ex	Finance Department Govt. Of Karnataka
24.	Dr. Vinod Yadav, Deputy Director	RD, Govt. Of Madhya Pradesh
25.	Shri Lalmuanpuia Sailo Deputy Director	Directorate of Local Fund Audit Govt. Of Mizoram
26.	Sh. Raja Singh	State Nodal Officer, Audit Online Local Fund Audit Govt. Of Manipur
27.	Shri Brojen Singh, Assistant Director	Local Fund Audit, Govt. Of Manipur
28.	Shri Madhav S. Nagargoje Director L.F.A Maharashtra	Finance Department, Govt. Of Maharashtra
29.	Dr.Sushma Dubey Director LFA M.P Bhopal	Finance Deptt. Govt. Of Mahdya Pradesh
30.	Shri D. Sanky, Director of State Audit Kerala	State Audit Govt. Of Kerala
31.	Shri R.S. Katara Addl. Director L.F.A M.P. Bhopal	Local Fund Audit Govt. Of Madhya Pradesh
32.	Shri Amit Kumar Mittal Sr. Administrative Officer	O/o C&AG of india, New Delhi
33.	Shri Kartikeya Goel, Director	P&RD Govt. Of Chhattisgarh
34.	Shri Virag Tyagi Business Analyst NIC	NIC, Shashtri Park Delhi

35.	Shri Adesh Chand Gupta Sr. Director (IT)	NIC – MoPR
36.	Shri Ishan Sharma Consultant (H.P.)	Panchayati Raj Deptt. Govt. Of Himachal Pradesh
37.	Shri Jaydeep Chakraborty	PR Deptt. Govt. Of Tripura
38.	Shri Rajpal Yadav, Depty Director, Sukhmeet Singh, Joint Director	Local Audit Govt. of Haryana
39.	Shri G. Veevajauejula, CAO. O/o Commissioner	Panchayati Raj Deptt. Govt. Of Andhra Pradesh
40.	Shri R. Hari Prakash Director	State Audit Department Govt. Of A.P.
41.	Shri Jitender Singh Additional Director	H.PSAD Shimla Govt. Of Himachal Pradesh
42.	Shri Anil Sharma, Joint Director	State Audit Deptt. Govt. Of Himachal Pradesh Shimla
43.	Samir Das,k Joint Secretary	Panchayat & Rural Development Deptt. Govt. Of West Bengal
44.	Er. Rajeev Kumar Nath Tripathi Joint Director	Panchayati Raj, Govt. Of Uttarakhand
45.	Anand Swaroop, Director	Panchayati Raj Govt. Of Uttarakhand
46.	Josnamol S. Joint Director	Local Self Government Govt. Of Kerala
47.	P. Ramu, Deputy Director	State & Audit Govt. Of Telangana
48.	Phuchung Bhutia, Accounts Officer	Local Fund Audit Govt. Of Sikkim
49.	Nipendra Pradhan, State Panchayat Coordinator	Directorate of Panchayati Raj Govt. Of Sikkim
50.	Akshaya Kumar Mohanty, Programmer, SPMU	Panchayati Raj & Drinking Water Department Govt. Of Odisha
51.	K. Arunmani ADRD/ PRI	DRD & PR
52.	K. Arumugam, Special Director	Directorate of Local Fund Audit
53.	Munish Verma SPMU	Deptt. Of Rural Development & Panchyats Govt. Of Punjab
54.	Yogendra Katiyar	Panchayati Raj Govt. Of Uttar Pradesh

55.	Jatinder Singh Brar, Joint Director	Rural Development & Panchayati Raj Govt. Of Punjab
56.	Ranjita Behera FA-Cum. Addl. Secretary	Panchayati Raj & Drinking Water Govt. Of Odisha
57.	Rashmi Kabi Joint Director	Directorate of Local Fund Audit Govt. Of Odisha
58.	Ganesh Ch. Patra Director	PR & DW Department Govt. Of Odisha
59.	Jagdeep Banwal, DLFA	Finance Deptt. DLFA Govt. Of Punjab
60.	Mewa Ram Jat Director	Local Fund Audit Deptt. Govt. Of Rajasthan, Jaipur
61.	Deokinandan Sharma, Financial Advisor	Panchayati Raj Department Govt. Of Rajasthan
62.	Kamla Lada Addl. Director (DLFA)	DLFA Govt. Of Sikkim
63.	M. Venkateshwar Rao	Director of State Audit Telangana
64.	M Hanumantha Rao, IAS	Director PR & RD Telangana
65.	Padur Tung, Director	Co-operative & Panchayat Audit Department Govt. Of Uttar Pradesh
66.	Seema Shijagurumaum, Project Officer	RD & PR Govt. Of Manipur
67.	Subhayari Chakraborty, Panchayat Research Development (Financial Advisor)	RD (Panchayat) Deptt. Govt. Of Tripura
68.	Jyotirmay Tarun Audit Officer DLFA	DLFA Govt. Of Tripura
69.	Jamir Gar---By Examiner Local Fund Audit	DLFA Govt. Of Gujarat
70	Shri Shyamal Parthsarathi, Under Secretary	MoPR
71	Shri Umrav Mal Yadav, ASO	MoPR
72	Shri G S Krishnan, Consultant	MoPR
73	Shri Mohit Rao, Consultant	MoPR
74	Shri Nilay Singh, Consultant	MoPR
75	Shri SubodhGurjar, Consultant	MoPR
76	Shri Mayank Kharbandha, Consultant	MoPR

