



DEPARTMENT OF PANCHAYATI RAJ, UTTARAKHAND



**One Day Consultation meeting with States
on AUDIT ONLINE & release of procedure
to RLBs on 10.03.2023**

1. Allocation/Receipt/Utilization of grants under the Fifteen Finance Commission (FC XV) for period 2020-21, 2022-23

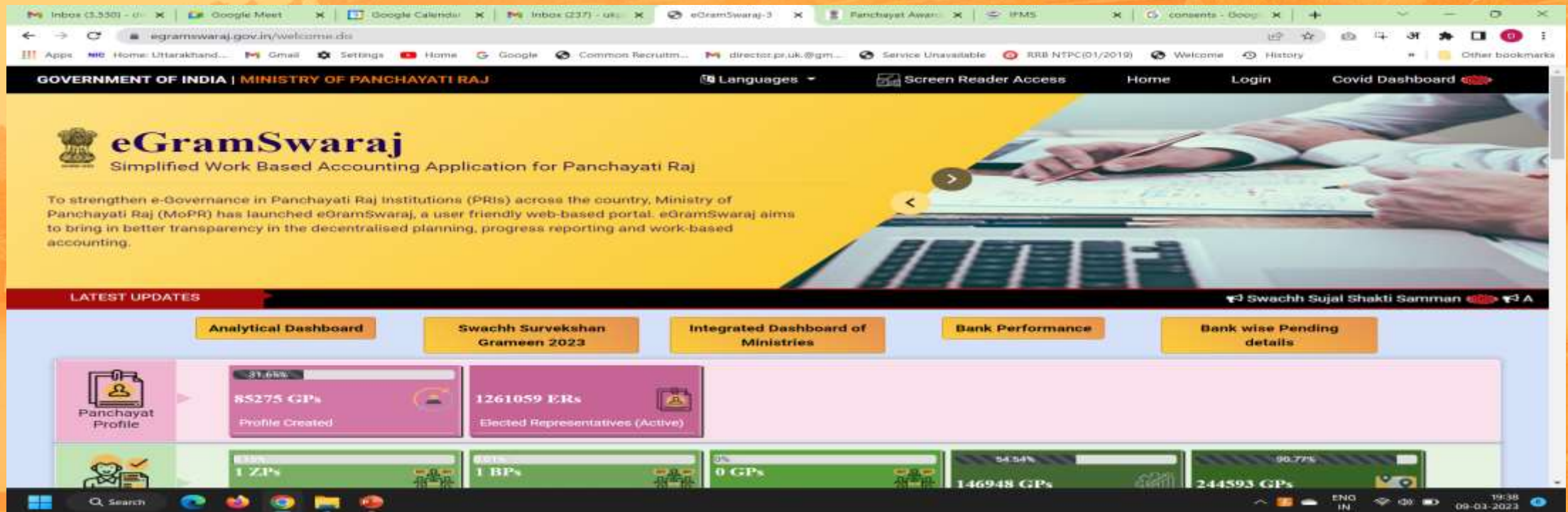
| Year | United Grants (Rs. Crore) | | | Tied Grants (Rs. Crore) | | |
|--------------|---------------------------|---------------|---------------|-------------------------|---------------|---------------|
| | Allocation | Receipt | Utilization | Allocation | Receipt | Utilization |
| 2020-21 | 286.99 | 286.99 | 75.54 | 286.99 | 286.99 | 42.63 |
| 2021-22 | 167.48 | 167.48 | 145.22 | 251.23 | 251.23 | 134.76 |
| 2022-23 | 87.76 | 87.76 | 160.42 | 131.67 | 131.67 | 192.25 |
| Total | 542.23 | 542.23 | 381.18 | 669.89 | 669.89 | 369.64 |

2. Assets Generated out of XV FC Grants during 2020-2023

| Type of Assets Created out of Untied Grants | | | Type of Assets Created out of Tied Grants | | | Whether Geo-Tagged in eGram Swaraj |
|---|----------|-------|---|----------|-------|------------------------------------|
| Category | No/Units | Value | Category | No/Units | Value | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

3. The reporting system existing in the State to Monitor the utilization of FC XV funds.

- Through eGram Swaraj Dashboard



The screenshot displays the eGramSwaraj dashboard interface. At the top, it features the Government of India logo and the text "GOVERNMENT OF INDIA | MINISTRY OF PANCHAYATI RAJ". Below this, the "eGramSwaraj" logo is prominently displayed, followed by the tagline "Simplified Work Based Accounting Application for Panchayati Raj". A descriptive paragraph states: "To strengthen e-Governance in Panchayati Raj Institutions (PRIs) across the country, Ministry of Panchayati Raj (MoPR) has launched eGramSwaraj, a user friendly web-based portal. eGramSwaraj aims to bring in better transparency in the decentralised planning, progress reporting and work-based accounting."

The dashboard includes a "LATEST UPDATES" section with a "Swachh Sujal Shakti Samman" notification. Below this, there are five main navigation buttons: "Analytical Dashboard", "Swachh Survekshan Grameen 2023", "Integrated Dashboard of Ministries", "Bank Performance", and "Bank wise Pending details".

The main content area shows a "Panchayat Profile" section with the following data:

- 31.65%
- 85275 GPs
- Profile Created
- 1261059 ERs
- Elected Representatives (Active)

At the bottom, there are several performance metrics:

- 1.21%
- 1 BP%
- 0 GPs
- 54.54%
- 146948 GPs
- 90.77%
- 244593 GPs

The Windows taskbar at the bottom shows the date as 09-03-2023 and the time as 19:38.

4. Audit of Panchayats' Annual Accounts

| FY of Annual Accounts | Total No. of RLBs in the State | No. of RLBs audited online | | No. of RLBs audited offline | |
|-----------------------|--------------------------------|----------------------------|------------------|-----------------------------|------------------|
| | | By local fund auditors | By empaneled CAs | By local fund auditors | By empaneled CAs |
| 2019-20 | 7762 | 0 | 2215 | - | 111 |
| 2020-21 | 7791 | 0 | 2042 | - | - |
| 2021-22 | 7791 | - | - | - | - |

5. Existing capacity of Local Fund Audit Department in the State

| <u>Designation</u> | <u>Sanctioned Strength</u> | <u>in Position</u> | <u>Efforts made to Strengthen the Auditing Units</u> |
|----------------------------|----------------------------|---------------------------|--|
| <u>Director</u> | <u>1</u> | <u>1</u> | - |
| <u>Senior Auditor</u> | <u>40</u> | <u>3</u> | |
| <u>Local Fund Auditor</u> | <u>60</u> | <u>9</u> | |
| <u>Others (PI Specify)</u> | <u>AAO – 33 / AO – 28</u> | <u>AAO - 18 / AO - 23</u> | |

6. Strategy of the States in getting 100% audit of RLBs to meet the condition for the year 2021- 22.

| STRATEGY TO ACHIEVE 100% AUDITS OF RLBs IN STATE OF UTTARAKHAND | | | | |
|---|--------------|------------------------|--|--|
| | | YEAR of AUDIT | 2021-22 | |
| | | COMPLETION DATE | 30-06-2023 | |
| TIER OF RLBs | No. Of Units | Modus Operandi | Status | Strategy |
| Gram Panchayat | 7791 | Outsourced to CA Firms | Extension of Contract being finalised, Audit to be scheduled from 15-03-2023 | 18 Teams with 06 members in each, to conduct & complete 108 audit Units per working day. |

Proposed Timeline for Completion of Audit of RLBs (GP) for the Year 2021-22

| Month | Working Days | Audit Units | No. of Audited Units to be completed | Progressive No. of Audited Units to be completed | % audit to be completed | Remarks |
|-----------|--------------|-------------|--------------------------------------|--|-------------------------|--|
| Mar. 2023 | 15 | G.P. | 1620 | 1620 | 21 | |
| Apr. 2023 | 19 | G.P. | 2052 | 3672 | 47 | |
| May. 2023 | 25 | G.P. | 2700 | 6372 | 82 | |
| Jun. 2023 | 24 | G.P. | 1419 | 7791 | 100 | Audit of G.P. to conclude on 17th jun 2023 |

8. Names of appropriate forums/levels where action taken report (ATR) on the audit observations is to be placed in terms of the audit rule of the State.

- The ATR will be placed in the Gram Sabha, by the Panchayat Secretary, with prior consents of the ADO(P) / District Panchayat Raj Officer (DPRO) above ATR will be approved by the Gram Sabha. We will upload the ATR in Audit Online Portal.

9. Suggestion in respect of time schedule to be followed for follow up actions on Audit observation at appropriate forums/levels prior to their laying in the Assembly/Gram Sabha in terms of the audit rule of the State.

- No Suggestion.

10. Suggestions in respect of Action Taken Module proposed to be incorporated/other aspects towards strengthening MoPR Audit Online application.

- MoPR Audit Online system is functioning satisfactorily.

11. Suggestions on enforcing compliance on audit paras be RLBs like linking to further fund flow to the Panchayats etc

- No suggestion.

12. Status of election to the RLBs in the State

| Tier of RLB | Details of Latest Due Elections | | Remarks/ Reasons for non-conduct of elections |
|---------------------|---|---|---|
| | Month/ Year in which elections due | Month / Year in which elections were actually conducted | |
| Gram Panchayats | 12 District (October,2024) 1 District (November, 2027) | 12 District (October,2019) 1 District (November, 2022) | NA |
| Block Panchayats | | | |
| District Panchayats | | | |

13. Suggestions for the process of recommendation to be followed by MoPR/DDWS for release of United/Tied Grants from FY 2023-24 onwards in views of MoF guidelines on provisional and audited accounts of RLBs as essential requirement of release of grants and the dynamic nature of their fulfilment in the States.

- The present MOF guidelines on provisional and audited accounts of RLBs as essential requirements for release of grants may strictly be enforced and continued.

14. Changes suggested in GTC format, towards the above.

- No Suggestion.

15. Present Status of latest SFC in the State including strategy and preparedness to lay the explanatory memorandum on its report in the State Legislature before March, 2024, as required.

- Presently, 5th State Finance Commission is running and the period is 2021-22 to 2025-26.
- The Fund is for 3 tier of Panchayat i.e. GP (45%), BP (17.5%) & ZP (37.5%).
- It is already approved by the State Legislature.

16. Any other relevant point in respect of the above.

- Auditee should be allowed to upload the scanned copy of original data i.e Cash Book, Bill, Voucher, etc (as per list provide by DLFA) in their login.

MODEL PANCHAYAT BHAWAN



THANK YOU