

CONSULTATION MEETING WITH STATES UNDER THE CHAIRMANSHIP OF SPR

1. Allocation/Receipt/Utilisation of grants under the Fifteen Finance Commission (FC XV) for period 2020-21, 2021-22,2022-23

YEAR	Untied Grants (Rs.Crore)			Tied Grants (Rs. Crore)		
	Allocation	Receipt	Utilisation	Allocation	Receipt	Utilisation
2020-21	1931.00	1931.00	1931.00	1931.00	1931.00	1931.00
2021-22	1141.60	1141.60	1141.60	1712.40	1712.40	1712.40
2022-23	1182.80	590.80	590.80	1774.20	886.04	886.04
Total	5255.40	3663.40	3663.40	5417.60	4529.44	4529.44

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

Assets Under Untied Grants

S.no.	Sector Name	No. of Plan 2020-21	exp.(%) 2020-21	No. of Plan 2021-22	exp.(%) 2021-22	No. of Plan 2022-23	exp.(%) 2022-23
1	Administrative & Technical Support	324	0.87	637	0.84	730	1.21
2	Adult and non-formal education	8	0.03	6	0.02	0	0.00
3	Agriculture	46	0.12	57	0.13	39	0.13
4	Animal husbandry	22	0.03	29	0.04	15	0.03
5	Cultural activities	144	0.46	188	0.39	137	0.36
6	Education	596	2.31	713	1.81	420	1.19
7	Family welfare	40	0.13	80	0.25	42	0.07
8	Fisheries	5	0.01	4	0.01	4	0.00
9	Fuel and fodder	4	0.01	13	0.02	6	0.01
10	GP Office Infrastructure	452	2.78	680	1.84	419	1.92
11	Health	293	1.02	157	0.31	106	0.26
12	Khadi	2	0.01	3	0.01	1	0.00
13	Land improvement	322	1.43	355	1.22	214	0.64
14	Libraries	4	0.01	6	0.02	8	0.02
15	Maintenance of community system	1130	4.58	1148	2.66	556	1.40
16	Markets and fairs	13	0.04	25	0.06	5	0.01
17	Minor forest produce	5	0.01	10	0.02	4	0.00
18	Non-conventional energy sources	4	0.01	6	0.02	6	0.01

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

Assets Under Untied Grants

S.no.	Sector Name	No. of Plan 2020-21	exp.(%) 2020-21	No. of Plan 2021-22	exp.(%) 2021-22	No. of Plan 2022-23	exp.(%) 2022-23
19	Poverty allevation programme	3	0.02	5	0.01	6	0.02
20	Public distribution system	218	0.93	175	0.39	92	0.29
21	Roads	3946	25.25	6557	32.29	5374	25.13
22	Rural electrification	122	0.36	200	0.42	171	0.51
23	Rural housing	251	1.23	235	0.80	119	0.76
24	Small-scale industries	2	0.00	0	0.00	1	0.00
25	Social forestry and farm forestry	43	0.13	120	0.13	30	0.03
26	Social welfare	837	3.78	905	2.39	525	1.25
27	Technical training and vocational education	8	0.01	4	0.00	5	0.01
28	Tribal Welfare	3	0.00	0	0.00	0	0.00
29	Welfare of the weaker sections	23	0.06	21	0.05	14	0.04
30	Women and child development	54	0.12	46	0.10	35	0.09
	Total	8924	45.75	12385	46.25	9084	35.39

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

Assets Under Tied Grants

S.no.	Sector Name	No. of Plan 2020-21	exp.(%) 2020-21	No. of Plan 2021-22	exp.(%) 2021-22	No. of Plan 2022-23	exp.(%) 2022-23
1	Drinking water	5033	28.19	6526	26.90	5601	32.18
2	Sanitation	4743	25.45	6858	26.31	6331	31.42
3	Water Conservation	156	0.61	241	0.54	308	1.01
	Total	9932	54.25	13625	53.75	12240	64.61

3. FFC Funds Expenditure Monitoring on E-Gram Swaraj Software

4. AUDIT OF PANCHAYATS' ANNUAL ACCOUNTS

FY of Annual Accounts Audited	Total NO. of RLBs in the State	No. of RLBs audited online		No. of RLBs audited offline	
		By Local Fund Auditors	By Empanell ed CAs	By Local Fund Auditors	By Empanel led CAs
2019-20	10220	4069	-	5024	-
2020-21	11341	9790	-	1189	-
2021-22	11304	3563	-	1993	-

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

Designation	Sanctioned Strength	In Position	Efforts made to Strengthen the Auditing Units
Director	01	01	-
Senior Auditor	08	08	
Local Fund Auditor	534	278	
Others (Pl Specify)	-	-	

6. Strategy/Action Plan For FY 2023-24 :-

- ▶ Filling vacant post of Local Fund Auditors.
- ▶ Priority of Audit to PRI's.

7. Strategy to Strengthen Audit Infrastructure:-

1. Audit management software launched.
2. Time to time training is being provided to Auditors.
3. Provided Laptops and Dongle to all Audit Parties for internet connectivity.

8. Forum/Level where ATR is to be placed:-

(1) On receipt of a report under section 8, the Chairman shall remedy any defects or irregularities which may have been pointed out in the report, and shall place the report, together with a statement of the action taken or proposed to be taken thereon and an explanation in regard thereto before a meeting of the local authority. He shall also, within three months of the receipts of the report, sent to the [Director] intimation of his having remedied the defects or irregularities, if any, pointed out in the report, or shall, within the said period, supply the [Director] any further explanation in regard to such defects or irregularities as the local authority may wish to give.

(2) On receipt of such intimation or explanation the [Director] may, in respect of all or any of the matters discussed in his report;

(A) Accept the intimation or explanation given by the Chairman and withdraw the objection, or

(B) Direct that the matter be re-investigated at the next audit or at any earlier date, or

(C) Hold that the defects or irregularities pointed out in the report or any of them have not been removed or remedied.

9. Time Schedule:-

Time schedule to be followed for follow up actions on audit observations is 90 days in Local fund audit act.

10. SUGGESTIONS wrt Action Taken Module

- ▶ Local fund audit Department Govt. of Rajasthan is competent authority to drop PARAS of A&B category and Paras of embezzlement .The approval of DIRECTOR, LFAD should be taken contrary to dropping of these paras by PRI as stated in the new ATR module. Currently dropping of rest of the paras is being done by ZP.
- ▶ The authority to drop Paras on the basis of ACTION TAKEN REPORT after getting AUDIT REPORT should be of DLFAD. In absence of such approval the Para should not be dropped.
- ▶ ATR prepared by PRI should also be sent to LFAD.
- ▶ Integration Audit online application with Audit Management System.

11. Suggestions on enforcing compliance on audit paras

- ▶ No such decision regarding linking compliance on audit paras by RLBs with further fund flow to the panchayats has been taken but discussions are being done and are under process.

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	-	11251 (Jan-Oct2020) (Jan2021)	-
Block Panchayats	-	351 (Nov-Dec2020) (Aug-Dec2021)	-
District Panchayats	-	33 (Nov-Dec2020) (Aug-Dec2021)	-

13- In this regard, the instructions given by the Ministry of Panchayati Raj are being followed.

14- No.

15- Action taken by the State Government on the recommendations made under the interim report (for 2020-21 and 2021-22) submitted by the State Finance Commission, Rajasthan (ATR) sent to GOI on dated 25.08.2022 and 17.02.2023. The State Finance Commission Final report to be submitted by the Commission by September, 2023 for the financial year 2023-24

16- No.