

PRESENTATION

**DIRECTORATE
OF
LOCAL FUND AUDIT
MIZORAM**

1. **Allocation/Receipt/Utilisation of Grants under 15th FC for the period 2020-2021,2021-2022, 2022-2023**

YEAR	UNTIED GRANTS (Rs in Crores)			TIED GRANTS (Rs in crores)		
	Allocation	Receipt	Utilisation	Allocation	Receipt	Utilisation
2020-2021	46.5	46.5	46.5	46.5	46.5	46.5
2021-2022	13.80	13.80 (1 st instalment)	nil	20.70	20.70 (1 st instalment)	nil
2022-2023	nil	nil	nil	nil	nil	nil
TOTAL	60.30	60.30	46.5	67.20	67.20	46.5

2. Assets generated out of 15th FC Grants during 2020-2021

TYPES OF ASSETS CREATED OUT OF UNTIED GRANTS			TYPES OF ASSETS CREATED OUT OF TIED GRANTS			WHETHER GEO-TAGGED in eGram Swaraj
CATEGORY	NO/UNITS	VALUE	CATEGORY	NO/UNITS	VALUE	
Enclosed in separate Annexure			Enclosed separate Annexure			Yes

3. The reporting system existing in the State to monitor the utilisation of XV FC funds

4. AUDIT of Panchayats' Annual Accounts

FY of Annual Accounts Audited	Total Number of RLBs in the State	No. of RLBs Audited online		No. of RLBs Audited offline	
		By Local Fund Auditors	By empanelled CAs	By Local Fund Auditors	By empanelled CAs
2019-2020	892	None	NA	892	NA
2020-2021	904	None	NA	791 (87.5%)	NA
2021-2022	904	None	NA	None	NA

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

Designation	Sanction strength	Incumbent	Efforts made to strengthen the Auditing Units
Director, LFA	1	1	The proposal for recruitment of 15 Asst. Audit & Accounts Officer is already Approved by the Government on <i>September 2022</i> . Recruitment is under process.
Joint Director, LFA	1	1	
Deputy Director, LFA	1	1	
Assistant Director ,LFA	1	0	
Audit & Accounts Officer		4	
Asst. Audit & Accounts Officer		3	

6. Strategy in getting 100% Audit of RLBs to meet the condition for the year 2023-2024.

- 1) Readiness of the Online Audit.**
- 2) Strengthening of Audit Directorate by recruitment of more staff to cover wider area within the time frame.**

7.Strategy to strengthen Audit Infrastructure

Present Audit staff	No of Auditee Unit	Auditor : Auditee	Remarks
8	904	1 : 118	High ratio of Auditor to Auditee due to shortage of staff is the main drawback.

STRATEGY : If the recruitment of 15 post of AA&AO has been done, the staff strength is expected to increase in the coming FY resulting in wide coverage of AUDIT within the stipulated time.

8. Names of appropriate forums where (Action taken report)ATR on the Audit Observations is to be placed in terms of Audit Rule of the State

- **Review Committee under the Chairmanship of DLFA and other 4 members.**
- **Annual Report to be laid before the State Legislative Assembly.**
- **COLFA(Committee on Local Fund Accounts) comprising of Chairman and 6 members from the member of Mizoram Leigislative Assembly.**

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	
Local Councils	NA	NA	NA
Village Councils	NA	NA	NA

Present Status of latest SFC in the State

Designation	Incumbent	Remarks
Chairman, State Finance Commission	1	Filled up
Member Secretary, State Finance Commission	1	Filled up
Deputy Secretary	1	Filled up
Under Secretary	1	Filled up
Staff	21	Filled up

15.Strategy and Preparedness to lay explanatory memorandum on its report in the State Legislature before March 2024

- The Mizoram 2nd Finance Commission is constituted on **24th September 2021**.
- It is mandated to submit its report latest by **31.12.2022**.
- The MSFC can not submit its report within the stipulated time
- Timeline for submission of report is extended upto **30.06.2023**.
- After submission of the Report, explanatory memorandum will be prepared.



Thank You