



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

Venue : Conference Hall, Dr. Ambedkar International Centre, New Delhi

Presented by : Panchayati Raj Department, Patna, Bihar.

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

Year	Untied Grants (Rs. Crore)			Tied Grants (Rs. Crore)		
	Allocation	Receipt*	Utilisation*	Allocation	Receipt*	Utilisation*
2020-21	2509.00	554.317	5.586	2509.00	372.68	2.273
2021-22	1483.60	1728.19	711.685	2225.40	3093.693	453.172
2022-23	1536.80	1774.08	1437.66	2305.20	2762.596	2287.52
Total	5529.40	4056.59	2154.931	7039.60	6228.969	2742.965

* Receipt & Utilization Data - as per report taken from eGram Swaraj Dashboard.

Path: eGS – Dashboard – Reports – Accounting – PFMS Integration Report – Consolidated Scheme wise Unspent Balance.

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	

District wise Data Prepared in another Sheet

Path : e-GS – Dashboard – Planning - Reporting – Geo Tagged

Districtwise Geo Tagged - Asset Count Report

S.No	Zilla Panchayat & equivalent	2020-2021	2021-2022	2022-2023	Total
1	ARARIA	579	407	741	1727
2	ARWAL	284	58	148	490
3	AURANGABAD	970	780	516	2266
4	BANKA	1763	677	1116	3556
5	BEGUSARAI	760	583	1013	2356
6	BHAGALPUR	1799	1047	727	3573
7	BHOJPUR	1224	1034	973	3231
8	BUXAR	1104	561	561	2226
9	DARBHANGA	970	770	657	2397
10	GAYA	2960	1363	1864	6187
11	GOPALGANJ	2019	1079	827	3925
12	JAMUI	1264	640	532	2436
13	JEHANABAD	553	348	587	1488
14	KAIMUR (BHABUA)	1274	531	695	2500
15	KATI HAR	1071	1457	1003	3531
16	KHAGARIA	201	349	144	694
17	KISHANGANJ	520	873	1231	2624
18	LAKHISARAI	762	240	312	1314
19	MADHEPURA	842	794	1129	2765
20	MADHUBANI	1029	1309	1486	3824
21	MUNGER	738	153	190	1081
22	MUZAFFARPUR	1365	1403	2153	4921
23	NALANDA	1886	1661	565	4112
24	NAWADA	1446	512	832	2790
25	PASHCHIM CHAMPARAN	1359	734	980	3073
26	PATNA	2623	1469	1175	5267
27	PURBI CHAMPARAN	1425	983	578	2986
28	PURNIA	601	879	641	2121
29	ROHTAS	1113	1008	971	3092
30	SAHARSA	233	615	749	1597
31	SAMASTIPUR	1442	1378	993	3813
32	SARAN	1674	1363	1495	4532
33	SHEIKHPURA	550	95	267	912
34	SHEOHAR	1364	1807	1510	4681
35	SITAMARHI	1481	1624	967	4072
36	SIWAN	1562	1010	874	3446
37	SUPAUL	715	742	275	1732
38	VAISHALI	1349	1090	850	3289
Total		44874	33426	32327	110627

3. The Reporting System existing in the State to monitor the utilisation of FC XV Funds.

Through eGram Swaraj Dashboard.

4. Audit of Panchayats' Annual Accounts

F.Y. 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 empanelled CA's	By Local Fund Auditors	By empanelled CA's
		Audited	Uploaded on Portal			
2019-20	8959	2142	2142	NA	NA	8479
2020-21	8959	8603	8603	NA	NA	7719
2021-22	8652	3883	2509	NA	NA	2185

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

Designation	Sanctioned Strength	In Position	Efforts made to Strengthen the Auditing Units
Director	1	1	<ol style="list-style-type: none"> 1. Total 138 Post of AAO through BPSC will be recruited soon. 2. 370 Post Auditor through BSSC will be Recruited soon. 3. Result of Mains Exam for the Post of AAO is awaited. Preliminary Exam for the post of Auditor has been conducted in December 2022. Result is being awaited.
Senior Auditor	56	15	
Local Fund Auditor	125	54	
Others (Pl Specify)	AAO-50 AO-45 Sr AO/AD -34 DD-03 JD-01	Sr. AO/AD-02	

6. Strategy of the states in getting 100% audit of RLBs to meet the condition for the year 2023-24.

- Through eGram Swaraj Dashboard Successfully completed the 100% target for the FY : 2020-21. As on date, almost 40% audit done for the FY : 2021-22, planned to be completed by 30.06.2023
- Audit of FY 2022-23 will start in the month of July'2023. Currently 38 teams (3 members in each team) are being engaged and this will be increased with 12 more teams in next financial year.
- Panchayat wise (Gram Panchayat, Panchayat Samiti and Zila Parishad) date, time and venue for audit to be shared with Executive Officer (EO), Panchayat Samiti and Chief Executive Officer (CEO), Zila Parishad at least 15 days in advance and the EO & CEO to ensure that the documents of concerned Panchayat is available for audit on designated date/schedule.
- Audit report to be uploaded by Audit Teams on the designated official portal (Auditonline.gov.in) within 15 days from the date of audit by the DLFA Team.

7. Strategy to strengthen Audit Infrastructure.

- 138 Post of AAO through BPSC will be Recruited soon by DLFA, result of Mains Exam for the Post of AAO is awaited.
- 370 Post of Auditor through BSSC will be recruited soon, Preliminary Exam for the post of Auditor has been conducted in December 2022. Result is being awaited.
- Accountant-cum-IT Assistant of designated GPs along with Mukhiya Ji and Panchayat sachiv are required to keep all the documents for audit on designated date/schedule.

8. Name 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, in the presence of the Block Panchayat Raj Officer (BPRO) / District Panchayat Raj Officer (DPRO).
- ATR with respect to GP to be placed before the Gram Sabha by the Panchayat Secretary. ATR with respect to Panchayat Samiti to be placed in General Meeting of Panchayat Samiti specially called for this purpose by Executive Officer, Panchayat Samiti and similarly Chief Executive Officer, Zila Parishad to place the ATR in the General Meeting of Zila Parishad specially called for this purpose for discussion.

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

- The concerned Standing Committee of Gram Panchayat, Panchayat Samiti & Zila Parishad to review the progress on compliance of the audit observations before the same is placed in Gram Sabha in case of Gram Panchayat and respective General Meeting in case of Panchayat Samiti & Zila Parishad.
- The chairperson and the concerned Executive (Panchayat Secretary in case of GP, EO in case of PS and CEO in case of ZP) shall be jointly accountable for non-compliance of the Audit observations.
- Detailed review of the progress made in meeting out Audit observations every two months by convening meeting of the Gram Panchayat Mukhiya and Panchayat Secretary by the Block Panchayat Raj Officer.
- Detailed periodic review by the District Audit Committee, Department level Committee and State level Committee constituted vide Resolution number 2252 dated 03-03-2010 of the Finance Department, Government of Bihar.

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 by RLBs like linking to further fund flow to the Panchayats etc.

- The MoPR may consider providing monetary incentives to Panchayats which perform above 70% compliance on audit paras.

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	Nov, 2026	Oct-Nov, 2021	
Block Panchayats			N/A
District Panchayats			

13. Suggestions for the process of recommendation to be followed by MoPR/ DDWS for release of Untied/Tied Grants from FY 2023-24 onwards in view of MoF guidelines on provisional and audited accounts of RLBs as essential requirements for 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, if any, 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, 6th State Finance Commission is running and the period is 2021-22 to 2024-25.
- The Fund is for 3 tier of Panchayat i.e. GP (70%), BP (15%) & ZP (15%).
- It is divided in 3 categories : General Fund (50%), Dev. Fund (20%) and Maint. Fund (20%).
- The State Government has accepted the recommendation of 6th SFC with some modifications and the ATR in this regard has been placed before the Legislature of the State.

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.
- Block Level Officers may be provided the view facility on the portal for supervision of ATR of all the GPs under a particular block.
- Mandatory provisions regarding placement of ATRs on Audit Observations in public domain would be required to be made in section [31](#), [59](#) and [86](#) of the Bihar Panchayat Raj Act, 2006 through amendment.
- It is not possible to generate category wise assets created report out of XV FC Grants through e-Gramswaraj portal (i.e Point No-2)

THANK YOU