



वसुधैव कुटुम्बकम्
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Consultation Meeting with States on online audit and release procedure to RLBs

STATE : GUJARAT

Date : 10th March 2023

1. Utilization of Grants under 15th FC

Allocation/Receipt/Utilization of grant under the 15th Finance Commission (FC XV)

Year	Untied Grant (Rs. Crore)				Tied Grant (Rs. Crore)			
	Allocation Rs.	Receipt Rs.	Utilization Rs.	Utilisation of grant against receipt (%)	Allocation Rs.	Receipt Rs.	Utilization Rs.	Utilisation of grant against receipt (%)
2020-21 (1 st year of 15FC)	1597.50	1597.50	1.29	--	1597.50	1597.50	0.00	--
2021-22	944.80	944.80	859.09	90.92	1417.20	1417.20	415.33	29.30
2022-23	978.40	489.20	929.08	189.91	1467.60	733.80	1093.95	149.08
Total	3520.70	3031.50	1789.46	59.02	4482.30	3748.50	1509.28	40.26

2. Assets Generated out of 15th FC grants

- Assets generated out of XV FC grants during **year 2020-2023** are :-

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	
						Yes Geo tagging is done in eGS portal.

3. Monitoring of XV FC funds in the State

- State Government is using eGramSwaraj portal to monitor fund utilization under 15FC in the state.
- State Government has developed portal “DDO portal”, through which monthly **data regarding physical and financial progress in various schemes of state and central government including 15FC are captured and monitored on regular basis.**
- The state is also monitoring utilization of funds and progress there under through **regular review meetings at State, District and Taluka (Block) level.**

4. Audit of Panchayat Annual Accounts

The Status of annual accounts of Panchayat is as under :-

FY of Annual Accounts	RLBs in the State	No. of RLBs	No. of RLBs audited online by		No. of RLBs audited offline by	
			Local Fund Auditors	Empanelled CAs	Local Fund Auditors	Empanelled CAs
2019-20	Dist. Panchayats	33	0	0	33	0
	Block (Taluka) Panchayats	248	0	0	248	0
	Village Panchayats	14292	3680	0	0	0
2020-21	Dist. Panchayats	33	0	0	0	0
	Block (Taluka) Panchayats	248	0	0	0	0
	Village Panchayats	14359	3631	0	0	0
2021-22	Dist. Panchayats	33	0	0	0	0
	Block (Taluka) Panchayats	248	0	0	0	0
	Village Panchayats	14359	0	0	0	0

5. Existing capacity of Local Fund Audit Department

Designation	Sanctioned Strength	In Position	Percentage (%) of filled posts	Efforts made to strengthen the Auditing units
Class – 1	49	38	78	<p>The State Government has approved additional manpower of 835 retired employees for the next financial year 2023-24 to complete pending audit including online audit of 15FC.</p> <p>Additional strength of experience manpower will help us to complete pending audit within stipulated time limit.</p>
Class – 2	61	34	56	
Class – 3				
Auditor	169	110		
Deputy Auditor	143	92		
Sub Auditor	414	316		
Clerk	75	29		
Total Class – 3	801	547	68	
Total	911	619	68	

6. Strategy for 100% audit of RLB

- The State Government has approved **additional manpower of 835 retired employees** for the next financial year 2023-24 to complete pending audit including online audit of 15FC.
- We are also planning **to deploy around 150 treasury office employees on rotation basis** which will increase our existing strength
- **Total additional manpower of 985 employees (Auditors)** will increase our existing strength, which help us to complete audit within stipulated time limit.

Road map to complete audit before 30th June 2023

Name of PRI	No. of PRI (2021-22)	No. of PRIs to be audited			
		March 2023	April 2023	May 2023	June 2023
District Panchayat	33	0	33 (audit for the year 2020-21 and 2021-22)		0
Block (Taluka) Panchayat	248	248 (audit for the year 2020-21 and 2021-22)		0	0
Village Panchayat	14359	3665	3350	3600	3744
Total	14640	(audit for the year 2021-22)	(audit for the year 2019-20, 2020-21 and 2021-22)		

7. Strategy to Strengthen Audit Infrastructure



- Examiner, Local Fund Audit department is planning to procure around 300 laptops, printers, etc. to strengthen their existing audit infrastructure.

8. Appropriate forum where ATR is placed

- Normally audit report of the PRI and ATR (Compliance of Audit Report) of the same are presented before the general body for discussion and appropriate action.
- It is mandatory for PRIs under section 9 of the Local Fund Act 1963 and rules made there under, to comply the same within period of 4 (Four) months from the date of issue.
- Consolidated Audit Report of the State PRIs, are presented before Panchayati Raj Committee (PRC) of State Legislative Assembly for discussion and necessary action. Than after as per direction of the PRC, Action Taken Report is also required to be submitted before the PRC.

9. Suggestions for follow up actions on Audit observations

- No suggestion.

10. Suggestions on ATR : MoPR Audit Online Application



- No suggestion.

11. Suggestions on Compliance on audit paras by RLBs



- No suggestion.

12. Status of election to the RLBs

The status of election are as under :-

Type of RLB	Details of latest due election		Remarks / Reasons for non-conduct of elections
	Month/Year in which elections are due	Month/Year in which elections were actually conducted	
Gram Panchayat	2435 (December 2022)	Yet to be conducted	State Government is waiting for final report of a commission set up for deciding percentage of reservation (OBC) in local bodies elections.
Block Panchayat	17 (March 2023)	Yet to be conducted	
District Panchayat	02 (March 2023)	Yet to be conducted	

13. Suggestions for process for release of DDWS Untied/Tied grant from FY 2023-24

No suggestion.

14. Changes suggested in GTC format

No suggestion.

15. Status of SFC in State : Strategy & Preparedness



Proposal for constitution of the 4th State Finance Commission is under process.
Appropriate decision will be taken by the state government in due course of time.

Thank You!

