



# West Bengal

*Presented by:*

*Shir Samir Das, Joint Secretary*

Department of Panchayats & Rural Development



Department of Panchayats & Rural Development, W.B.

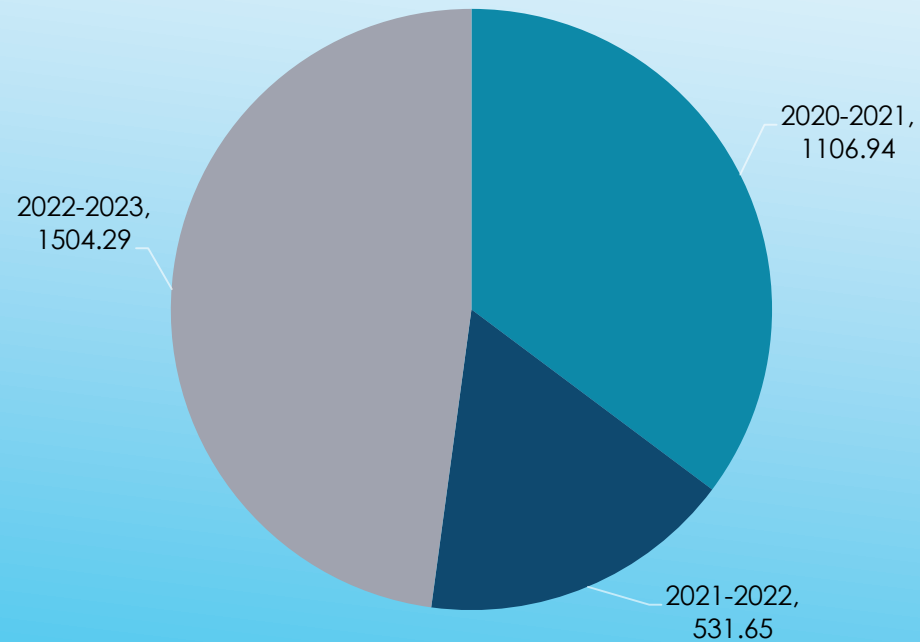


# Status of release and utilization of Tied And Untied Grants to RLB

Year	Untied Grants (In Cr.)			Tied Grants (In Cr.)		
	Allocation	Receipt	Utilisation	Allocation	Receipt	Utilisation
2020-2021	2,206.00	2,206.00	100%	2,206.00	2206.00	100%
2021-2022	1,286.81	1,286.81	100%	1,930.21	1930.21	100%
2022-2023	664.37	664.37	100%	996.56	996.56	100%
Total :	4,157.18	4,157.18	100%	5,132.77	5,132.77	100%



## 15th FC Total Unspent Balance



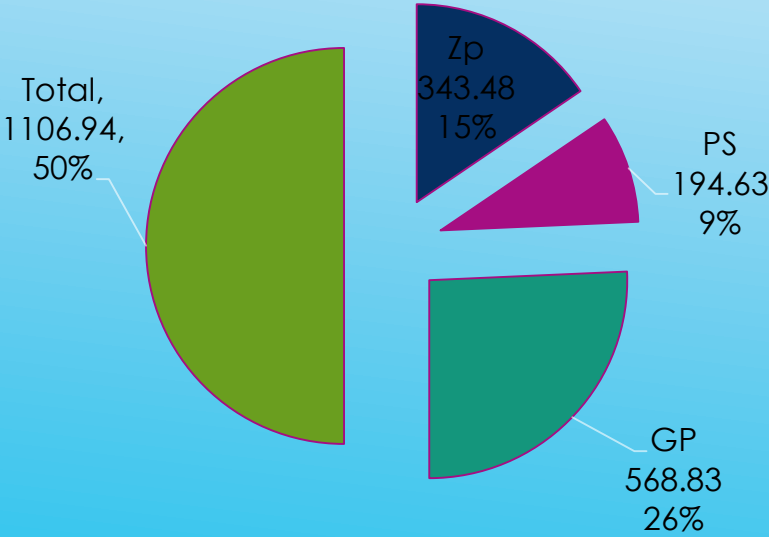
Financial Year	Total Allocation	Total Expenditure	% of Expenditure	Unspent Balance
2020-2021	4412	3305	74.91	1106.9
2021-2022	3217	2685	83.47	531.65
2022-2023	1660.9	156.6	9.43	1504.3
Total	9290	6147	66.17	3142.9



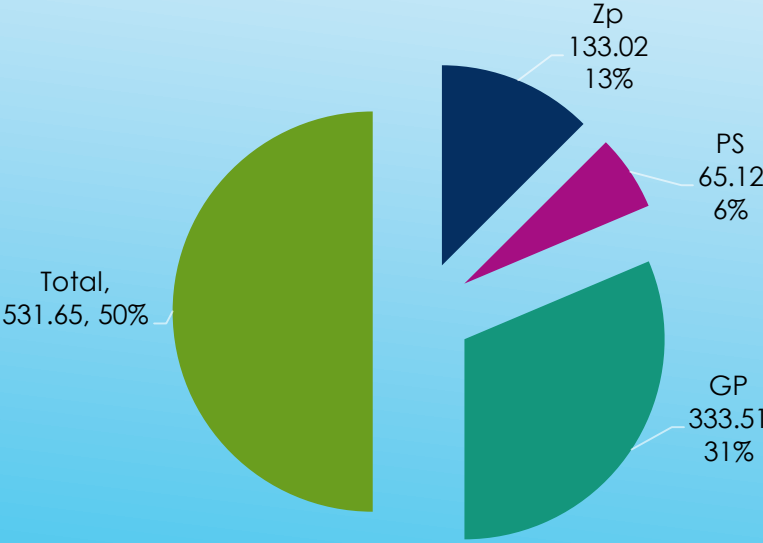
# Year wise 15th FC Unspent Balance

Financial Year	Zp Unspent	PS Unspent	GP Unspent	Total
2020-2021	343.48	194.63	568.83	1106.94
2021-2022	133.02	65.12	333.51	531.65
2022-2023	227.74	223.94	1052.60	1504.28

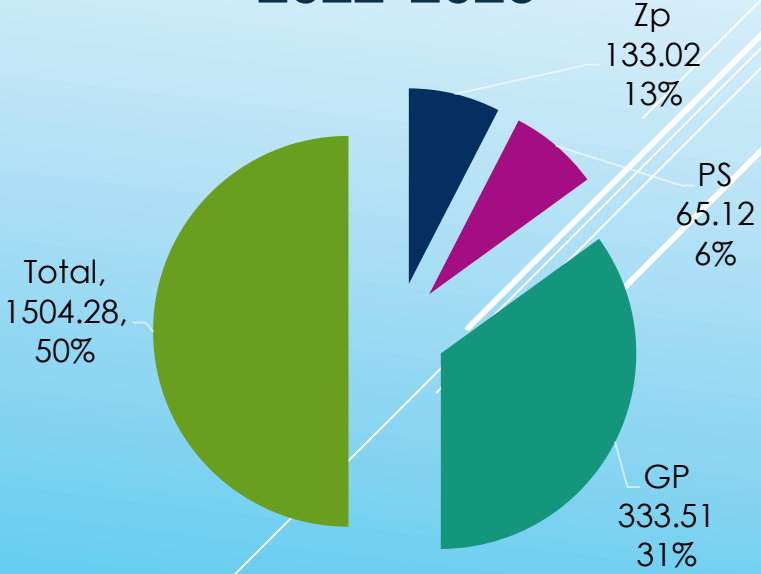
## 2020-2021



## 2021-2022



## 2022-2023





## Daily Monitoring System of 15<sup>th</sup> Finance Commission Fund by using Power BI

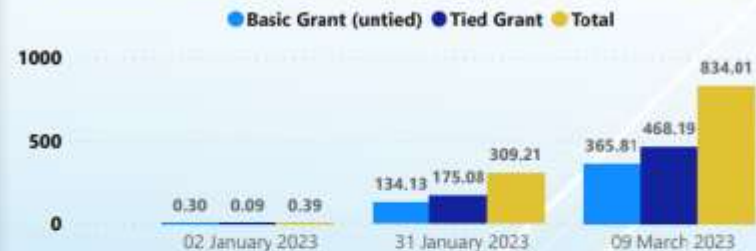
### 15th FC - Fund Utilization Status

FY- 2022-2023

District	Total Fund Available (In Cr.)	Expenditure as on Date (In Cr.)	Unspent Balance as on Date (In Cr.)	% of Exp. as on 02-01-2023	% of Exp as on Date (Cum.)
HOWRAH	167.23	137.81	29.43	62.72	82.40
Alipurduar	102.09	83.46	18.63	58.56	81.75
MEDINIPUR EAST	293.09	228.39	64.69	56.88	77.93
HOOGHLY	281.36	218.73	62.62	55.32	77.74
BIRBHUM	156.70	113.33	43.37	59.29	72.32
PASCHIM BARDHAMAN	76.86	55.01	21.85	45.73	71.57
NADIA	324.92	220.14	104.78	54.17	67.75
DINAJPUR UTTAR	184.33	124.70	59.63	48.56	67.65
PURBA BARDHAMAN	276.61	187.03	89.58	49.06	67.62
24 PARAGANAS SOUTH	480.50	319.45	161.05	52.96	66.48
24 PARAGANAS NORTH	375.94	245.28	130.66	46.46	65.24
BANKURA	268.66	169.68	98.98	45.62	63.16
PURULIA	224.24	139.55	84.69	51.85	62.23
MEDINIPUR WEST	309.87	192.12	117.75	43.97	62.00
JALPAIGURI	144.25	89.40	54.85	36.23	61.98
COOCH-BEHAR	189.72	116.39	73.32	45.02	61.35
CARJEELING	47.89	28.96	18.91	42.22	60.51
MURSHIDABAD	463.70	279.47	184.23	48.01	60.27
Jhargram	109.27	65.61	43.65	41.26	60.05
MALDAH	265.15	158.42	106.73	44.70	59.75
DINAJPUR DAKSHIN	114.53	63.06	51.46	36.27	55.06
<b>Total</b>	<b>4,856.69</b>	<b>3,236.01</b>	<b>1,620.87</b>	<b>49.54</b>	<b>66.63</b>

### Expenditure Status as on 09-03-2023

Cumulative Expenditure between 02-01-23 to 09-03-23 (In Cr.)



### Cumulative Expenditure (In Cr.)



### Cumulative Unspent Balance (In Cr.)







## Daily Monitoring System of 15<sup>th</sup> Finance Commission Activity by using Power BI

### Advanced Planning Status

District	Total Allocation (In Cr.)	Tender Floated (In Cr.)	% of Tender Floated	Work Order Issued (In Cr.)	% of Work Order Issued
MALDA	89.46	105.87	118.34	89.58	100.14
BIRBHUM	80.13	102.56	127.99	76.92	96.00
ALIPURDUAR	34.92	37.49	107.36	32.36	92.68
UTTAR DINAJPUR	64.02	72.01	112.48	59.13	92.36
PURBA MEDINIPUR	109.74	113.91	103.80	101.29	92.30
PASCHIM BARDHAMAN	25.44	28.21	110.89	22.58	88.77
HOOGLY	92.81	104.87	112.99	81.06	87.34
COOCHBEHAR	64.68	73.58	113.76	55.03	85.08
HOWRAH	72.94	70.05	96.04	61.45	84.25
PURBA BARDHAMAN	102.76	128.64	125.18	80.58	78.42
BANKURA	87.46	88.93	101.68	66.65	76.20
DAKSHIN DINAJPUR	35.80	35.43	98.97	27.03	75.49
SILIGURI SMP	15.93	5.02	31.51	11.71	73.52
PASCHIM MEDINIPUR	101.05	108.48	107.35	73.66	72.90
JALPAIGURI	48.27	56.23	116.49	35.01	72.52
JHARGRAM	29.53	31.53	106.77	20.65	69.93
NADIA	101.56	97.84	96.34	68.09	67.04
SOUTH TWENTY FOUR PARGANAS	164.88	140.56	85.25	103.51	62.78
NORTH TWENTY FOUR PARGANAS	116.31	105.94	91.08	69.32	59.60
PURULIA	71.56	56.41	78.83	36.90	51.57
DARJEELING-GTA	1.78	0.00	0.00	0.00	0.00
KALIMPONG-GTA	0.95	0.00	0.00	0.00	0.00
MURSHIDABAD	148.95	0.97	0.65	0.00	0.00
<b>Total</b>	<b>1,660.93</b>	<b>1,564.53</b>	<b>94.20</b>	<b>1,172.51</b>	<b>70.59</b>

Report Date : 09-03-2023

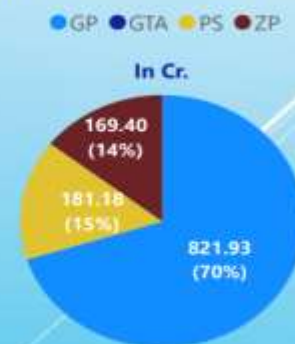
### Advanced Planning Status of 2022-23 1st Installment



### Tender Float Status as on Date



### Work Order Status as on Date





# Daily Monitoring System of 15th Finance Commission Advance Planning for FY – 2022-23

## Monitoring various stage of activities, i.e. Estimate & Vetting, Tender floating, Issued Work Order, Activity Grounded

WhatsApp Official Website of Panchayat & Rural Development

Not secure | 43.239.110.159:8080/login.aspx

Search Google Gmail YouTube Maps Sign out Email Inbox eGramSwara-2 WhatsApp Home (current) patra

### Single Window Reporting Portal

Department of Panchayats & Rural Development  
Government of West Bengal

Home Important Links Contact Login

#### Register User Login Here

(Registration is Permissible only for Authorized Users only)

User Id Password

Enter Capcha Capcha Code

User ID of District/Block

Reset Login

Website Design & Developed by IT Cell, P&RD Deptt.

WhatsApp Image...jpeg

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Status Report on Work Order Issued against allocation under 1st Instalment of 15th FC					
Date: 27/01/2023 Time: 5:30 PM					
DIST_NAME	Name of Tier	No of GP/PS/ZP	Total Allocation (in Crore)	Amount for which Work Order issued (in Crore)	% Work Order issued against Allocation
ALIPURDUAR	GP	66	24.49	0.00	0.00
	PS	6	5.25	0.00	0.00
	ZP	1	5.18	0.00	0.00
BANKURA	GP	190	61.34	6.93	11.30
	PS	22	13.14	2.23	16.94
	ZP	1	12.98	0.00	0.00
BIRBHUM	GP	167	56.19	0.00	0.00
	PS	19	12.04	0.00	0.00
	ZP	1	11.9	0.00	0.00
COOCHBEHAR	GP	128	45.35	0.00	0.00
	PS	12	9.72	0.00	0.00
	ZP	1	9.61	0.00	0.00
DAKSHIN DINAJPUR	GP	64	25.1	0.00	0.00
	PS	8	5.38	0.00	0.00
	ZP	1	5.32	0.00	0.00
DARJEELING-GTA	GTA	1	1.78	0.00	0.00
	GP	207	65.07	2.57	3.95
	PS	18	13.94	0.73	5.21
HOOGHLY	GP	1	13.8	0.00	0.00
	PS	157	51.13	5.05	9.88
	ZP	14	10.96	2.87	26.16
HOWRAH	GP	1	10.85	0.00	0.00
	PS	80	33.85	4.42	13.06
	PS	9	7.17	0.59	8.1
JALPAIGURI	GP	1	20.71	0.00	0.00
	PS	8	4.44	0.00	0.00
	ZP	1	4.38	0.00	0.00
JHARGRAM	GTA	1	0.95	0.00	0.00
	GP	146	62.72	0.00	0.00
	PS	15	13.44	0.00	0.00
MALDA	GP	1	13.3	0.00	0.00
	PS	250	104.43	0.00	0.00
	PS	26	22.38	0.00	0.00
MURSHIDABAD	GP	1	22.14	0.00	0.00
	PS	185	71.2	2.24	3.14
	PS	18	15.26	0.24	1.54
NADIA	GP	1	15.1	4.85	32.13
	PS	199	81.55	0.00	0.00
	ZP	22	17.47	0.00	0.00
NORTH TWENTY FOUR PARGANAS	GP	1	17.29	0.00	0.00
	PS	62	17.84	0.00	0.00
	PS	8	3.82	0.00	0.00
PASCHIM BARDHAMAN	GP	1	3.78	0.00	0.00
	PS	211	70.86	0.00	0.00
	PS	21	15.18	0.00	0.00
PASCHIM MEDINIPUR	GP	1	15.01	0.00	0.00
	PS	215	72.05	0.30	0.41
	PS	23	15.44	1.01	6.54
PURBA BARDHAMAN	GP	1	15.27	0.00	0.00
	PS	223	76.94	0.32	0.41
	PS	25	16.49	0.26	1.54
PURBA MEDINIPUR	GP	1	16.31	0.00	0.00
	PS	170	50.19	0.00	0.00
	PS	20	10.75	0.00	0.00
PURULIA	GP	1	10.62	0.00	0.00
	PS	22	11.17	0.00	0.00
	PS	4	2.39	0.00	0.00
SILIGURI SMP	GP	1	2.87	0.00	0.00
	PS	310	115.45	0.00	0.00
	PS	29	24.77	0.00	0.00
SOUTH TWENTY FOUR PARGANAS	GP	1	24.51	0.00	0.00
	PS	98	44.89	0.00	0.00
	PS	9	9.62	0.00	0.00
UTTAR DINAJPUR	GP	1	9.51	0.00	0.00
	PS	9	9.62	0.00	0.00
	ZP	1	9.51	0.00	0.00
STATE TOTAL			1660.93	34.60	2.08



## **Strategy And Preparedness of the State for 100% Audit of RLB Accounts from 2023-2024 onwards**

- ✓ A special drive has been taken by E.L.A., West Bengal for completion of Audit of 15<sup>th</sup> F.C. Fund of PRI bodies within the stipulated time.
- ✓ Approximate date of completion is May'2023.
- ✓ Till date approx. 2000 Gram Panchayats has been scheduled for audit.
- ✓ A Joint Advisory note has been circulated throughout the state in this regard.





# Existing Panchayat Audit Infrastructure, Law, Rules. Regulations etc.

Minutes of meeting held on 10.02.2023 to discuss the issues relating to audit of PRIs (using AuditOnline application)

A virtual meeting was held on 10.02.2023 to discuss the issues relating to audit of PRIs (using AuditOnline application). The following officers were present in the meeting:

Joint Secretary to the Government of West Bengal (GoWB), Panchayats & Rural Development Department (P & RDD)

Examiner of Local Accounts, (ELA) West Bengal and other officers

Additional Secretary to the GoWB, P & RDD

Sr. Accounts Officer & Ex-officio Dy. Secretary to the GoWB, P & RDD

At the outset, ELA welcomed all the participants and apprised the P & RDD, GoWB about the purpose of this meeting. He stated that till date this office is conducting audit of "complete accounts" of three-tier Panchayati Raj Institutions (PRIs) and issuing audit opinions in terms of State Government letter No. 310/483316 dated 21.01.2022. Now, as requested by the State Government on 31.01.2023 (vide letter No. 625-Secy/ P & RD/ 2023), this office is going to take up the audit of funds allotted under Fifteenth Finance Commission (XV FC). The audit tour programme would commence on and from 15.02.2023. To make the special drive successful, he emphasized that following measures need to be taken by the Department for timely completion of audit:

- At first, Block Development Officers may please be requested to make necessary arrangement at Block level so that audit of XV FC funds (allotted to GPs) can be completed as per schedule. This step would also eliminate the time required by Auditors to travel to respective GPs.
- Prior mapping of PRI functionaries (using AuditOnline application) is required to be ensured so that Auditors can send the entry meeting well in advance and send the Audit Report on XV FC funds to respective PRIs after the completion of audit.
- PRIs may please be requested to accept the entry meeting without fail. Otherwise, AuditOnline application would not allow the Auditors to record Audit Observation and generate Audit Report. For example, presently 42 accounts for the years 2020-21 and

2021-22 are pending for certification in respect of 21 Panchayat Samities due to non-acceptance of entry meeting. The status of pendency is increasing day by day.

- Specific instructions may please be issued to respective PRIs to keep open their offices on Saturday (if the date of audit falls on that particular day) so that this office can cover the maximum number of units at a time.
- PRIs may please be instructed to produce records in a timely manner so that the Auditors can examine the records. Delayed/ poor/ non-production of records, affects the audit process. Hence, due importance should be given on timely production of records.
- Technical problems (like, low Idle Time, slow server, multiplication of audit observations in the system generated Audit Report, etc.) may required to be brought to the notice of Ministry of Panchayati Raj, Government of India/ NIC team for proper redressal of the issues.
- Finally, nodal officers may be fixed by the Department at District level so that they can extend necessary help to the PRIs for resolving the technical issues (like mapping of PRI functionaries, acceptance of entry meeting, etc.)

The Joint Secretary, P & RDD, GoWB informed that the points highlighted by ELA would be taken care of.

The meeting finally ended with vote of thanks to and from the chair.

Joint Secretary to the Government of West Bengal,  
Panchayats & Rural Development Department

Examiner of Local Accounts,  
West Bengal



# Existing Panchayat Audit Infrastructure, Law, Rules. Regulations etc.

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## STATUTORY AUDIT (External Audit) Conducted by ELA

The accounts of the funds of Gram Panchayats, Panchayat Samitis and Zilla Parishads shall be examined and audited by the Auditor appointed by the State Government under sub-section (1) of the Section 186 of the W.B. Panchayat Act ,at least once a year.



# Existing Panchayat Audit Infrastructure, Law, Rules. Regulations etc.

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## EXTERNAL AUDIT:

External audit like transaction audit, District Centric Audit, accounts audit, XV Finance Commission Audit etc. of GP, PS and ZP are conducted by ELA, West Bengal.



# Existing Panchayat Audit Infrastructure, Law, Rules. Regulations etc.

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## INTERNAL AUDIT OF GRAM PANCHAYAT:

- In terms of Section 196A of the W.B. Panchayat Act, internal audit of the accounts of the fund of the Gram Panchayat shall be conducted by the PA&AO (Internal Audit Officer) at least once in every three month.
- Total number of GP – 3339
- Total number of PA&AO – 162





# Existing Panchayat Audit Infrastructure, Law, Rules. Regulations etc.

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## INTERNAL AUDIT OF PANCHAYAT SAMITI:

- In terms of Section 196A of the W.B. Panchayat Act, internal audit of the accounts of the fund of the Panchayat Samiti shall be conducted by the SA&AO (Internal Audit Officer).
- Total number of PS – 344
- Total number of SA&AO – 60



# Existing Panchayat Audit Infrastructure, Law, Rules. Regulations etc.

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## INTERNAL AUDIT OF ZILLA PARISHAD:

- In terms of Section 217 (1) of the W.B. Panchayat Act internal audit of the accounts of the fund of the Zilla Parishad shall be conducted by the RA&AO (Internal Audit Officer).
- Total number of ZP – 22
- Total number of RA&AO – 04



# Issued faces in eGramSwaraj and Audit Online

## Section :- Audit Online

- Delay in mapping of PRI functionaries in the Audit Online platform consequently, it was not possible for the respective Audit Parties to send entry meeting to the concerned units on time due to non-acceptance
- delay in acceptance of entry meeting, Audit Parties were unable to record audit observation and generate Audit Report.
- Checking of draft Audit Reports at the HQ are normally carried out at three levels (e.g. first at the level of Auditor/ Sr. Auditor, second at the level of Assistant Audit Officer and finally at the level of Sr. Audit Officer). Due to limitation of the Audit Online software, here checking is constrained to be carried out at the final level only. In absence of first two level of checking, it takes time at the level of Sr. Audit Officers to exercise all types of checks.
- The Audit Report on the Accounts of PRI contains the comments on the summary of Accounts, the Observations and Audit Opinion. The Audit Online application is not designed to prepare a consolidated report incorporating all three parts in one go. Rather, the Report is to be generated by preparing several pdf files and uploading those in the system which is not only cumbersome and time consuming, causing considerable delay.



# Issued faces in eGramSwaraj and Audit Online

## Section :- Audit Online

- There is no clear role segregation between generator of Draft Report and Approver in Audit Online platform, unlike the existing manual practice of this office. Even if there is any, the ELA, the Approver, must generate report, rather than approving/ modifying the same. This will only lead to unnecessary delay as the ELA cannot be expected to generate the report after adding each component of the Report as stated above on each unit audited. Instead, the draft report must be generated by Editing Officer and send to the approver via Audition line application with the privilege to either modify or approve it. However, the same is missing in the Audit Online application system.
- After generation of Audit Report using Audit Online platform, the system does not allow the Sr. Audit Officer to make any modification in the Audit Report which are suggested by the ELA.





# Issued faces in eGramSwaraj and Audit Online

## Section :- Accounts

- Receipt component should be fixed as per Allotment while doing receive entry. And auto receipt entry for interest
- Journal entry for wrong deduction entry.
- Option for rectification of manual receipt entry and auto receipt entry in state login.

## Section :- Planning & Progressing

- In case of convergence scheme it is very difficult to show it through a single activity. It creates problem while making payment. If all the payment of convergence scheme can be made through this portal, it can be overcome.
- There should be an option for showing Tender process. In Admin approval section it can be incorporated, like uploading of Tender notice & date, selection of L1, amount of tender, Scheme contingency amount, AMC amount etc.



# Issued faces in eGramSwaraj and Audit Online

## Section:- Reporting

- Plan year wise Receive, Expenditure and Unspent balance detail report.
- Geo tag image report for all the Tiers.
- Agency wise deduction report
- Activity Analysis Report should be corrected and it is required for all the tiers.
- Yearly cashbook report.
- Due to slow PFMS response in payment rejection, wrong report is showing.
- No report of 15<sup>th</sup> FC in PFMS.



# Report on Election in Rural Local Bodies in the State of West Bengal

## At a Glance

Sl No.	Name of the PR Body	Total No. of PR Body
1	Zilla Parishad	22
2	Panchayat Samiti	345
3	Gram Panchayat	3339





## Report on Election in Rural Local Bodies in the State of West Bengal

**A. In all districts except the District of Darjeeling and Kalimpong and Siliguri Sub-Division area :**

Sl No.	Name of the PR Body	Total No. of PR Body	Last election held in the year	Total No. of PR body where election held	Total No. of PR Body where Board has been formed	Remarks
1	Zilla Parishad	20	2018	20	20	-
2	Panchayat Samiti	332	2018	332	331	-
3	Gram Panchayat	3205	2018	3205	3203	-





# Status of election of RLBs

## B. In Siliguri Sub-Division area:

Sl No.	Name of PR Body	Total No. of PR Body	Last election held in the year	Total No. of PR body where election held	Total No. of PR Body where Board has been formed	Remarks
1	Siliguri Mahakuma Parishad	1	2022	1	1	
2	Panchayat Samiti	4	2022	4	4	
3	Gram Panchayat	22	2022	22	22	



# Status of election of RLBs

## C. In hill areas of Darjeeling and Kalimpong :

Sl No.	Name of PR Body	Total No. of PR Body	Last election held in the year	Total No. of PR body where election held	Total No. of PR Body where Board formed	Remarks
1	GTA is presently performing the functions of the District Panchayat in Darjeeling and Kalimpong Districts u/s 34(2) of the GTA Act, 2011		2022	NIL	NIL	
2	Panchayat Samiti	9	2000	NIL	NIL	
3	Gram Panchayat	112	2000	NIL	NIL	



## Changes required in GTC format (if any)

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N/A

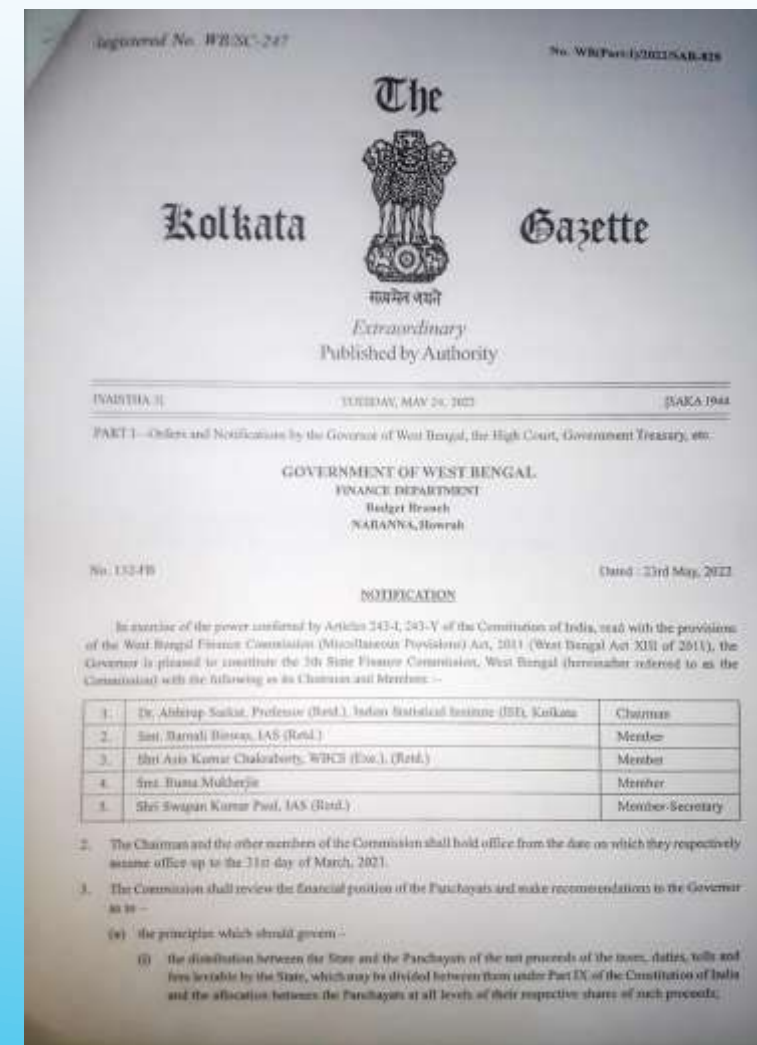


# Present status of constitution of SFC including strategy and preparedness to lay the explanatory memorandum in the State Legislative before March 2024

**Refr: No. 247/ISGPP/PMU-18/2017 Dated  
06/03/2023**

➤ State Finance Commission was constituted in terms of Finance Department's No. 132-FB Dtd. – 23-05-2022.

➤ The Commission has already submitted an interim report before His Excellency the Hon'ble Governor of West Bengal under Memo No. 048-5SFC/CHMN/01/22 dtd. 20-01-2023







# Thank You



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