

**Consultation Meeting
Assam**

1. Allocation/Receipt/Utilization of Grants under the 15th FC for the period 2020-21, 2021-22, 2022-23

Tier	Untied Grant (in Cr)		
	Allocation	Received	Utilized
2020-21	668.56	668.56	1.14
2021-22	395.46	395.46	123.98
2022-23	409.46	204.37	421.70
Total	1473.48	1268.39	546.82

Tier	Tied Grant (in Cr)		
	Allocation	Received	Utilized
2020-21	668.56	668.56	0.96
2021-22	593.2	593.2	107.12
2022-23	614.2	307.1	356.69
Total	1875.96	1568.86	464.77

The Traditional Local bodies not onboarded in e-gramswaraj yet

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

Year	Nos .of Activities taken up	Ongoing	Completed	Activities Geo tagged
2020-21	53218	38010	1789	Yes
2021-22	45488	13829	79	Yes
2022-23	25540	686	0	Yes
Total	124246	52525	1868	

3. The reporting existing in the State to monitor the Utilization of XV FC Fund

- The utilization of XV FC Grant is monitored through different report available in eGramSwaraj portal.

4. AUDIT OF PANCHAYATS' ANNUAL ACCOUNTS

FY of Annual Accounts	Total No. 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
2019-20	2415	581	-	1105	2415
2020-21	2415	2076	-	1031	2415
2021-22	2415	In progress	-	1123	2415

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			
Joinr Director	02	01	
Deputy Director	03	02	
Asstt. Director	23	20	
Local Fund Auditor (Audit Officer)	159	111	Recruitment Exam conducted by APSC, waiting for Posting.
Assistant Audit Officer	220	119	Advertisement published by APSC for recruitment against the vacant post
Registrar	1	0	
Superintendent	1	0	
Supporting Staff (Gr-III)	100	51	Recruitment Exam conducted (Waiting for result)
Supporting Staff (Gr-IV)	149	114	-do-

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

- ❖ Necessary training to the auditors has been provided time to time for conducting audit (Online) of FC Grants as recommended by XVFC.**
- ❖ Strategy has been made to upload the Audit Plan of 100 % RLBs by February of each Year so that the auditonline process can be completed within the stipulated time.**
- ❖ Emphasis has given for timely respond of Audit Paras replied by the Auditee Institutions against the Audit Observation raised by the Auditors during audit.**

7. Strategy to strengthen Audit Infrastructure:

To strengthen Audit infrastructure the following factors are undertaken :

- ✓ Systematically assess its current level of capacity, and its strength and weakness.**
- ✓ Develop a strategy to for delivery of this increased capacity and related outcomes without interfering with the delivery of its remit**
- ✓ Evaluate the impact of the changes and the outcomes achieved.**

8. Names of appropriate forums/levels where action taken report on the Audit Observation is to be placed in terms of Audit rule of the State.

- The Action taken report with unsettled observation is place in the State Legislature through Finance Department
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9. Suggestion in respect of time schedule to be followed for follow up actions on Audit Observation at appropriate forums/levels prior to their laying in the Assembly/Gram Sabha interims of the Audit rule of the State.

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- Time scheduled is three months as per audit rule which is adequate

10. Suggestions in respect of Action Taken Module proposed to be incorporated/ other aspects towards strengthening MoPR AuditOnline application

1. The Action Taken Module proposed by the MoPR on the audit observations for ensuring the utilisation of funds is considered as appropriate step.
2. Uploading of GPDP/BDP/DDP in eGramswaraj containing details of Annual Action Plan of all three tier of RLBs as mentioned in operational guidelines should be available for smooth conduction of AuditOnline.

12. Status of Election to the RLBs in the State

Tier of RLB	Details of Latest due elections		Remarks/Reasons for non-conducted of elections
	Month/Year in which Elections due	Month/Year in which Elections were really conducted	
Gram Panchayat	February 2024	Excepted to be conducted in due time	
Block Panchayat	February 2024		
District Panchayat	February 2024		

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

- The latest State Finance Commission is the 6th Assam State Finance Commission and the period covers is from 2020-25
- The Commission is constituted 9th November 2018 under the Chairmanship of Ms. T.Y. Das, IAS (Rtd.) along with five members
- Explanatory memorandum on the action taken on the recommendations of the Sixth Assam State Finance Commission is already placed on April 2024.