



AUDIT ONLINE

ALLOCATION / RECEIPT / UTILISATION OF GRANTS UNDER THE FIFTEEN FINANCE COMMISSION(FV XV) FOR PERIOD 2020-21, 2021-22, 2022-23

Year	Untied Grants (Rs. Crore)			Tied Grants (Rs. Crore)		
	<i>Allocation</i>	<i>Receipt</i>	<i>Utilisation</i>	<i>Allocation</i>	<i>Receipt</i>	<i>Utilisation</i>
2020-21	4876.00	4876.00	2,519.18	4876.00	4876.00	1458.313
2021-22	2883.20	2883.20	4,672.00	4324.80	4324.80	2249.354
2022-23	2986.40	2986.40	3,697.50	4479.60	4479.60	3867.253
Total	10745.60	10745.60	10,888.67	13680.40	13680.40	7574.921

REPORTING SYSTEM EXISTING IN THE STATE TO MONITOR THE UTILISATION OF FC XV FUNDS

E- GRAMSWARAJ

AUDIT OF PANCHAYAT'S ANNUAL ACCOUNTS

FY of Annual Accounts Audited	Total No. Of Gram Panchayats	Total Audited GP's	Total No. of RLB's Audited Online 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	58808	57978	54199	-	-	-	-
2020-21	58189	57224	54580	-	-	-	-
2021-22	58189	56713	16040	-	-	-	-

EXISTING CAPACITY OF LOCAL FUND AUDIT DEPARTMENT IN THE STATE

Designation	Sanctioned Strength	In Position	Efforts made to Strengthen the Audit Units
Director	1	1	<p>1. Proposal has been sent to recruit 393 Auditors to up sub – ordinate staff selection commission.</p> <p>2. In future to ensure continuous availability of audit staff, a proposal has been sent to up. Govt.</p>
Senior Auditor	1307	606	
Local Fund Auditor	436	28	
Others- (A.A.O)	255	162	

STATUS OF ELECTION TO THE RLBS IN THE STATE

Tier of RLB	DETAILS OF LATEST DUE ELECTIONS		REMARKS / RESONS FOR NON- CONDUCT OF ELECTIONS
	MONTH / YEAR IN WHICH ELECTIONS DUE	MONTH / YEAR IN WHICH ELECTIONS WERE ACTUALLY CONDUCTED	
GRAM PANCHAYATS	May, 2026	April – May, 2021	-
BLOCK PANCHAYATS	July, 2026	April – May, 2021	-
DISTRICT PANCHAYATS	July, 2026	April – May, 2021	-

STRATEGY OF THE STATES IN GETTING 100% AUDITED OF RLBS TO MEET THE CONDITION FOR THE YEAR 2023-24

FOR FY: 2021-22 AUDIT PLAN OF 97% OF INSTITUTION IS APPROVED AND 100% AUDIT REPORT BE GENERATED UPTO 2023

STRATEGY TO STRENGTHEN AUDIT INFRASTRUCTURE

TO STRENGTHEN, AUDIT INFRASTRUCTURE (RESEARCH, TRAINING & EQUIPMENT) A REQUEST HAS BEEN MADE TO PROVIDE .50% OF ADMINISTRATIVE EXPENDITURE GRANTS TO AUDIT DEPARTMENTS.

BUDGET HAS BEEN DEMANDED FROM U.P. GOVT. TO PROVIDE LAPTOP & DATA CARD TO VARIOUS AUDIT STAFF.

TO PROVIDE PROPER SITTING ARRANGEMENT AT BLOCK LEVEL A REQUEST HAS BEEN SENT TO COMMISSIONER, RURAL DEVELOPMENT.

NAMES 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

AS PER RULE 186 OF U.P. GRAM PANCHAYATS RULE 1947 AND RULE 176 OF U.P. KSHETRA PANCHAYAT AND ZILA PANCHAYAT(BUDGET AND GENERAL ACCOUNT) RULE 1965, THE ANNUAL AUDIT REPORT IS PLACED ON THE FLOOR OF STATE LEGISLATURE.

SUGGESTION IN RESPECT OF TIME 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

AFTER ISSUING NOTICES UNDER RULE 256 OF UTTAR PRADESH, PANCHYATI RAJ RULE 1947 AND RULE 179 OF U.P. KSHETRA PANCHAYAT AND ZILA PANCHAYAT(BUDGET AND GENERAL ACCOUNT) RULE 1965, A TIME PERIOD OF 6 MONTHS IS TO BE ALLOWED FOR FOLLOW UP ACTION , BEFORE LAYING ANNUAL AUDIT REPORT ON THE FLOOR OF STATE LEGISLATURE.

SUGGESTIONS IN RESPECT OF ACTION TAKEN MODULE PROPOSED TO BE INCORPORATED / OTHER ASPECTS TOWARDS STRENGTHENING MOPR AUDIT ONLINE APPLICATION.

HIGH RISK CATEGORY

GRAM PANCHAYAT

DISTRICT AUDIT OFFICER (DAO)

SECRETARY / EMPLOYEE

BLOCK PRAMUKH / MEMBERS

DPRO

DISTRICT MAGISTRATE

60 DAYS TO PRESENT CLARIFICATION / EXPLANATION

60 DAYS TO PRESENT CLARIFICATION / EXPLANATION

DISTRICT AUDIT OFFICER (DAO)
ANALYSIS / EXPLANATION AND CLARIFICATION

ANALYSIS / REPORTING

ANALYSIS / REPORTING

DPRO

DISTRICT MAGISTRATE

SATISFIED – PARA DROP

DISSATISFIED – TAKING APPROPRIATE ACTION AND RELEASE RC

SATISFIED – PARA DROP

DISSATISFIED – RELEASE RC

HIGH RISK CATEGORY

BLOCK PANCHAYAT

DISTRICT AUDIT OFFICER (DAO)

BDO / EMPLOYEE

BLOCK PRAMUKH / MEMBERS

BLOCK PRAMUKH

DISTRICT MAGISTRATE

60 DAYS TO PRESENT
CLARIFICATION / EXPLANATION

60 DAYS TO PRESENT
CLARIFICATION / EXPLANATION

DISTRICT AUDIT OFFICER (DAO)
ANALYSIS / EXPLANATION AND CLARIFICATION

ANALYSIS / REPORTING

DISTRICT MAGISTRATE ANALYSE REPORT

SATISFIED – PARA
DROP

DISSATISFIED – TAKING
APPROPRIATE ACTION
AND RELEASE RC

HIGH RISK CATEGORY

ZILA PANCHAYAT

DISTRICT AUDIT OFFICER (DAO)

ADHIKAARI / EMPLOYEES

ZILA ADHYAKSH / MEMBERS

ZILA ADHYAKSH

COMMISSIONER

60 DAYS TO PRESENT
CLARIFICATION / EXPLANATION

60 DAYS TO PRESENT
CLARIFICATION / EXPLANATION

DISTRICT AUDIT OFFICER (DAO)
ANALYSIS / EXPLANATION AND CLARIFICATION

ANALYSIS / REPORTING

COMMISSIONER ANALYSE REPORT

**SATISFIED – PARA
DROP**

**DISSATISFIED – TAKING
APPROPRIATE ACTION
AND RELEASE RC**

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 REQUIREMENT FOR THE RELEASE OF GRANTS AND THE DYNAMIC NATURE OF THEIR FULFILMENT IN THE STATES.

→ **WE WILL FOLLOWING GUIDELINES OF MOPR**

CHANGES SUGGESTED IN GTC FORMAT, IF ANY, TOWARDS THE ABOVE

→ **NO CHANGE IS NEEDED**



Thank you