

1. Allocation/Receipt/Utilisation of Grants under the Fifteenth Finance Commission (FC XV) for the period 2020-21,2021-22,2022-23

Untied Grants (Rs. Crore)					Tied Grants (Rs. Crore)			
Year	Allocation	Receipt	Utilisation	% of Utilisation	Allocation	Receipt	Utilisation	% of Utilisation
2020-21	1129.00	1129.00	186.78	68.62	1129.00	1129.00	147.69	54.68
2021-22	667.60	667.60	874.75		1001.40	1001.40	755.71	
2022-23	691.20	691.20	645.76		1036.80	1036.80	828.63	
Total	2487.80	2487.80	1707.29		3167.20	3167.20	1732.03	

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

Year	Total No. Of Assets Taken up (15th CFC & 5th SFC)	Total No of Assets Ongoing (15th CFC)	Utilization Amount from Untied Grant (in Crores) under 15th CFC	Utilization Amount from Tied Grant (in Crores) under 15th CFC	Total Amount (in Crores) Utilised under 15th CFC
<u>2020-21</u>	129911	70611	186.78	147.69	334.47
<u>2021-22</u>	128451	54045	874.75	755.71	1630.46
<u>2022-23</u>	66887	22205	645.76	828.63	1474.39
TOTAL	325249	146861	1707.29	1732.03	3439.32

- Total **1,46,861** Nos. of assets were Geo-tagged during 2020-21 to 2022-23.
- Total No of Assets completed shown in eGramSwaraj **5954**.
- After mapping of deduction head (ECB, Security Deposit, Withheld) in eGramSwaraj all the physically completed assets will be shown as completed in eGramSwaraj.

Assets created under 15th CFC.....



**Repair and Maintance of AWC at
Kedrugud , G.P: Tumusapalli, Dist
Malkangiri**

Scheme : 15th CFC 2020-21

Estimated Cost : Rs 1,50,000/-

Assets created under 15th CFC.....



**Rural Library at Saru GP, Hinjilikatu Block, Ganjam District,
Est. Cost- 5.00 Lakh(15th CFC in convergence with 5th SFC) for the year 2021-22**



**Micro Composting Center & Segregation Shed, Ambagaon GP, Hinjilikatu Block,
Ganjam District, Est. Cost- 9.00 Lakh (15th CFC in convergence with SBM) for the year 2021-22**

Assets created under 15th CFC.....



**Rural Park of Isaneswara Mandira Park ,vill- Adapada, GP-Adapada
Esti.Cost- 10.00 lakhs (MGNREGA) CFC/SFC- 20.00 lakhs of
Sanakhemundi Block , Ganjam Dist, Completion – 2020-21**

Assets created under 15th CFC.....



**Model Tank at Talagadiali,
Udulibela GP, Malkangiri
Cost:-2.00 Lakh
Scheme-15th CFC
convergence with 5th SFC
FY-2020-21**

**Rural park at Bhainsmundi
(Sarabong GP), Nuapada
District
Cost:-15.00 Lakh
Scheme-15th CFC (3.00Lakh)
convergence with MGNREGA
(12.00 Lakh)
FY-2020-21**



**Renovation GP Conference
Hall Mathili,
Mathili GP, Malkangiri
Cost:-2.00 Lakh
Scheme-15th CFC with 5th SFC
FY-2020-21**



Assets created under 15th CFC Convergence with SBM(G)



Assets created under 15th CFC in convergence with MGNREGS



Scheme- Transformation of High School at Apanamala under 15th CFC

Convergence : MGNREGA

Year : 2021-2022

Cost :Rs 2,50,000/-

Block : KORUKONDA

GP : SOMANATHPUR

Dist : Malkangiri



Assets created under 15th CFC in convergence with MGNREGS



**Scheme-15 CFC(BPDP)
Upgradation of Smart High
Shool at Chitrakonda
GP- Chitrakonda
Year-21-22
Est. Cost-9.85 lakhs**



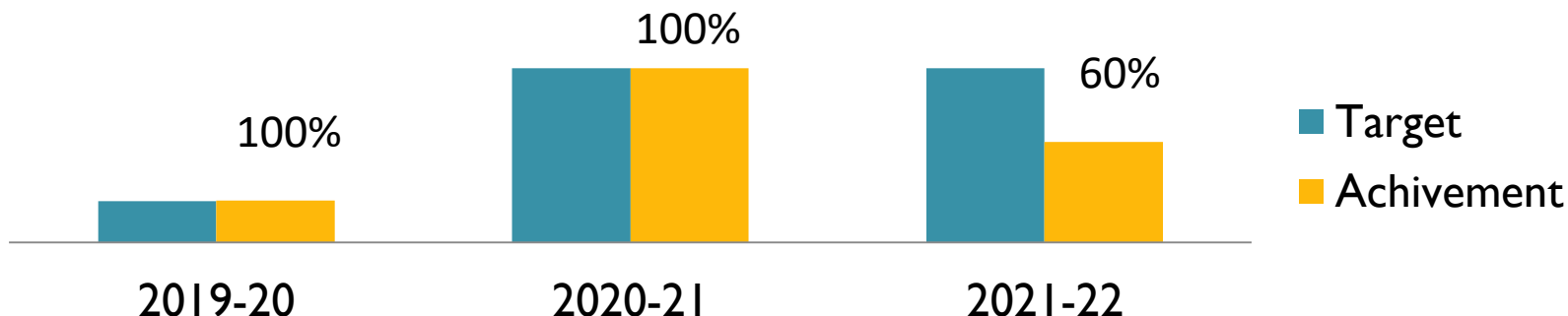
3. The Reporting system existing in the State to monitor the utilisation of XV FC funds

- The state is using e-Gramswaraj portal to monitor the physical and financial progress of XV FC Grants.

4. Audit of Panchayats' Annual Accounts

FY 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 empaneled CAs	By Local Fund Auditors	By empaneled CAs
2019-20	7142	1727	0	2874	0
2020-21	7142	7139	0	780	0
2021-22	7142	254/344	4120/6798	1561/2583	0

Achievement of Online Audit



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

Designation	Sanctioned Strength	In Position	Efforts made to Strengthen the Auditing Unit
Director	1	1	<p>1. Recruitment process is going on for recruitment of 193 new Local Fund Auditors.</p> <p>2. After completion of the above process, steps will be taken for filling up the balance vacant posts of Local Fund Auditor.</p>
Senior Auditor	0	0	
Local Fund Auditor	570	227	
Audit Superintendent	170	139	
Additional District Audit Officer	26	11	
District Audit Officer/Audit Officer	26	23	
Assistant Director	6	4	
Deputy Director	2	1	
Joint Director	2	2	
Additional Director	1	1	

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

- The Panchayat Samities (314) and the Zilla Parishads (30) of the State shall be audited by the Local Fund Auditors.
- Pending filling up of the vacancies in the post of Local Fund Auditors, C&AG empanelled CA Firms shall be engaged to conduct online audit for the year 2023-24, of 6794 Gram Panchayats of the State as is being done now for auditing the accounts for FY 2021-22.



7.Strategy to strengthen Audit Infrastructure

- Steps are being taken to fill up the vacant Auditors' posts through recruitment.
- Newly recruited Auditors will be imparted induction training before assigning audit work to them.
- At present, in house training is being imparted to the incumbent Auditors before commencement of each programme year so also in the middle of the programme year for their capacity building.

8. Name of the appropriate Forums/levels where ATR on the audit observations is to be placed in terms of the audit rules of the State

- The audit observations (audit report) is sent to the local authority of the auditee institution -The Sarapanch in case of GPs for submission of compliance.
- The Sarapanch is to take action to settle the paras mentioned in the audit report.
- The audit report (the audit observations) along with the action taken in respect of the observations is to be placed before the Gram Panchayat Meeting for discussion and ratification by passing a resolution in support of the ATR. The resolution is to be certified by the next higher authority.
- The ATR along with the resolution is to be sent to audit agency(LFA) for verification of compliance on ATR and settlement of the audit paras.

9. 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 rules of the State.

- As per audit rules, the compliance to audit reports is to be submitted by the Rural local bodies within 3 months of receiving the Audit Report, i.e. the offline audit report in respect of the whole account (all schemes).


[Rule 104 (5), (6) & (7) of the Odisha Gram Panchayat Rules, 2014]

- The above rule may be applicable for online audit of 15th CFC scheme.

10. Suggestions in respect of Action Taken Module proposed to be incorporated/ other aspects towards strengthening MoPR Audit Online Application.

- In order to avoid the classification of observations with respect to risk factor (High/Moderate/Low Risk), by different auditors during recording of observation, a uniform classification list for all the states may be prepared at national level and configured in the application.
- The Previous year generated audit report may be made accessible to the Auditor auditing the accounts of the current year to ascertain the actual opening balance in respect of the financial positions, grant positions, unremitted Govt dues, etc.
- Generated audit report may be sent to the auditee institution along with other stakeholders i.e BDO in case of GP, CDO in case of PS and Director, PR in case of ZP.

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- A system generated reminder may be sent to RLBs to hold the meeting of Gram Panchayat.
 - Gram Panchayat Executive Officer is to forward the audit report along with para wise action taken report and resolution to the next higher authority for verification.
 - The Audit report along with the ATR may be published by making it accessible to public whether or not the issues raised in the audit report are addressed by the Panchayat in the given timeline.
 - The audit paras may be treated as closed if appropriate action is found to have been taken by the RLB authority to the satisfaction of the auditor.

11. Suggestions on enforcing compliance on audit Paras by RLBs like linking to further fund flow to the Panchayats etc.

The Action taken report of audit paras may be available to concerned District authorities for enforcing the compliance in due time by the auditee institutions.

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 as on March, 2022	Month/Year in which elections were actually conducted as on March, 2022	
Gram Panchayats	6793	6793	
Block Panchayats	6793	6793	
Distinct Panchayats	853	853	



13. Suggestions for the process of recommendation to be followed by MoPR/DDWS for release of Untied/Tied from FY 2023-24 onwards in view of MoF guidelines on provisional and audited accounts of RLBs as essential requirement for release of grants and the dynamic nature of their fulfillment in the states.

- The state Panchayati Raj and Drinking water Department is following all the guidelines as prescribed by the MoPR/DDWS for release of Untied/Tied grant in view of Ministry of Finance guidelines on provisional and audited accounts of RLBs.

14. Changes suggested in GTC format, if any, towards the above

- The State Panchayati Raj and Drinking Water Department had already submitted the GTC (Grants Transfer Certificate)in the prescribed format to MoPR for the year 2020-21, 2021-22 and 2022-23.

15. Present status of latest SFC in the state including strategy and preparedness to lay the explanatory memorandum on its state legislature before March, 2024, as required

- In Odisha state the Fifth State Finance Commission was constituted by the Governor under the provisions of Article-243-I and 243-Y of the Constitution of India, read with Section 3 and 8 of Odisha Finance Commission vide notification no. 15340/Fin-Bud6-SFC-0002/2018/F dated 05th May 2018 for distribution of state resources among the local bodies during the award period from 1st April, 2020 to 31st March, 2025.
- Further, it may be mentioned that, Ministry of Finance vide their notification no. SO 4308 (E) dated 29.11.2019 have extended the period of 15th Central Finance Commission for a further period of one year. So basing on this recommendation Finance Department, Govt. of Odisha, transfer of resources to the local bodies has been extended for another one year i.e upto 2026 as per the action taken report published on dated 17th Feb 2020.

16. Any other relevant point in respect of the above.

- A. Online maintenance of case records, preparation of technical estimates and online entry of measurement book may be made mandatory in the e-Gramswaraj Application. These information may be shared with audit online application for smooth and timely completion of online audit.
- B. The following external system reports of e-Gramswaraj may be available for auditors during online audit. **(Also downloaded in excel format)**
 - Annual receipt and payment
 - Deduction Report
 - Account wise Cash Book Report
 - Voucher Report.
- C. The above reports may also be available for reviewer during review of the online audit report.
- D. Draft Audit report may be available to download in PDF format for both auditors and reviewer.
- E. Task wise pendency report may be available in audit online application for better monitoring of online audit.



THANK YOU...

2. Assets Generated out of XV FC Grants during 2020-2021

Type of Assets Planned out of Untied Grants			Type of Assets Planned out of Tied Grants			Whether Geo-Tagged in e-Gramswaraj
Category	No/ Units	Value	Category	No/ Units	Value	
Banking Facilities	86		Faecal Sludge Management	77		All the assets have been Geotagged through M-actionsoft mobile application.
Buildings	608185		Gobardhan	63		
Library books and Journals	818		Grey Waste Management	17573		
Education Facilities	273510		Grey water management	115		
Electrical Installation and Equipment	1806		Irrigation Sources	211658		
Electrification	204466		Liquid Waste Management	3631		
Furnitures, Fixtures, Fittings	3872		Menstrual Hygiene and Waste Management	56		
Household Sanitation	76		Plastic Waste Management	611		
Land Development	141950		Pond & Reservoir	196818		
Medical & Health Facilities	106917		Solid Waste Management	21582		
Medical Supplies	692		Toilet	44046		
Office Equipment	75154		Water Sources & Structures	1703709		
Other Public/Social Welfare	30131		Sanitation & Sewerage Facilities	1909517		
Panchayat Trees & Plantation	261038		Community Sanitation	6467		
Plant & Machinery	284		Drinking water supply equipment	242		
Recreational Facilities	61312		Drinking water supply structure	4408		
Roads, Bridges & Culverts	2147176		Tri-cycle & e-Vehicles	617		
Skill Development	7810					
Total	3925283			4121190		



2.Assets Generated out of XV FC Grants during 2021-2022

Type of Assets Planned out of Untied Grants			Type of Assets Planned out of Tied Grants			Whether Geo-Tagged in e-Gramswaraj
Category	No/ Units	Value	Category	No/ Units	Value	
Banking Facilities	84		Faecal Sludge Management	810		All the assets have been Geotagged through M-actionsoft mobile application.
Buildings	572794		Gobardhan	268		
Library books and Journals	818		Grey Waste Management	46517		
Education Facilities	213614		Grey water management	602		
Electrical Installation and Equipment	819		Irrigation Sources	87272		
Electrification	217550		Liquid Waste Management	11891		
Furnitures, Fixtures, Fittings	3490		Menstrual Hygiene and Waste Management	356		
Land Development	99277		Plastic Waste Management	2615		
Medical & Health Facilities	75617		Pond & Reservoir	67202		
Medical Supplies	647		Solid Waste Management	21582		
Office Equipment	61583		Household Sanitation & Toilet	168122		
Other Public/Social Welfare	31342		Water Sources & Structures	1703709		
Panchayat Trees & Plantation	58128		Sanitation & Sewerage Facilities	1745485		
Plant & Machinery	239		Solid Waste Management	62019		
Recreational Facilities	60269		Water resources & structures	1591698		
Roads, Bridges & Culverts	1824477		Community Sanitation	14773		
Skill Development	7282		Drinking water supply equipment	686		
			Drinking water supply structure	14221		
			Tri-cycle & e-Vehicles	650		
Total	3228030			3948780		



2.Assets Generated out of XV FC Grants during 2022-2023

Type of Assets Planned out of Untied Grants			Type of Assets Planned out of Tied Grants			Whether Geo-Tagged in e-Gramswaraj
Category	No/ Units	Value	Category	No/ Units	Value	
Banking Facilities	1263		Faecal Sludge Management	3357		All the assets have been Geotagged through M-actionsoft mobile application.
Buildings	505996		Gobardhan	793		
Library books and Journals	1080		Grey Waste Management	57893		
Education Facilities	138781		Grey water management	2083		
Electrical Installation and Equipment	425		Irrigation Sources	87720		
Electrification	226625		Liquid Waste Management	47587		
Furnitures, Fixtures, Fittings	2703		Menstrual Hygiene and Waste Management	1043		
Land	65585		Plastic Waste Management	15050		
Medical & Health Facilities	67641		Pond & Reservoir	34547		
Medical Supplies	8361		Solid Waste Management	92185		
Office Equipment	55001		Household Sanitation & Toilet	98669		
Other Public/Social Welfare	25909		Water Sources & Structures	1347981		
Panchayat Trees & Plantation	23497		Community Sanitation	70257		
Plant & Machinery	213		Drinking water supply equipment	3931		
Recreational Facilities	63616		Drinking water supply structure	35676		
Roads, Bridges & Culverts	1474714		Tri-cycle & e-Vehicles	475		
Skill Development	7497					
Total	2668907			1899247		

