



Online Audit and Release Procedure to RLBs under Fifteenth Finance Commission Strategy and Preparedness

Allocation/ Receipt/ Utilization of grants under the FC XV) FY 2020-21, 2021-22 & 2022-23

(Rs. In Crore)

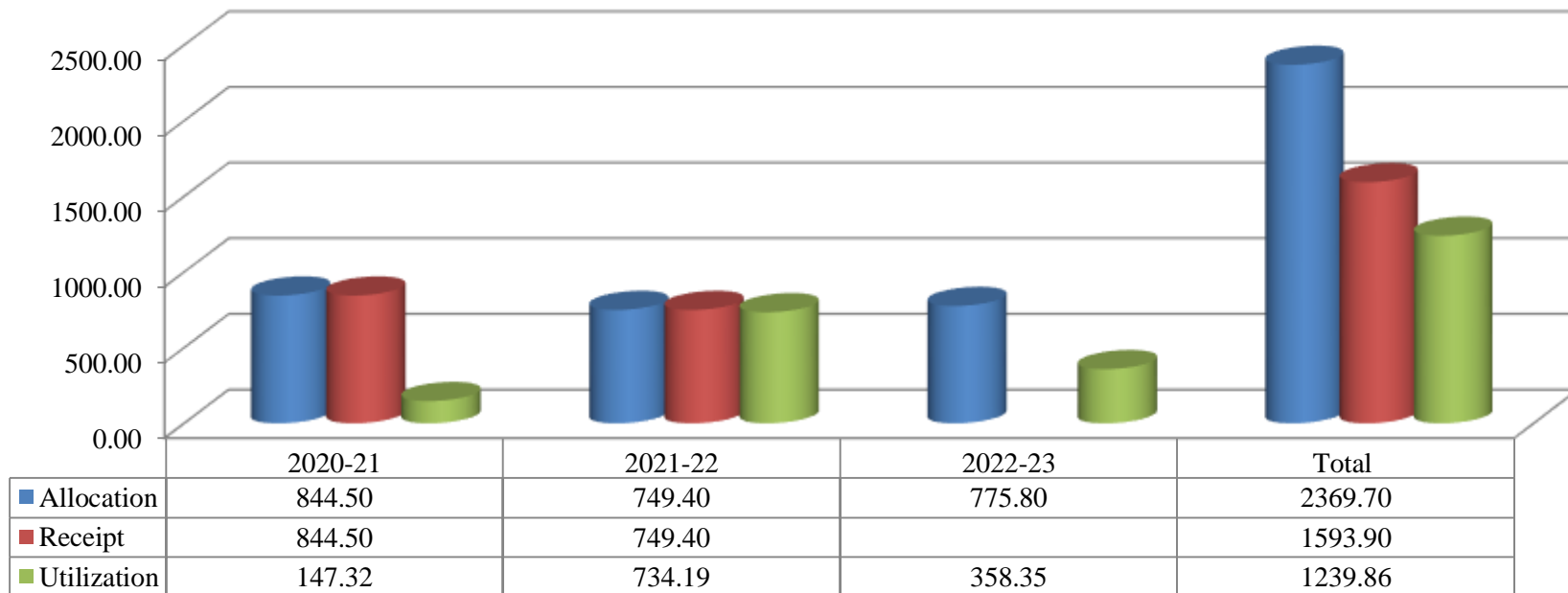
Sl. No.	Year	Untied Grant			Tied Grant		
		Allocation	Receipt	Utilization	Allocation	Receipt	Utilization
1	2020-21	844.50	844.50	166.37	844.50	844.50	147.32
2	2021-22	499.60	499.60	768.61	749.40	749.40	734.19
3	2022-23	517.20		263.56	775.80		358.35
Total :-		1861.30	1344.10	1198.54	2369.70	1593.90	1239.86

- ❖ 2nd Installment (2021-22) of Both Grant was released in FY 2022-23.
- ❖ Unspent balance of 2020-21 was utilized in 2021-22 and like wise Unspent balance of 2021-22 was utilized in 2022-23.



Allocation/ Receipt/ Utilization of grants under the 15th Finance Commission (FC XV) FY 2020-21, 2021-22 & 2022-23

Tied Grant

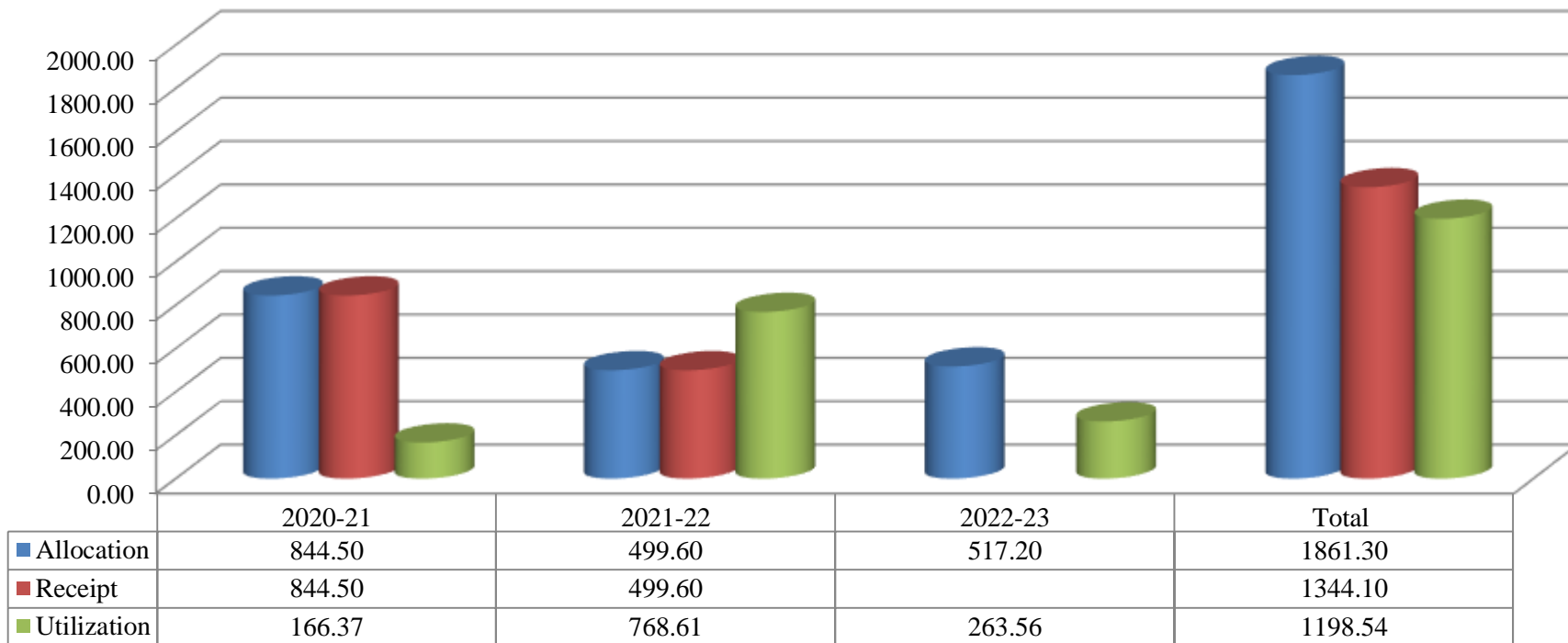


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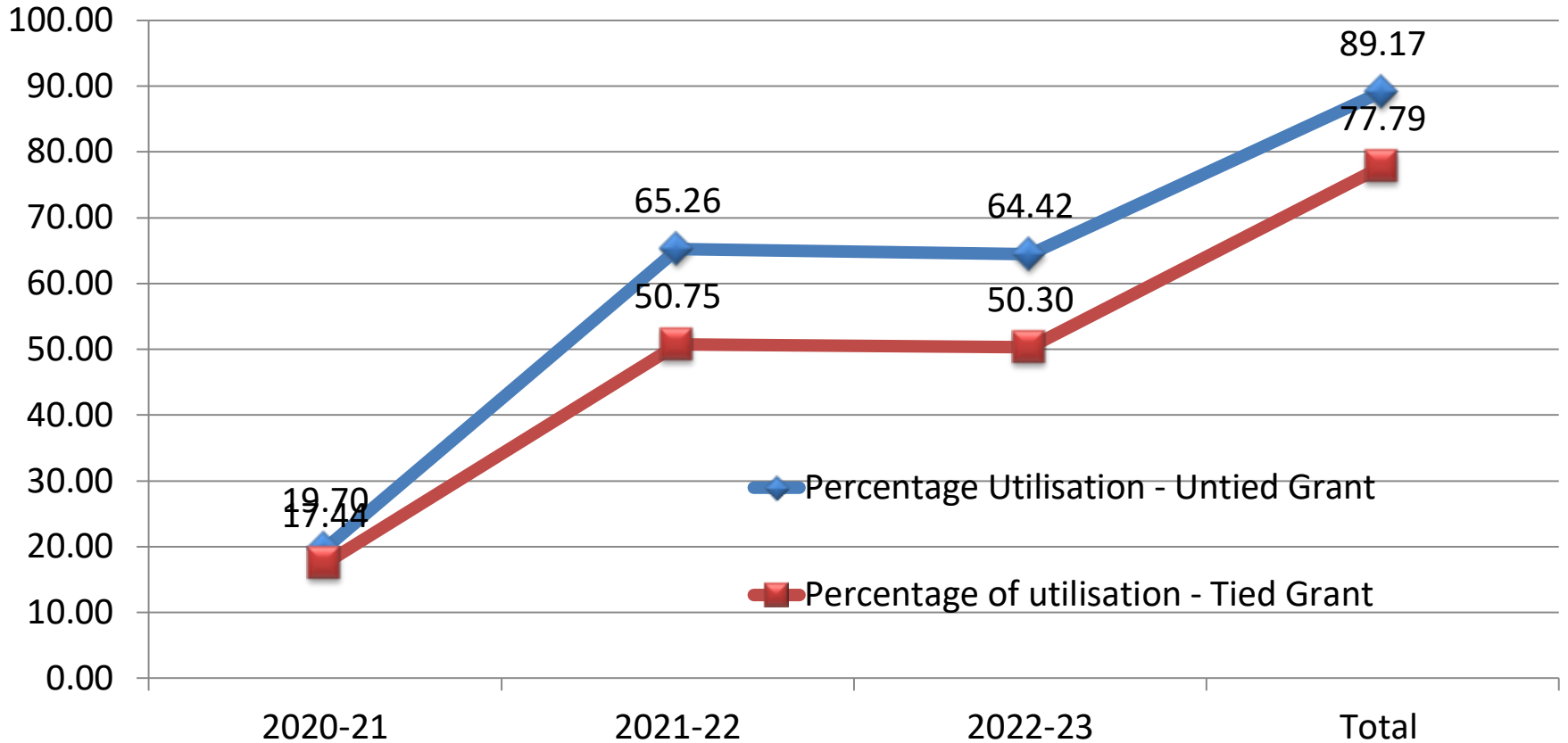
Untied Grant



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Yearwise Percentage of Utilisation - Tied and Untied Grant



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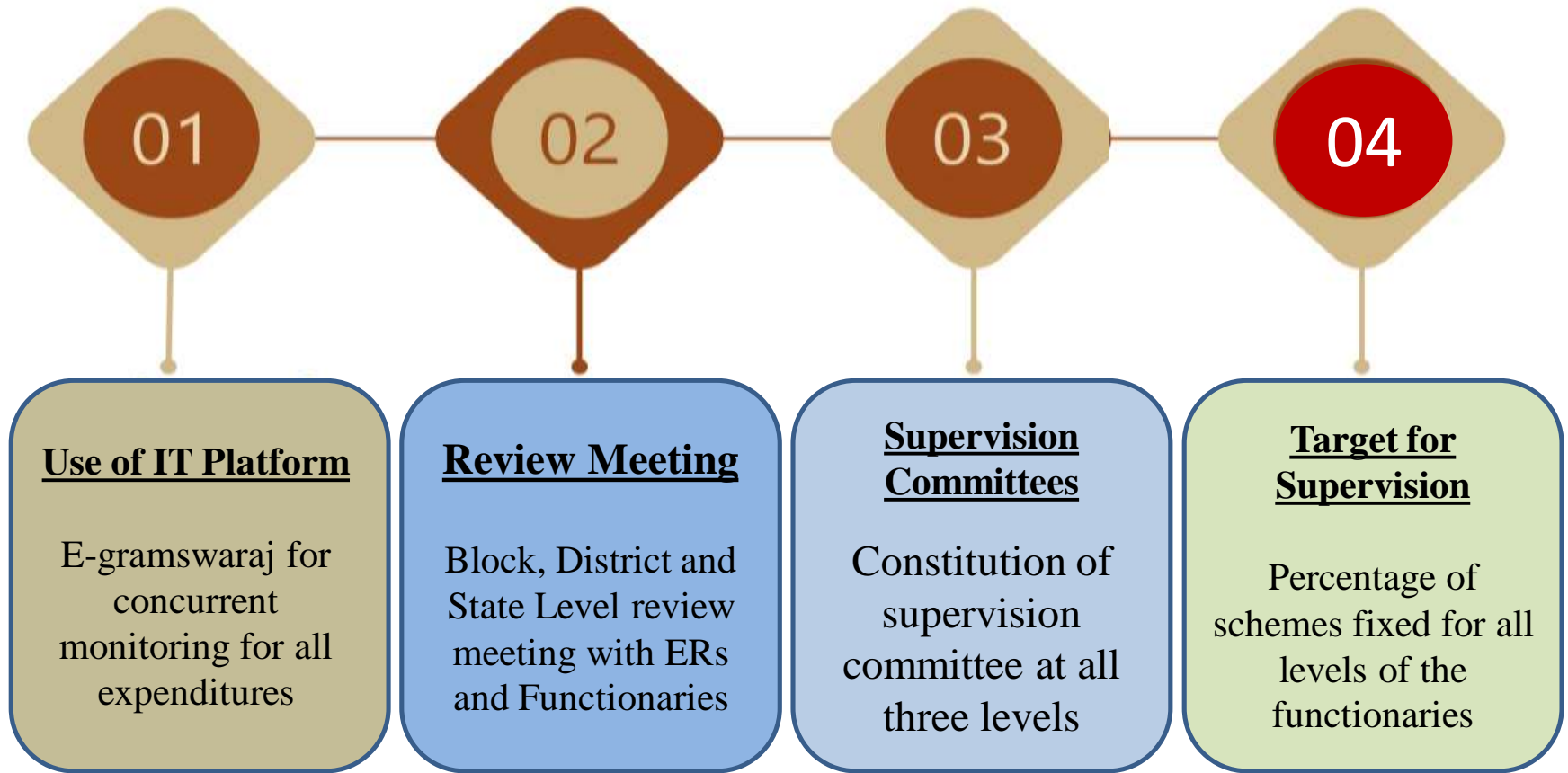
Activity Status out of XV FC Grants during 2020-23

Number of Activities at all three tier of PRIs out of XV FC					Whether Geo-Tagged in eGram Swaraj
Level of PRI	Activity Details			Value / Exp (Amount in Crs)	
	Ongoing	Completed	Total		
Zilla Parishad	5591	214	5805	181.84	5394
Block Panchayat	25398	391	25789	337.19	24540
Gram Panchayat	183268	1798	185066	1926.77	147113
Total	214257	2403	216660	2445.80	177047

Source : <http://egramswaraj.gov.in/activityStatusReport.do>



Reporting System to monitor the utilization of FC XV



Audit of Panchayats' Annual Account

FY of Annual Accounts	Total No of RLBs in 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	4351	-	1855	80	2416
2020-21	4351	-	2405	258	Ongoing
2021-22	4345	-	Yet to start	-	-



Existing Capacity of Local Fund Audit

Designation	Sanctioned Strength	In Position	Effort made to strengthen the Auditing Unit
Director	1	0	
Senior Auditor	0	0	
Local Fund Auditor	0	0	
Others (Pl Specify) Auditors	0	08	On deputation from Department of Finance, Government of Jharkahdn



Audit of all RLB from 2023-24

1

Dedicated Cell for
Audit

2

Plan for Audit
First quarter of the
every financial year

3

Shortlisting of CA
firms
As per the direction
get from CAG and
MoPR

4

Orientation of the
ERs & Functionaries
Block / District and
State level officials
on the Audit of all
RLBs



Strategy to strengthen Audit Infrastructure

- Appointment of MIS Manager and Account Officer.
- Provide support system through the existing HR in place under RGSA and Panchayat Raj Swashasn Parishad

Name of the appropriate forums / levels where action taken report on the audit observation is to be placed in terms of the audit rule of the state

- Provisioned to be placed in State Assembly by the DLFA



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

- Consolidated MIS report generation facility may be added.
- App based data capturing with geo-tagging and time/date stamped photographs



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

May be relaxed – grant is released for whole state at a time.
Compliance of para may led to financial implication to the state.



Panchayat Audit Infrastructure

DLFA constituted

Provision related to Audit in JPRA – Section 137

झारखण्ड स्थानीय निधि संपरीक्षा अधिनियम 2012

Support staffs under RGSA and Panchayat Raj Swashasn Parishad



Election of RLBs

Tier of RLB	Details of latest Due Elections		Remark
	Month / year in which elections due	Month / year of in which elections were actually conducted	
Gram Panchayat	December 2020	May 2022	Due Covid – 19 Pandemic
Block Panchayat	December 2020	May 2022	
District Panchayats	December 2020	May 2022	



GTC Format

- No changes are suggested but should be in consonance with GFR Rule



Status of SFC

Jharkhand State Finance Commission
(Appointment Procedure and Service Condition of Chairperson and Members) Rule 2002

Constitution of State Finance Commission
vide letter no 1955 dated
25/07/2019

Appointment of Chairperson and Members of SFC – In process



Thanks