

Post
DIRECTORATE OF PANCHAYATS
Inward No. 8221
Dated 13/05/24



Government of Goa
"Kautilya" Lekha Bhavan
Directorate of Accounts

Penha De Franca, Alto Porvorim, Bardez-Goa - 403521

No. DA/Control/31-5(II)/2024-25/TR-60/82

Date: 30.04.2024

To,
The Director,
Directorate of Panchayats,
5th Floor, Myles High Corporate Hub,
Patto, Panaji-Goa.

APG
14/5

Act 14/5
14/5

Sub:- Audit Report on the account of the Village Panchayat "Ucassaim Paliem Punola" of Bardez Block for the year 2022-23 conducted during the year 2023-2024.

Sir,

A copy of the Audit Report on the account of the Village Panchayat "Ucassaim Paliem Punola" of Bardez Block for the year 2022-2023 is enclosed herewith for information and necessary action at your end.

A copy of the said reports is also sent to the respective Block Development Officer, for the needful.

Despite recording the observations during the last inspection report, compliance to the previous audit observations has been neglected. Rigorous efforts should be made to comply with the audit observations and compliance report should be submitted to audit without further delay.

Yours faithfully,

(Dilip K. Humraskar)
Director of Accounts

Copy to:-

1. The Chief Executive Officer, North Goa Zilla Panchayats, Panaji.....via email
2. The Block Development Officer, Bardez-Goa.....with a request to send a copy of the report to the concerned Village Panchayat, for due compliance.
3. DDA/Inspection (HQs)
4. Office of the Accountant General, Audit Bhavan "Green Valley", Alto Porvorim-Goa.....via email
5. Office copy
6. Guard file

**AUDIT REPORT OF ACCOUNTS OF THE VILLAGE
PANCHAYAT "UCASSAIM PALIEM PUNOLA" IN BARDEZ
FOR THE BLOCK YEAR 2018-19, 2019-20, 2020-21 & 2021-22**

PART-I

A. Name of the Sarpanch/Dy. Sarpanch:-

Sr.No	Name of the Sarpanch	From	To
1.	George D'Souza	01-04-2018	03-07-2019
2.	Pravandhana Mayekar	04-07-2019	12-08-2019
3.	Anand Gadekar	13-08-2019	31-03-2022

B. Name of the Secretary :-

Sr.No	Name of the Secretary	From	To
1.	Cleifton Azavedo	01-04-2018	15/05/2018
2.	Smita Shetye	16/05/2018	28/05/2018
3.	Cleifton Azavedo	29/05/2018	12/07/2018
4.	Kushali Halarnkar	13/07/2018	04-06-2019
5.	Janice D'Costa	04-06-2019	20-10-2019
6.	Pravin Parab	21-10-2019	31-03-2020
7.	Janice D'Costa	01-04-2020	30-06-2021
8.	Cleifton Azavedo	01-07-2021	31-03-2022

C. Names & Designation of audit parties

Sr.No	Names of the audit parties	Designation
1	Shri. Deepak Velip	Dy. D.A./Insp.
2	Shri. Sanjiv U. Apule	A.A.O.
3	Shri. Subhash Talkatkar	Ex-Head Clerk
4	Shri. Dasharath N.N. Tuenkar	Ex-Accounts Clerk

D. Date of Audit:-

From :- 01/11/2022 to 16/11/2022

E. Period of Audit:-

From:- 01/04/2018 to 31/03/2022

PART - II - INTRODUCTORY

The audit of Accounts of the **Village Panchayat Ucassaim Paliem Punola** in Bardez Block for the year 2018-19, 2019-20, 2020-2021 and 2021-22 was conducted from 01/11/2022 to 16/11/2022 as per the Circular No. 30/7/75Fin(Bud) dated 21/08/1996 issued by Finance (Budget) Department, based on the records furnished by the Panchayat.

The **Village Panchayat Ucassaim Paliem Punola** was sanctioned following types of grants by various agencies for specific purposes. The year-wise details of the grants sanctioned are given below:

Year 2018-19

Sr.No	Type of Grants	Amount in ₹
Administrative Grants		
1	V.P. Member Salary	2,70,000.00
2	Staff Salary	9,00,000.00
3	Matching Grants	4,25,000.00
Development Grants		
4	XIVth Finance Grants	6,79,136.00
5	Garbage Grants	3,00,000.00
Total		25,74,136.00

Year 2019-20

Sr.No	Type of Grants	Amount in ₹
Administrative Grants		
1	V.P. Member Salary	2,16,750.00
2	Staff Salary	4,00,000.00
3	Matching Grants	2,05,330.00
Development Grants		
5	XIVth Finance Grants	16,30,700.00
7	Bio-Diversity Grants	30,000.00
Total		24,82,780.00

Year 2020-21

Sr.No	Type of Grants	Amount in ₹
Administrative Grants		
1.	V.P. Member Salary	3,03,750.00
2.	Staff Salary	2,69,689.00
Development Grants		
3.	XIVth Finance Grants	27,45,275.00
4.	XIVth Finance Grants	17,45,058.00
5.	Garbage Grants	1,50,000.00
6.	GIA Dev. Grants	3,27,759.00
7.	Entertainment	6,000.00
Total		55,47,531.00

Year 2021-22

Sr.No.	Type of Grants	Amount in ₹
Administrative Grants		
1	V.P. Member Salary	4,05,000.00
2	Staff Salary	10,89,319.00
3	Matching Grants	8,50,000.00
Development Grants		
6	XIVth Finance Grants	67,276.00
8	XVth Finance Grants	17,61,064.00
9	Celebration Grants	3,00,000.00
10	Covid-19 Grants	50,000.00
11	Spcl. Grants 60 years of Goa Lib.	50,00,000.00
Total		95,22,659.00

PART -III

The **Village Panchayat Ucassaim Paliem Punola** is maintaining its records in the Form 1 to 11 as per Rule 20, 21 (a) and 25 of the Goa Panchayat, (Accounts, Audit & Custody of Funds) Rules 1997, comprising particulars of Income & Expenditure for all the Grants received i.e Administrative & Development Grants.

I) SUMMARY OF THE ACCOUNTS

Year-wise Receipts and Expenditure of Village Panchayat

Year	Receipt Amount in ₹	Expenditure Amount in ₹
2018-19	42,45,976.00	51,79,419.80
2019-20	39,73,375.00	19,03,361.47
2020-21	71,48,567.63	33,23,108.08
2021-22	1,35,03,344.33	71,39,608.06

II) Year-wise Total Funds/deductions available with the Panchayat are as detailed below:

Year 2018-19		
Sr. No.	Total Funds/deductions as on 31/03/2019	Amount in ₹
1.	Government Grants	19,81,590.39
2.	DRDA Grants	1,112.00
3.	Library Grants	555.00
4.	E.M.D.	1,16,321.00
5.	S.D.	3,13,788.77

6.	Vat (Sales Tax)	6,166.00
7.	Royalty	13,619.00
8.	TCS on Royalty	98.00
9.	Labour Cess	8,197.00
10.	CGST	2,549.00
11.	SGST	2,549.00
12.	Reserve Fund	3,00,000.00
13.	Panchayat Fund	21,07,829.88
Total		48,54,375.04

Year 2019-20

Sr. No.	Total Funds/deductions as on 31/03/2020	Amount in ₹
1.	Government Grants	31,26,833.39
2.	DRDA Grants	1,151.00
3.	Library Grants	575.00
4.	E.M.D.	94,598.00
5.	S.D.	2,11,584.77
6.	Income Tax	1,522.00
7.	Vat (Sales Tax)	6,166.00
8.	Royalty	13,619.00
9.	TCS on Royalty	98.00
10.	Labour Cess	66,889.00
11.	CGST	2,549.00
12.	SGST	2,549.00
13.	Reserve Fund	3,00,000.00
14.	Panchayat Fund	30,96,254.41
Total		69,24,388.57

Year 2020-21

Sr. No.	Total Funds/deductions as on 31/03/2021	Amount in ₹
1.	Government Grants	67,28,570.79
2.	DRDA Grants	1,187.00
3.	Library Grants	592.00
4.	E.M.D.	1,68,147.00
5.	S.D.	2,49,404.77
6.	Income Tax	322.00
7.	Vat (Sales Tax)	6,166.00
8.	Royalty	17,131.00
9.	TCS on Royalty	169.00
10.	Labour Cess	1,33,304.00
11.	CGST	2,549.00
12.	SGST	2,549.00

13.	Reserve Fund	3,24,729.63
14.	Panchayat Fund	31,15,026.93
Total		1,07,49,848.12

Year 2021-22

Sr. No.	Total Funds/deductions as on 31/03/2022	Amount in ₹
1.	Government Grants	95,85,083.79
2.	DRDA Grants	1,223.00
3.	Library Grants	609.00
4.	E.M.D.	1,89,043.00
5.	S.D.	6,27,161.77
6.	Income Tax	4,046.00
7.	Vat (Sales Tax)	6,166.00
8.	Royalty	37,336.00
9.	TCS on Royalty	206.00
10.	Labour Cess	15,52,425.00
11.	CGST	4,212.00
12.	SGST	4,212.00
13.	Reserve Fund	3,70,036.96
14.	Panchayat Fund	47,31,823.33
Total		1,71,13,583.85

III) DETAILS OF UTILIZED / UNUTILIZED GRANTS

The year-wise statement showing details of grants are as follows:-

Year 2018-19

Amount in ₹

S N	Name of Grants	Opening Balance	Amt Sanctioned	Amt Utilized	Amt. Refunded	Closing Balance
1.	V.P. Member Salary	86,674.00	2,70,000.00	2,70,000.00	-	86,674.00
2.	Staff Salary	-	9,00,000.00	6,00,642.00	-	2,99,358.00
3.	Matching Grants	-	4,25,000.00	4,25,000.00	-	-
4.	XIV th Fin Com.	18,40,265.00	6,79,136.00	17,02,267.00		8,17,134.00
5.	XIII th Fin Com.	5,990.00	-	-	-	5,990.00
6.	Garbage Grants	89,687.00	3,00,000.00	2,48,866.00	-	1,40,821.00
7.	GIA Dev. Grants	15,30,517.00	-	4,75,631.00	9,06,560.00	1,48,326.00
8.	Golden Jubilee	12,686.39	-	-	12,686.00	0.39

9.	Sci. & Tech. Grants	4,83,287.00	-	-	-	4,83,287.00
Total		40,49,106.39	25,74,136.00	37,22,406.00	9,19,246.00	19,81,590.39
RDA						
1.	MGNREGA	1,074.00	-	-	-	1,112.00
	Bank interest		38.00			
Total		1,074.00	38.00	-	-	1,112.00
2.	Library	535.00	-	-	-	555.00
	Bank interest		20.00			
Total		535.00	20.00	-	-	555.00

Year 2019-20

Amount in ₹

S N	Name of Grants	Opening Balance	Amt Sanctioned	Amt Utilized	Amt. Refunded	Closing Balance
1.	V.P. Member Salary	86,674.00	2,16,750.00	1,33,840.00	-	1,69,584.00
2.	Staff Salary	2,99,358.00	4,00,000.00	6,99,358.00	-	-
3.	Matching Grants	-	2,05,330.00	2,05,330.00	-	-
4.	XIV th Fin Com.	8,17,134.00	16,30,700.00	1,52,198.00	-	22,95,636.00
5.	XIII th Fin Com.	5,990.00	-	-	5,990.00	-
6.	Garbage Grants	1,40,821.00	-	1,40,821.00	-	-
7.	GIA Dev. Grants	1,48,326.00	-	-	-	1,48,326.00
8.	Golden Jubilee	0.39	-	-	-	0.39
9.	Sci. & Tech. Grants	4,83,287.00	-	-	-	4,83,287.00
10.	Bio_diversity Grants	-	30,000.00	-	-	30,000.00
Total		19,81,590.39	24,82,780.00	13,31,547.00	5,990.00	31,26,833.39
RDA						
1.	MGNREGA	1,112.00	-	-	-	1,151.00
	Bank interest		39.00			
Total		1,112.00	39.00	-	-	1,151.00
2.	Library	555.00	-	-	-	575.00
	Bank interest		20.00			
Total		555.00	20.00	-	-	575.00

Year 2020-21

Amount in ₹

S N	Name of Grants	Opening Balance	Amt Sanctioned	Amt Utilized	Amt. Refunded	Closing Balance
1.	V.P. Member Salary	1,69,584.00	3,03,750.00	4,06,782.00	-	66,552.00

2.	Staff Salary	-	2,69,689.00	2,69,689.00	-	-
3.	XIV th Fin Com.	22,95,636.00	27,45,275.00	7,86,802.00	-	42,54,109.00
4.	XV th Fin Com.	-	17,45,058.00	-	-	17,45,058.00
5.	Garbage Grants	-	1,50,000.00	1,50,000.00	-	-
6.	GIA Dev. Grants	1,48,326.00	3,27,759.00	3,27,759.00	-	1,48,326.00
7.	Golden Jubilee	0.39			-	0.39
8.	Sci. & Tech. Grants	4,83,287.00				4,83,287.00
9.	Bio_diversity Grants	30,000.00	-	4,761.60	-	25,238.40
10.	Entertainment	-	6,000.00	-	-	6,000.00
Total		31,26,833.39	55,47,531.00	19,45,793.60	-	67,28,570.79
RDA						
1.	MGNREGA	1,151.00	-		-	1,187.00
	Bank interest		36.00			
Total		1,151.00	36.00	-	-	1,187.00
2.	Library	575.00	-	-	-	592.00
	Bank interest		17.00			
Total		575.00	17.00	-	-	592.00

Year 2021-22

Amount in ₹

S N	Name of Grants	Opening Balance	Amt Sanctioned	Amt Utilized	Amt. Refunded	Closing Balance
1.	V.P. Member Salary	66,552.00	4,05,000.00	4,05,000.00	-	66,552.00
2.	Staff Salary	-	10,89,319.00	9,03,564.00	-	1,85,755.00
3.	Matching Grants	-	8,50,000.00	8,50,000.00	-	-
4.	XIV th Fin Com.	42,54,109.00	67,276.00	43,21,385.00	-	-
5.	XV th Fin Com.	17,45,058.00	17,61,064.00	1,86,197.00	-	33,19,925.00
6.	GIA Dev. Grants	1,48,326.00	-	-	-	1,48,326.00
7.	Golden Jubilee	0.39	-	-	-	0.39
8.	Sci. & Tech. Grants	4,83,287.00	-	-	-	4,83,287.00
9.	Bio_diversity Grants	25,238.40	-	-	-	25,238.40
10.	Entertainment	6,000.00	-	-	-	6,000.00

11.	Celebration Grants	-	3,00,000.00	-	-	3,00,000.00
12.	Covid-19 Grants	-	50,000.00	-	-	50,000.00
13.	Spcl.Grants for 60 yrs Lib.	-	50,00,000.00	-	-	50,00,000.00
Total		67,28,570.79	95,22,659.00	66,66,146.00	-	95,85,083.79
RDA					-	1,223.00
1.	MGNREGA	1,187.00			-	
	Bank interest		36.00		-	1,223.00
Total		1,187.00	36.00	-	-	609.00
2.	Library	592.00	-			
	Bank interest		17.00		-	609.00
Total		592.00	17.00	-	-	

III) VARIATION BETWEEN BUDGET ESTIMATE AND ACTUAL

A) INCOME

Year	Original budget Estimate	Revised Budget Estimate	Actual Income	Amount in ₹
				Short/Excess
2018-19	59,20,000.00	-	42,45,976.00	16,74,024.00(S)
2019-20	78,45,500.00	48,45,000.00	39,73,375.00	8,71,625.00(S)
2020-21	1,00,38,000.00	-	71,48,567.63	28,89,432.37(S)
2021-22	87,43,000.00	1,09,02,050.00	1,35,03,344.33	26,01,294.33(E)

B) EXPENDITURE

Year	Original Budget Estimate	Revised Budget Estimate	Actual Expenditure	Amount in ₹
				Short/Excess
2018-19	61,55,000.00	-	51,79,419.80	9,75,580.20(S)
2019-20	1,04,96,000.00	32,95,000.00	19,03,361.47	13,91,638.53(S)
2020-21	47,70,000.00	-	33,23,108.08	14,46,891.20(S)
2021-22	37,83,000.00	1,08,63,500.00	71,39,608.06	37,23,891.94(S)

PART – IV – COMMENTS ON TRANSACTIONS

Outstanding audit paras from previous Audit Report in brief:

Year	Paras outstanding	Paras Settled	Balance	Brief Description of para's
1981-82	01	---	01	Para on works RTS
1984-85	01	---	01	Para on works RTS
1994-95	01	--	01	Para on license fee
1999-00	01	---	01	Para-3- works RTS
2004-05	01	---	01	Para on Excess Expenditure
2005-06	01	---	01	Para -9- Budget excess expenditure
2006-07	01	---	01	Works ex-post facto approval
2009-10	01	---	01	Para -9-Works
2010-11	01	---	01	Para -8-Works
2013-14	02	---	02	Para-6-Work maintained for recovery of ₹ 12,896/-
2014-15	02	--	02	Para-8-Service book and leave account. Para-12-Works-Labourcess has not been recovered
2016-17	01	---	01	Para-10- Excess expenditure over budget provision
2017-18	24	19	05	Para-1-Cash book B-I Major irregularities i)- Un-accounted cash amounting to ₹ 32,075/- handed over by Anti-corruption branch. B-II Other irregularities ii) Excess- amount of ₹ <u>1,612/-</u> remitted towards labour cess Para-9- Excess Expenditure over budget provision Para-18- Works Measurement book not produced Para-22- General: Inspections by B.D.O./E.O.V.P. Remaining 16 paras are dropped and commented in the current audit wherever are required.
Total	38	19	19	

The Village Panchayat has not submitted appropriate replies to 5 paras of year 2017-18 and remaining 19 paras are dropped and commented in current audit wherever required.

The pendency of 19 outstanding audit paras are relating to a very old period ranged from 4 to 42 years, which requires due attention and necessary action. It is therefore brought to the notice of Directorate of Panchayat that despite of comments in the previous audits, not a single outstanding para has been got dropped by the village panchayat, in fact, even no efforts were made

to comply the outstanding paras. This issue required to be viewed seriously and every possible effort should be made to get long pending paras settled on priority. Action taken in this regard will be verified in next audit.

PART-V CURRENT -AUDIT

SECTION - A

1. CASH BOOK

The details of the closing balance as per the Cash Book as on 31/03/2019.

1	Closing balance as per Union Bank A/c. No. 531	₹ 24,40,110.42	
	Closing balance as per the Cash book		₹ 24,40,110.42
2	Closing balance as per Union Bank A/c. No. 687	₹ 1,48,863.50	
	Closing balance as per the Cash book		₹ 1,48,863.50
3	Closing balance as per Union Bank A/c. No. 200	₹ 3,69,862.12	
	Closing balance as per the Cash book		₹ 3,69,862.12
4	Closing balance as per Union Bank A/c. No. 383	₹ 1,112.00	
	Closing balance as per the Cash book		₹ 1,112.00
5	Closing balance as per Union Bank A/c. No. 199	₹ 555.00	
	Closing balance as per the Cash book		₹ 555.00
6	Closing balance as per SBI A/c. No.466	₹ 67,878.00	
	Closing balance as per the Cash book		₹ 67,878.00
7	Closing balance as per IndusInd Bank A/c. No.790	₹ 14,93,948.00	
	Closing balance as per the Cash book		₹ 14,93,948.00
8	FDR's	₹ 3,00,000.00	
	Closing balance as per the Cash book		₹ 3,00,000.00
9	Cash in hand	₹ 32,046.00	₹ 32,046.00
	Closing balance as per the Cash book as on 31/03/2019		₹ 48,54,375.04

The details of the closing balance as per the Cash Book as on 31/03/2020.

1	Closing balance as per Union Bank A/c. No. 531	₹ 36,74,395.95	
	Closing balance as per the Cash book		₹ 36,74,395.95
2	Closing balance as per Union Bank A/c. No. 687	₹ 1,25,730.50	
	Closing balance as per the Cash book		₹ 1,25,730.50

3	Closing balance as per Union Bank A/c. No. 200	₹ 3,82,602.12	
	Closing balance as per the Cash book		₹ 3,82,602.12
4	Closing balance as per Union Bank A/c. No. 383	₹ 1,151.00	
	Closing balance as per the Cash book		₹ 1,151.00
5	Closing balance as per Union Bank A/c. No. 086	₹ 29,882.00	
	Closing balance as per the Cash book		₹ 29,882.00
6	Closing balance as per Union Bank A/c. No. 199	₹ 575.00	
	Closing balance as per the Cash book		₹ 575.00
7	Closing balance as per SBI A/c. No.466	₹ 70,215.00	
	Closing balance as per the Cash book		₹ 70,215.00
8	Closing balance as per Indus Ind Bank A/c. No.790	₹ 23,07,763.00	
	Closing balance as per the Cash book		₹ 23,07,763.00
9	FDR's	₹ 3,24,729.63	
	Less: Int. Accrued but not acct.	₹ 24,729.63	
	Closing balance as per the Cash book		₹ 3,00,000.00
10	Cash in hand	₹ 32,074.00	₹ 32,074.00
	Closing balance as per the Cash book as on 31/03/2020		₹ 69,24,388.57

The details of the closing balance as per the Cash Book as on 31/03/2021.

1	Closing balance as per Union Bank A/c. No. 531	₹ 31,67,497.45	
	Closing balance as per the Cash book		₹ 31,67,497.45
2	Closing balance as per Union Bank A/c. No. 687	₹ 3,86,393.50	
	Closing balance as per the Cash book		₹ 3,86,393.50
3	Closing balance as per Union Bank A/c. No. 200	₹ 3,79,269.12	
	Closing balance as per the Cash book		₹ 3,79,269.12
4	Closing balance as per Union Bank A/c. No. 383	₹ 1,187.00	
	Closing balance as per the Cash book		₹ 1,187.00
5	Closing balance as per Union Bank A/c. No. 086	₹ 24,648.40	
	Closing balance as per the Cash book		₹ 24,648.40
6	Closing balance as per Union Bank A/c. No. 199	₹ 592.00	

	Closing balance as per the Cash book	₹ 592.00
7	Closing balance as per SBI A/c. No.466	₹ 72,144.00
	Closing balance as per the Cash book	₹ 72,144.00
8	Closing balance as per IndusInd Bank A/c. No.790	₹ 43,21,385.00
	Closing balance as per the Cash book	₹ 43,21,385.00
9	Closing balance as per IndusInd Bank A/c. No.799	₹ 2,76,738.02
	Closing balance as per the Cash book	₹ 2,76,738.02
10	Closing balance as per IndusInd Bank A/c. No.842	₹ 17,62,930.00
	Closing balance as per the Cash book	₹ 17,62,930.00
11	FDR's	₹ 3,46,930.82
	Less: Int. Accrued but not acct.	₹ 22,201.19
	Closing balance as per the Cash book	₹ 3,24,729.63
12	Cash in hand	₹ 32,334.00
	Closing balance as per the Cash book as on 31/03/2021	₹ 1,07,49,848.12

The details of the closing balance as per the Cash Book as on 31/03/2022.

1	Closing balance as per Union Bank A/c. No. 531	₹ 70,26,211.85
	Closing balance as per the Cash book	₹ 70,26,211.85
2	Closing balance as per Union Bank A/c. No. 687	₹ 3,54,532.50
	Closing balance as per the Cash book	₹ 3,54,532.50
3	Closing balance as per Union Bank A/c. No. 200	₹ 3,91,049.12
	Closing balance as per the Cash book	₹ 3,91,049.12
4	Closing balance as per Union Bank A/c. No. 383	₹ 1,223.00
	Closing balance as per the Cash book	₹ 1,223.00
5	Closing balance as per Union Bank A/c. No. 086	₹ 24,648.40
	Closing balance as per the Cash book	₹ 24,648.40
6	Closing balance as per Union Bank A/c. No. 199	₹ 609.00
	Closing balance as per the Cash book	₹ 609.00
7	Closing balance as per SBI A/c. No.466	₹ 74,111.00
	Closing balance as per the Cash book	₹ 74,111.00
8	Closing balance as per IndusInd Bank A/c. No.790	₹ 1,16,268.00

Closing balance as per the Cash book		₹ 1,16,268.00
9	Closing balance as per IndusInd Bank A/c. No.799	₹ 2,70,429.02
Closing balance as per the Cash book		₹ 2,70,429.02
10	Closing balance as per IndusInd Bank A/c. No.842	₹ 34,52,379.00
Closing balance as per the Cash book		₹ 34,52,379.00
11	Closing balance as per IndusInd Bank A/c. No.719	₹ 50,08,708.00
	Less: Bank Interest	₹ 8,708.00
Closing balance as per the Cash book		₹ 50,00,000.00
12	FDR's	₹ 3,70,036.96
Closing balance as per the Cash book		₹ 3,70,036.96
13	Cash in hand	₹ 32,086.00
Closing balance as per the Cash book as on 31/03/2022		₹ 1,71,13,583.85

After verification the above bank closing balances as per the Cash Book are found to be tallied with the closing balances as per the Bank Pass Book as on **31/03/2019, 31/03/2020, 31/03/2021** and **31/03/2022** respectively. However, following irregularities were found during the course of audit:-

Year	Receipt No.	Actual Amt. in ₹	Amt. shown in the cash book in ₹	Difference in ₹
2018-19	143/59	210.00	710.00	500.00(E)
	144/91	360.00	370.00	10.00(E)
	148/52	320.00	330.00	10.00(E)
	Excess acct. on 01/11/2018	-	5.00	5.00(E)
2021-22	184/45	530.00	630.00	100.00(E)
	Extra Entry 23/08/2021	-	210.00	210.00(E)
Total Excess Amount				₹ 835.00(E)

- 1) The excess amount of ₹ 835/- accounted in cash book of the Village Panchayat is now treated as Panchayat fund.
- 2) Bank reconciliation statement is not prepared and recorded in the cash book.
- 3) Each entry cash book is not attested and Correction/Cancellation /Overwriting are also not attested in the cash book.

- 4) Vouchers are not certified and are not cancelled by endorsement " Paid and cancelled".
- 5) Pass for payment order is not recorded and signed by Sarpanch and Secretary.
- 6) Thumb impression on vouchers is not authenticated.
- 7) Excess Travelling allowance is paid to the staff of the panchayat is to be recovered. Only bus fair is permissible. This should be strictly observed for payment travelling allowance.
- 8) Works sub-vouchers are not enclosed to the vouchers file.
- 9) Assets and property register .i.e. Form 6 is not found in order.
- 10) An amount of ₹ 32,075/- handed over by Anti-corruption Branch to panchayat contains demonetized 31 notes of ₹ 1,000/- amounting to ₹ 31,000/-, however, remaining cash of ₹ 1,075/- has not been found accounted in cashbook.

2. UN-UTILIZATION/ REFUND OF GRANTS

The grants like XIVth Finance commission, XVth Finance commission, GIA grants and V.P. member salary had remained un-utilized for long period. The details of Grants remained un-utilized with the Panchayat as on 31/03/2022 were as under:

S No.	Name of Grants	Un-utilized grants
1.	V.P. Member Salary	66,552.00
2.	Staff Salary	1,85,755.00
3.	XV th Fin Com.	33,19,925.00
4.	GIA Dev. Grants	1,48,326.00
5.	Sci. & Tech. Grants	4,83,287.00
6.	Bio-diversity Grants	25,238.40
7.	Entertainment	6,000.00
8.	60 yrs Lib Cel. Grants	3,00,000.00
9.	Covid-19 Grants	50,000.00
10.	60 yrs Lib. Dev. Grants	50,00,000.00
11.	MGNREGA	1,223.00
12.	Library	609.00
Total		95,86,915.40

The Grants amounting ₹ 95, 86,915.40 were remained un-utilized with Panchayat as on 31/03/2022. Further, GIA grants of ₹ 9,06,560/- and Golden Jubilee Grants of ₹ 12,686/- in year 2018-19, XIII th Finance commission Grants of ₹ 5,990/- in year 2019-20 were refunded by the Village Panchayat.

It may be noted that, after utilizing the grants sanctioned amount, a Utilization Certificates (UCs) should have to be furnished to the Grants Sanctioning Authority as required under GFR 19 in stipulated time. In case the grants are not utilized within the specific time, then necessary approval of extension of time limits has to be obtained from the grants sanctioning authority. Village Panchayat has failed to do so. Blocking of Government funds for long period has adversely affected the development and public works of Panchayat.

As panchayat Funds are jointly administered by the Secretary and the Sarpanch, it is, therefore, their sole responsibility to ensure that there is maximum utilization of Panchayat grants.

3. UNREALISTIC BUDGET ESTIMATES

The Budget estimates of village panchayat indicates that the actual income received was short by ₹ 16,74,024/-, in year 2018-19, ₹ 8,71,625/- in year 2019-20, ₹ 28,89,432/- in year 2020-21 and excess by ₹ 26,01,294/- in year 2021-22 to the revised Budget Estimates of respective years.

The expenditure incurred for was also short by ₹ 9,75,580/- in year 2018-19, ₹ 13,91,638/- in year 2019-20, ₹ 14,46,891/- in year 2020-21 and ₹ 37,23,891/- in year 2021-22 to the revised Budget Estimates of respective years.

The above variations indicates that village Panchayat has failed to prepare realistic budget estimates for the year 2018-19, 2019-20, 2020-21 and 2021-22.

4. EXCESSS EXPENDITURE OVER BUDGET ESTIMATE

The panchayat has incurred excess expenditure over budget provision in year 2018-19, 2020-21 and 2021-22. However, it was observed that no approval for the same has been found obtained from the Competent Authority. The details of excess expenditure incurred over budget provisions are as under:

Year	Expenditure Head	Budget Estimate in ₹	Actual Expenditure In ₹	Excess in ₹
2018-19	Sanitation Public Health & family welfare	65,000.00	2,73,366.00	2,08,366.00
	Public works	15,55,000.00	24,91,152.00	9,36,152.00
	Miscellaneous	3,48,000.00	12,29,088.80	8,81,088.80
2020-21	Sanitation Public Health & family welfare	1,25,000.00	4,69,339.00	3,44,339.00
	Public works	9,50,000.00	12,28,831.00	2,78,831.00
2021-22	Administration	16,61,000.00	17,94,818.00	1,33,818.00
	Sanitation Public Health & family welfare	6,850.00	3,56,343.00	3,49,493.00

	Education and Culture	35,000.00	42,413.00	7,413.00
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Necessary ex- post facto approval for incurring the expenditure excess over the budget estimate may be obtained from the Competent Authority. The action taken in this regard will be verified in the next audit.

5. RDA ACCOUNTS

i) **MGNREGA:** The following are the details position of MGNREGA- (Union Bank of India A/C No. 383)

Year 2018-19

i)	Opening balance as on 01/04/2018	₹ 1,074.00
ii)	Grants rec. during the year 2018-19	-
iii)	Add:-Int. Accrued during the year 2018-19	₹ 38.00
iv)	Less:- Expenditure incurred during the year 2018-19	-
Closing balance as on 31/03/2019		₹ 1,112.00

Year 2019-20

i)	Opening balance as on 01/04/2019	₹ 1,112.00
ii)	Grants rec. during the year 2019-20	-
iii)	Add: Int. Accrued during the year 2019-20	₹ 39.00
iv)	Less: Expenditure incurred during the year 2019-20	-
Closing balance as on 31/03/2020		₹ 1,151.00

Year 2020-21

i)	Opening balance as on 01/04/2020	₹ 1,151.00
ii)	Grants rec. during the year 2020-21	-
iii)	Add:-Int. Accrued during the year 2020-21	₹ 36.00
iv)	Less:- Expenditure incurred during the year 2020-21	-
Closing balance as on 31/03/2021		₹ 1,187.00

Year 2021-22

i)	Opening balance as on 01/04/2021	₹ 1,187.00
ii)	Grants rec. during the year 2021-22	-
iii)	Add: Int. Accrued during the year 2021-22	₹ 36.00
iv)	Less: Expenditure incurred during the year 2021-22	-
Closing balance as on 31/03/2022		₹ 1,223.00

The above closing balances is found to be tallied with the closing balance as per the cash book as on 31/03/2019, 31/03/2020, 31/03/2021 and 31/03/2022 respectively.

The scrutiny of RDA account during audit is only to confirm the closing balance figures only. The audit of the RDA account is carried out by the office of the District Rural Development Agency, Panaji-Goa.

6. **Library Grants:** The following are the details position of Library Grants.
(Union Bank of India A/C No. 199)

Year 2018-19

i)	Opening balance as on 01/04/2018	₹ 535.00
ii)	Grants rec. during the year 2018-19	-
iii)	Add:-Int. Accrued during the year 2018-19	₹ 20.00
iv)	Less:- Expenditure incurred during the year 2018-19	-
Closing balance as on 31/03/2019		₹ 555.00

Year 2019-20

i)	Opening balance as on 01/04/2019	₹ 555.00
ii)	Grants rec. during the year 2019-20	-
iii)	Add: Int. Accrued during the year 2019-20	₹ 20.00
iv)	Less: Expenditure incurred during the year 2019-20	-
Closing balance as on 31/03/2020		₹ 575.00

Year 2020-21

i)	Opening balance as on 01/04/2020	₹ 575.00
ii)	Grants rec. during the year 2020-21	-
iii)	Add:-Int. Accrued during the year 2020-21	₹ 17.00
iv)	Less:- Expenditure incurred during the year 2020-21	-
Closing balance as on 31/03/2021		₹ 592.00

Year 2021-22

i)	Opening balance as on 01/04/2021	₹ 592.00
ii)	Grants rec. during the year 2021-22	-
iii)	Add: Int. Accrued during the year 2021-22	₹ 17.00
iv)	Less: Expenditure incurred during the year 2021-22	-
Closing balance as on 31/03/2022		₹ 609.00

The above closing balances is found to be tallied with the closing balance as per the cash book as on 31/03/2019, 31/03/2020, 31/03/2021 and 31/03/2022 respectively.

The Scrutiny of Grants account during audit is only to confirm the closing balance figures only. The audit of the Library Grants account is carried out by the Directorate of Art and Culture, Panaji-Goa.

7. TAXES

The year-wise statement showing the arrears Current Demand, Collection and Balance is as under:

					Amount in ₹
Year 2018-19					
Name of the Tax	Arrears	Current Demand	Total	Collection	Balance
a) House Tax	1,48,893.00	3,86,244.00	5,35,137.00	3,22,229.00	2,12,908.00
b) Light Tax	8,852.00	9,500.00	18,352.00	7,820.00	10,532.00
c) Professional Tax	80,485.00	1,02,400.00	1,82,885.00	67,850.00	1,15,035.00
d) Cycle Tax	426.00	150.00	576.00	40.00	536.00
e) Sign Board Tax	200.00	310.00	510.00	50.00	460.00
f) Garbage Tax	-	1,19,900.00	1,19,900.00	71,800.00	48,100.00
g) Token House Tax	7,050.00	19,220.00	26,270.00	5,060.00	21,210.00
h) Token Light Tax	130.00	440.00	570.00	110.00	460.00
Total	2,46,036.00	6,38,164.00	8,84,200.00	4,74,959.00	4,09,241.00

					Amount in ₹
Year 2019-20					
Name of the Tax	Arrears	Current Demand	Total	Collection	Balance
a) House Tax	2,12,908.00	4,00,906.00	6,13,814.00	3,76,702.00	2,37,112.00
b) Light Tax	10,532.00	9,770.00	20,302.00	8,910.00	11,392.00
c) Professional Tax	1,15,035.00	1,05,600.00	2,20,635.00	1,40,600.00	80,035.00
d) Cycle Tax	536.00	140.00	676.00	20.00	656.00
e) Sign Board Tax	460.00	310.00	770.00	300.00	470.00
f) Garbage Tax	48,100.00	1,22,100.00	1,70,200.00	1,04,900.00	65,300.00
g) Token House Tax	21,210.00	19,220.00	40,430.00	16,910.00	23,520.00
h) Token Light Tax	460.00	440.00	900.00	350.00	550.00
Total	4,09,241.00	6,58,486.00	10,67,727.00	6,48,692.00	4,19,035.00

					Amount in ₹
Year 2020-21					
Name of the Tax	Arrears	Current Demand	Total	Collection	Balance
a) House Tax	2,37,112.00	4,21,402.00	6,58,514.00	4,12,024.00	2,46,490.00
b) Light Tax	11,392.00	10,020.00	21,412.00	9,370.00	12,042.00
c) Professional Tax	80,035.00	1,05,150.00	1,85,185.00	92,900.00	92,285.00
d) Cycle Tax	656.00	140.00	796.00	20.00	776.00
e) Sign Board Tax	470.00	310.00	780.00	250.00	530.00
f) Garbage Tax	65,300.00	1,24,500.00	1,89,800.00	1,08,100.00	81,700.00
g) Token House Tax	23,520.00	19,220.00	42,740.00	24,990.00	17,750.00
h) Token Light Tax	550.00	440.00	990.00	530.00	460.00
Total	4,19,035.00	6,81,182.00	11,00,217.00	6,48,184.00	4,52,033.00

					Amount in ₹
Year 2021-22					
Name of the Tax	Arrears	Current Demand	Total	Collection	Balance
a) House Tax	2,46,490.00	4,32,159.00	6,78,649.00	3,16,179.00	3,62,470.00
b) Light Tax	12,042.00	10,090.00	22,132.00	7,670.00	14,462.00

c) Professional Tax	92,285.00	1,09,150.00	2,01,435.00	69,900.00	1,31,535.00
d) Cycle Tax	776.00	150.00	926.00	260.00	666.00
e) Sign Board Tax	530.00	610.00	1,140.00	690.00	450.00
f) Garbage Tax	81,700.00	1,28,100.00	2,09,800.00	95,100.00	1,14,700.00
g) Token House Tax	17,750.00	19,220.00	36,970.00	12,380.00	24,590.00
h) Token Light Tax	460.00	440.00	900.00	280.00	620.00
i) EHN HT	-	28,740.00	28,740.00	28,740.00	-
j) EHN LT	-	250.00	250.00	250.00	-
Total	4,52,033.00	7,28,909.00	11,80,942.00	5,31,449.00	6,49,493.00

The Panchayat has collected an amount of ₹ 4,74,959/- in 2018-19, ₹ 6,48,692/- in 2019-20, ₹ 6,48,184/- in 2020-21 and ₹ 5,31,449/- in 2021-22 towards the various taxes, which is 53.72%, 60.75%, 61.35% and 45%, respectively, of total demand for the respective year.

Above percentages of collection of taxes indicate that the action of the Panchayat in respect of collection of taxes is very casual. Despite of observations raised in previous audits, the Panchayat failed to give due attention in collecting of revenue as well as accumulated arrears. The efforts of Village Panchayat has failed to recover the taxes as the taxes amounting to ₹ 6,49,493/- were outstanding as on 31/03/2022.

As per Sub-Section (3) of Section 154 of the Goa Panchayat Raj Act, 1994, Village Panchayat is empowered to issue notices to defaulter of taxes and revenue arrears and levy 10% penalty to outstanding arrears recoverable under Sub-Section (4). Thus, it was observed that provisions of Panchayat Raj act have been violated in failure to recover the arrears. Further, as per section 153 of the Goa Panchayat Raj Act, 1994 the Village Panchayat has to revise the rates and Taxes once in three years by minimum increase of 10%. It was however noticed that House Tax was revised in 2018-16. It is also noticed that the assessment of House Tax has not done for years together. Thereafter no action has been taken to assess the house tax as prescribed in Goa Panchayat Raj Act 1994. It was also informed that professional tax has been revised after every five years. Therefore, the Village Panchayat is required to take remedial action for revision/assessment and recovery of all outstanding taxes along with the prescribed penalty from the defaulters.

8. RENT

The Panchayat has leased out 01 of its premises on rental basis. The year-wise details of the rent collection are as follows:

Amount in ₹						
Year	Name of Premises	Arrears	Current Demand	Total	Collection	Balances
2018-19	Tel. Exch. Ucassaim	3,570.00	14,280.00	17,850.00	8,330.00	9,520.00
	Total	3,570.00	14,280.00	17,850.00	8,330.00	9,520.00
2019-20	Tel. Exch. Ucassaim	9,520.00	14,280.00	23,800.00	11,900.00	11,900.00

	Total	9,520.00	14,280.00	23,800.00	11,900.00	11,900.00
2020-21	Tel. Exch. Ucassaim	11,900.00	14,280.00	26,180.00	15,470.00	10,710.00
	Total	11,900.00	14,280.00	26,180.00	15,470.00	10,710.00
2021-22	Tel. Exch. Ucassaim	10,710.00	14,280.00	24,990.00	11,900.00	13,090.00
	Total	10,710.00	14,280.00	24,990.00	11,900.00	13,090.00

The village panchayat had ₹ 13,090/- as accumulated arrears of rent as on 31/03/2022. The village panchayat has to take remedial action to collect the accumulated arrears of rent along with prescribed penalties from the defaulters as per the provisions specified in the Goa Panchayat Raj Act 1994.

Further, the agreement executed between the village panchayat and the parties who had taken the premises of the Village panchayat has not been renewed since from 2019 onwards.

9. CONSTRUCTION ACTIVITIES

i) CONSTRUCTION LICENCES

V.P Sarpanch certified:

That Panchayat has issued fourteen Construction licenses within its jurisdiction vide Certificate No. VP/UPP/2022-23/752 dated 17-10-2022 during the year 2018-19 and collected ₹ 2,22,700/-

That Panchayat has issued nine Construction licenses within its jurisdiction vide Certificate No. VP/UPP/2022-23/767 dated 21-10-2022 during the year 2018-19 and collected ₹ 3,79,900/-

That Panchayat has issued five Construction licenses within its jurisdiction vide Certificate No. VP/UPP/2022-23/780 dated 22-10-2022 during the year 2018-19 and collected ₹ 31,284/-

And, as per certificate No. VP/UPP/2022-23/787 dated 27-10-2022 the Panchayat has issued eighteen construction licenses during the year 2021-22 and collected ₹ 6,77,644 /-.

ii) ILLEGAL CONSTRUCTION

V.P Sarpanch certified vide Certificate No. VP/UPP/2022-23/753 dated 17-10-2022 vide Certificate No. VP/UPP/2022-23/766 dated 21-10-2022 vide Certificate No. VP/UPP/2022-23/785 dated 27-10-2022 certified vide Certificate No. VP/UPP/2022-23/786 dated 27-10-2022 that panchayat had detected illegal construction cases within its jurisdiction during the year 2018-19, 2019-20, 2020-21 and 2021-22 respectively. The year-wise details of illegal construction cases pending are as follow:

1) Nos. of Illegal Construction cases on 01/04/2018	28
2) Illegal Construction cases detected during the period 2018-22	15

3) Nos of illegal construction cases settle/ disposed during the period 2018-22	4
Total cases pending for settlement up to 31/03/2022	39

There were 39 cases of illegal constructions in the Village Panchayat as on 31/03/2022. The village Panchayat has managed to dispose off/settle 4 of the illegal construction cases during the period 2018-22.

As per the provision of Section 66 of the Goa Panchayat Raj Act, 1994 no person shall erect any building or alter or add any existing building or reconstruct any building without the written permission from Panchayat and payment of fees. However, it is noticed that, the houses are constructed without obtaining Village Panchayat's permission. Non- regularization of above illegal constructions resulted in loss of revenue of the Panchayat. The Village Panchayat should take curative action in the matter immediately.

Action taken and result thereof may be intimated to audit.

10. REFUND OF E.M.D AND SECURITY DEPOSITS

It was observed during audit that the Village Panchayat had a balance of ₹ 1,89,043/- as E.M.D and ₹ 6,27,161/- as Security Deposits as on 31/03/2022, which includes EMD's and Security Deposits unclaimed for more than 3 years.

The section 19 of C.P.W.D. Manual 2007, states that the E.M.D given by the contractors except the successful contractor should be refunded immediately after completion of opening of tender process or within a week time from the date of opening the tender. It may please be stated whether any action has been initiated to refund/ forfeit the EMD's /Security Deposits which is lying with the Panchayat for more than three years. If not, then the unclaimed EMD's and Security Deposits lying with Panchayat more than three years may be treated as lapsed deposits and accordingly forfeited to the Panchayat account as revenue of Village Panchayat.

11. VIOLATION OF STATUTORY PROVISION TOWARDS PROVIDENT FUND BENEFITS

The circular No. 19/33/DA/PAN/STAFF/PAN/05/3947 dated 18/11/2005 and circular No. 19/31/DA/STAFF/09/3937 dated 21/10/2009 issued guidelines about implementation of provident fund, Gratuity, pensionary benefits etc to the permanent staff of the Panchayats. However, it was observed that except village Panchayat Secretary, no recoveries or provision towards provident fund and benefits have been made applicable to other regular staff of the Panchayat. Non recovery of provident fund from the monthly salaries of the regular staff amounts to violation of Employee's Provident funds regulations.

Despite of observations raised in earlier audit reports of the village panchayat no action has been taken by the village panchayat in the matter. Appropriate action may be taken against the above referred order and subsequent amendments/Notifications/Circulars/Orders issued in this regards by the Government from time to time.

Action taken in this regard will be verified in next audit.

12. SURETY BOND OF V.P. SECRETARY

The V.P. secretary is handling cash transactions of the village Panchayat; however, the mandatory security/Surety bond has not been furnished by the secretary although observation on the same has been raised in previous audits. It may be noted that as per under rules 4(3) of the Goa Panchayat (Accounts, Audit and Custody of Funds) Rules, 1997, the Secretary shall furnish a security in such form and for such amount as may be specified by Director. Further, as per Rule 4(4), the Director of Panchayats may also demand a security from such persons as are actually in charge of cash transaction of a Panchayat.

The Panchayat Secretary should take immediate action for furnishing security. Action taken by Panchayat Secretary in this regard will be verified during next audit.

13. IRREGULARITIES IN EXECUTION OF WORKS

The Panchayat has undertaken and paid for works executed under Panchayat Fund, GIA Grants and Grants sanctioned by the various agencies during the period from 01.04.2018 to 31.03.2022 as per the statement of works submitted to audit. The relevant work files were checked during the course of audit and the following irregularities were observed:-

1. Envelopes containing the tender papers are not numbered serially. It may be ensured in future that all envelopes should be numbered serially in red ink pen and same number should record on the tender documents after opening. Corrections/Cancellations/Over writings, if any, should be recorded in the schedule and initialed by the person witnessing the opening of tender.
2. The panchayat has executed works of "Construction of path way from St. Joseph Apartment to Amit Humber house, Ucassim in year 2018-19 amounting ₹ 4,51,688/-. However, the measurement book of the same has not been produced to the audit for verification.
3. On verification of Measurement book, it has been observed that Pass and Pay order" has not been recorded below the Memorandum of Payment. Further, voucher Number, cheque number, amount and date of payment has been recorded in the measurement book.
4. The Performance Guarantee @ 5% of the tendered value has not been obtained from the contractors before commencement of work, thus allowing the contractor undue financial benefits.
5. Excess /Saving statement is not enclosed to final bill wherever required.

6. The work orders were issued in a simple letter form. The same should be issued in from 10 or 11 as the case may be, as per CPWD Manual. The work order should be contained the percentage quoted, estimated Cost, the tendered amount and period allowed to complete the must be part of the works orders. Also stipulated date of commencement and completion must be worked out and entered at bottom left hand side of the work order. This will facilitate to find out the delays in starting and competing the work and working of fines on delay period etc.
7. CPWD Form-7/Form-8 had been kept in the file without entering the details of Contract and without signatures of Sarpanch and Contractor on each page of Form. The Secretary should ensure that the CPWD Form-7/Form-8 be duly completed in all respects and signed by Sarpanch and Contractor each page of Form.
8. The First and final bills/ RA bills had been signed by the B.D.O./E.O.R.E. keeping blank the details of Memorandum of payment. The B.D.O./E.O.R.E. should ensure that the details of the Memorandum of Payment of First and final bills/ RA bills be completely filled in before passing the contractor bills for payment.

14. NON-REMITTANCE OF STATUTORY DEDUCTIONS IN GOVERNMENT TREASURY

The statutory deduction like income tax, Royalty, GST and Labour cess deducted from the contractor's bill for execution various Village Panchayat works have not been remitted in the Government Treasury under appropriate Head of Accounts within the prescribed time limit. The year-wise un-remitted statutory deductions are as under:

Statutory Deductions	Amount in ₹			
	2018-19	2019-20	2020-21	2021-22
Income Tax	-	1,522.00	322.00	4,046.00
Vat (Sales Tax)	6,166.00	6,166.00	6,166.00	6,166.00
Royalty	13,619.00	13,619.00	17,131.00	37,336.00
TCS on Royalty	98.00	98.00	169.00	206.00
Labour Cess	8,197.00	66,889.00	1,33,304.00	15,52,425.00
CGST	2,549.00	2,549.00	2,549.00	4,212.00
SGST	2,549.00	2,549.00	2,549.00	4,212.00

Above statement reflects the irresponsible trend in timely remittance of the statutory deductions. The Panchayat Secretary should take immediate action in this regard to avoid fines/penalties from the concerned Departments.

15. FINANCIAL POSITION OF THE PANCHAYAT DURING THE PERIOD 2018-22

The Panchayat had an amount of ₹ 21,07,829.88 as on 31/03/2019, ₹ 30,96,254.41 as on 31/03/2020, ₹ 31,15,026.93 as on 31/03/2021 and ₹ 47,31,823.33 as on 31/03/2022, in their Panchayat Fund Account. This shows that the financial position of the Panchayat was satisfactory during the period 2018-22. However, the Panchayat should make sincere efforts to recover the amount of arrears of Taxes / Rents along with prescribed penalty from the defaulters to avail the

benefits of matching Grants sanctioned by the Directorate of Panchayat and to further strengthen the financial position of the Panchayat.

16. MAINTENANCE OF BOOKS OF ACCOUNTS

On the last working day of the month the Panchayat Secretary should record a certificate in the cash book to the effect that cash on hand has been physically verified and closing balance agrees both with cash in hand and cash in bank as verified from the Pass Book Certificate. However, during the course of audit, it is observed that such certificate is pasted to the cash book. The same is not permitted. The Panchayat Secretary should ensure that there is no such practice in future.

No white ink shall be used for correction in any account books. Corrections shall be made, if required, in red ink by drawing a line through the wrong entry and writing the correct figure in a nearby space. All such corrections shall be properly attested by the Secretary and the Sarpanch.

17. MONTHLY AND ANNUAL ACCOUNTS

As per rule 21 of the Goa Panchayat (Accounts, Audit and Custody of Funds) Rules, 1997, every Panchayat shall, at the end of each month as well as at the end of the year, prepare an Account in Form No.10 showing the receipts and payments classified under the several Heads of Account contained in the Budget Estimates. However, it is observed that statements are pasted to the Register which is not acceptable. The Panchayat Secretary should ensure that there is no such practice in future and the B.D.O. should issue necessary instructions in this regard to all the Panchayat Secretaries under his jurisdiction.

18. APPLICABILITY OF PANCHAYATI RAJ ACCOUNTING SOFTWARE (PRIASOFT)

The Accounts maintained by the Village Panchayat and statements furnished by the Village Panchayat for audit were erroneous due to error of omission, error of commission, error of compensation etc. In the view of above, it is suggested for implementation of computerized accounting and therefore, applicability of **Panchayati Raj Accounting Software (Priasoft)** may be ascertained in order to bring transparency and accountability in the maintenance of accounts.

19. FUNCTION OF THE GRAM SABHA

1. The Village Panchayat should constitute two Supervisory Committees as per the section 6 (2) of the Goa Panchayat Raj Act / Rules to supervise the Panchayat works, Schemes and other activities. The committees should submit their report to the Panchayat and place the copy of the report in the Gram Sabha Meeting for an appropriate decision.

2. As per Section 6 (8) of the Act ibid, the Panchayat should constitute two or more Ward Development Committees for keep proper on development activities of wards.

3. As per Section 6 (3) of the Act ibid, the Government should constitute Vigilance Committee to oversee the different works/schemes and other activities of the Panchayat.

However, it has been observed that the monthly and quarterly Gram Sabha meetings were taken regularly but as informed by the secretary neither Supervisory Committee nor Vigilance Committee found functioning during the period.

20. FAILURE TO CONDUCT ANY INSPECTION BY B.D.O./E.O.V.P

As per the order No. 19/DP/4(5)/Staff/17-18/2840 dated 30/04/2018, the Block Development Officer (BDO) should conduct at least 2 inspections and Extension officer VP (EOVP) should conduct at least 3 inspections of the Village Panchayat.

The year wise inspections conducted by BDO and E.O.(VP) are as under:

Year	No. of Inspections			
	B.D.O.		E.O.(VP)	
	Required	Carried	Required	Carried
2018-19	2	2	3	---
2019-20	2	---	3	---
2020-21	2	1	3	1
2021-22	2	---	3	---

Above statement reveals that the B.D.O. /E.O.V.P. fail to conduct required number of inspection during the period 2018-22. Further, B.D.O. Bardez has failed to furnish proper justification for non compliance of above requirements, instead signed on incomplete Forms Regarding Inspection of Village Panchayat issued by Directorate of Accounts to produce the same to Audit team at the time of Audit of the Panchayat.

Non-compliance of above requirement may be justified and in future B.D.O. /EO (V.P.) should ensure that the prescribed numbers of inspections are carried out at regular intervals in order to have control over the Administration of the Panchayat.

21. GENERAL

The B.D.O. should also ensure to take appropriate action on the following points:


As per Rule 4 (3) of the Goa Panchayat (Accounts, Audit and Custody of Funds) Rule 1997, the Secretary shall furnish the security bond in such a form and for such an amount as may be prescribed by the Director of Panchayat.

- a) As per Section 113 (1) of the act, the salary and allowances of the Secretary shall be drawn from the Panchayat funds.
- b) Panchayat Secretary shall maintain the personal cash register in terms of Circulars No. ACB/Vigilance/404/1066 dated 22/03/2004 from Vigilance Department, Panaji.
- c) As per Section 5(i) and (ii) of the Act, there shall be minimum 4 (four) each ordinary and special Gram Sabha meetings of the Panchayat during every year. Action at b (i), (ii) & (iii) should be initiated and compliance should be reported to Audit.

Despite recording the observation during the last inspection report compliance to the previous audit observations are still awaited. Meticulous efforts should be made to comply with the audit observations without further delay.

DISCLAIMER

The inspection report has been prepared on the basis of information furnished and made available by the **Village Panchayat Ucassaim Pallem Punola**. The office of the Directorate of Accounts disclaims responsibility for any misrepresentation and non information on the part of auditee.


Dy. Director of Accounts/IC
Directorate of Accounts
Panaji-Goa

VILL
PUNOL

village Panchayat Ucaassam Palhem Punol
for the year 2018-2019

FORM
(See Rule)
Monthly / Annual / Account of Income and

Particulars of Income	Amount	Particulars of Receipt	Amount
INCOME		B/F	3382743
1) Closing of the last Month/Year	5787818.84	5) Proceeds of other loans etc	-
Budget Head	2149136		
2) Grants from Govt.			
i) Special			
Staff salary	900000		
member salary	270000		
Garbage grant	300000		
XIV Finance Grant	679136		
2149136			
ii) General		6) Sale Proceeds	
Matching grant	425000	Tender forms	76800
3) Other Grants			
i) Local Authorities			
ii) Private			
4) Proceeds of taxes fees etc under Sec. 153 of the Act.	808607	7) Extraordinary Receipt	786433
Taxes		END	114139
House Tax	322229	security deposit	170555
Light Tax	7820	Income tax	22742
Garbage Tax	71800	Royalty	10480
Prof. Tax	67850	Labour cess	22742
Cycle Tax	40	CGST	14879
Sign Board	50	SGST	14879
Token no. (H.T.)	5060	TCS on Royalty	98
Token no. (L.T.)	110	Rent (BSNL)	8880
474959		chair rent	18555
Fees		Room rent (1 month)	59850
Construction Licence	222700	Bank interest	192384
Certificate	14730	Hall rent	3500
RBO fees	2256	ODF Payment	150000
HT transfer fees	49000	786433	
Certified copy	56		
RTI	1812		
NOC	22050		
fine	21044		
333648			
Total Receipts		Total Receipts	4245976
Grand-Total		Grand Total	10033794.84
C/F	3382743		

Expenditure of V.P. Occasion *Pallem Pundla* Panchayat for the year 2018-19

Amount Particulars of Expenditure	Amount	Amount Particulars of Expenditure	Amount
EXPENDITURE		B/F	
1) Closing of the last Month/Year		6) Education and Culture -	10728-7
		National festival 8220	
		Newspaper bill 2508	
		10728	
Budget Head	11212021	7) Rural Housing	-
1) Administration		8) Drinking Water	-
Staff Salary 600642		9) Poverty alleviation Programme	-
Member Salary 270000		10) Libraries	
Printing 12840		Libraries 53883	53883
Advertisement 9261		11) Rural Sanitation	
Stationary 24059		12) Construction and Maintenance of slaughter house and cattle pounds	
G.S (publication/ans) 20800			
Travelling exp 28300			
Bonus to staff 13816			
Sweeper charges 41000			
Payment to CA 34354			
Others 59630			
2) Sanitation Public Health and Family Welfare	273366		
cleaning of drain 6500			
cleaning of public well 5000			
cutting of bushes 1800			
disposal of road debris 10000			
Dry plastic collection 24886			
disposal of death body 1200			
273366			
3) Public Works	2491152		
Purchase of electric material 45056			
Purchase of grass cutter 49900			
Purchase of mobile 8300			
Purchase of Inverter 45180			
V.P. Funds works 156654			
XIV Finance works 170267			
GIA work 483795			
2491152			
4) Planning and Development	0	13) Miscellaneous	1229088.8
		Refund of GMD 63206	
		Refund of security deposit 19124	
		Payment of income tax 22742	
		Payment of SGST 14879	
		Payment of CGST 14879	
		Payment of labours 18727	
		RTI excess amt. refunded 152	
		ODP Payment 150000	
		Bank Commission 13488	
		Refunded GIA amt 906560	
		Refunded amt of hall 3500	
		Refunded of golden jubilee amt 12686	
		TDS deducted on RTI 1285	
		1229088.8	
5) Social Welfare	0		
		Expenditure Total	5179419.8
		Closing Balance	10754275.00

DETAIL OF THE BALANCE

1. 1) Union bank of India 531
2. 2) Union bank of India 3687
3. 3) Union bank of India 50200
4. 4) Union bank of India 50383
5. 5) Union bank of India 51199
6. 6) State bank of India 5460
7. 7) Industrial bank 40790
8. 8) Industrial bank 74597799
9. 9) Fixed deposit
10. 10) Cash in hand (all denomination)
11. 11) Cash in hand

2440110 = 42
148863 = 50
369862 = 12
1112 = 00
555 = 00
67878 = 00
1493948 = 00
000 = 00
300000 = 00
32000 = 00
46 = 00

Total

4854375 = 04

DETAILS OF FUNDS

1. Govt. Grants
2. R.D.A. Grants
3. Library Grant
4. E.M.D.
5. Security
6. Income Tax
7. TCS on Royalty
8. Royalty
9. Sales Tax/VAT
10. C.A.S.T.
11. B.C.S.T.
12. Labour cess
13. Reserve fund
14. Panchayat fund

1981590 = 39
1112 = 00
555 = 00
116321 = 00
313788 = 77

198 = 00
13619 = 00
6166 = 00
2549 = 00
2549 = 00
3197 = 00
300000 = 00

2107829 = 88

Total

48,54,375 = 04

Certified that the closing balance as shown in the account has been compared with that shown in the Cash Book, Bank Book and found to be correct.

Difference if any

The difference of Rs.
Book is due to be the reason that:-

Between the Pass book and Cash

CERTIFICATE

I have examined the foregoing accounts and I have obtained all the information and explanation that I required and subject to the observation in the separate Audit Report/Note. I certify as a result of my audit, that in my opinion, these accounts were properly drawn up so as to exhibit a true and fair view of the State of Affairs of the Panchayat according to the best my information and explanations given to me and as shown by the books of the Panchayats.

Deputy Director of Accounts/Insp.

FORM
(See Rule)

Monthly / Annual / Account of Income and

Particulars of Income	Amount	Particulars of Receipt	Amount
INCOME		B/F	
1) Closing of the last Month/Year	4854375.04	5) Proceeds of other loans etc	-
Budget Head			
2) Grants from Govt.	2482780		
i) Special			
staff salary 400000			
member salary 216750			
XIV finance grant 1630700			
Biodiversity 30000			
	227748		
ii) General		6) Sale Proceeds	4800
Melzheng grant 205330		Tender forms 4800	
3) Other Grants			
i) Local Authorities			
ii) Private			
		7) Extraordinary Receipt	357260
4) Proceeds of taxes fees etc under Sec. 153 of the Act.	1128535		
Taxes 648692			
Fees 479843			
Total Receipts		Total Receipts	3973375
Grand Total		Grand Total	8827750.04

Expenditure of V.P.U Camam Palas, Panchayat for the year 2019-2020

Amount Particulars of Expenditure	Amount	Amount Particulars of Expenditure	Amount
EXPENDITURE		B/F	
1) Closing of the last Month/Year	-	6) Education and Culture	27099
Budget Head		7) Rural Housing	
1) Administration	126462.64	8) Drinking Water	
		9) Poverty allevation Programme	
2) Sanitation Public Health and Family Welfare	29141.04	10) Libraries	
		11) Rural Sanitation	
3) Public Works	152198	12) Construction and Maintenance of slaughter house and cattle pounds	
Xiv fence 152198			
4) Planning and Development		13) Miscellaneous	165028.47
5) Social Welfare			
		Expenditure Total	190336.47
		Closing Balance	6924388.57

DETAIL OF THE BALANCE

1) Union bank A/C NO. 531	3674395 = 95
2) Union bank A/C NO. 3687	125730 = 50
3) Union bank A/C NO. 50200	382602 = 12
4) Union bank A/C NO. 50383	1151 = 00
5) Union bank A/C NO. 51199	575 = 00
6) SBI A/C NO. 5466	70215 = 00
7) Indulnd bank NO. 4790	2307763 = 00
8) Indulnd bank NO. 74597790	N/A
9) Union bank NO. 40086	29882 = 00
10) Indulnd bank 705465	N/A
11) Indulnd bank NO. 86089	N/A
12) Fixed deposit	300000 = 00
13) Cash in hand (old denomination)	3200 = 00
14) Cash in hand	74 = 00
Total	69,24,888 = 57

DETAILS OF FUNDS

1. Govt. Grants	-	3126833 = 39
2. R.D.A. Grants	-	1151 = 00
3. E.M.D. grants	-	575 = 00
4. Security	-	94598 = 00
5. Income Tax	-	211584 = 77
6) TDS on Royalty	-	1522 = 00
7) Royalty	-	98 = 00
8) Sales tax	-	13619 = 00
9) Any other SGST	-	6166 = 00
10) C&T	-	2549 = 00
11) Panchayat Fund	-	2549 = 00
12) Reserve fund	-	66889 = 00
13) Panchayat fund	-	300000 = 00
Total	-	3096254 = 41
Total	-	6924888 = 57

Certified that the closing balance as shown in the account has been compared with that shown in the Cash Book, Bank Book and found to be correct.

Difference if any

The difference of Rs.
Book is due to be the reason that:-

Between the Pass book and Cash

V. P. UCASSAM
SARDAR
PUNOLA
CERTIFICATE

I have examined the foregoing accounts and I have obtained all the information and explanation that I required and subject to the observation in the separate Audit Report/Note. I certify as a result of my audit, that in my opinion, these accounts were properly drawn up so as to exhibit a true and fair view of the State of Affairs of the Panchayat according to the best my information and explanations given to me and as shown by the books of the Panchayats.

Deputy Director of Accounts/Insp.
Government of Goa.



Monthly / Annual / Account of Income and

Particulars of Income	Amount	Particulars of Receipt	Amount
INCOME		B/F	
1) Closing of the last Month/Year	6924388	5) Proceeds of other loans etc	-
Budget Head	5547531		
2) Grants from Govt.			
i) Special			
Staff Salary	269689		
Member Salary	303750		
Grant in Aid	327759		
XIV fund	2745275		
XV fund	1745058		
Grant in Aid	150000		
Entertainment	6000		
ii) General	5547531	6) Sale Proceeds	47200
		Tender forms	47200
3) Other Grants			
i) Local Authorities			
ii) Private			
		7) Extraordinary Receipt	765947
4) Proceeds of taxes fees etc under Sec. 153 of the Act.	787889		
Taxes	648184		
Fees	139705		
Total Receipts		Total Receipts	7148567
Grand Total		Grand Total	14072956

Expenditure of Wassaim Palam Panchayat for the year

Amount Particulars of Expenditure	Amount	Amount Particulars of Expenditure	Amount
EXPENDITURE		B/F	
1) Closing of the last Month/Year		6) Education and Culture	1118
Budget Head		7) Rural Housing	
1) Administration	1567123	8) Drinking Water	
		9) Poverty alleviation Programme	
2) Sanitation Public Health and Family Welfare	469339	10) Libraries	
		11) Rural Sanitation	
3) Public Works	1228831	12) Construction and Maintenance of slaughter house and cattle pounds	
Panchayat fund 29400			
XIV finance fund 786802			
GIA works 412629			
1228831			
4) Planning and Development		13) Miscellaneous	466341 = 08
5) Social Welfare			
		Expenditure Total	3323108 . 08



DETAIL OF THE BALANCE

1. A/c no. 531	—	3167497245
2. A/c no. 3687	—	386393250
3. A/c no. 50200	—	379269212
4. A/c no. 50383	—	118720
5. A/c no. 51199	—	592200
6. A/c no. 5466	—	72144200
7. A/c no. 4790	—	4321383200
8. A/c no. 74597790	—	276738202
9. A/c no. 40086	—	24648240
10. A/c no. 7055465	—	Nil
11. A/c no. 860039	—	Nil
12. A/c no. 638842	—	1762930200
13. Reserve fund (FD)	—	324729263
14. Cash in hand (Cold Storage)	—	32000200
15. Cash in hand	—	334200

Total 10749848212

DETAILS OF FUNDS

1. Govt. Grants	—	6728570279
2. R.D.A. Grants	—	1187200
3. Library grant	—	592200
4. E.M.D.	—	168147200
5. Security	—	249404277
6. Income Tax	—	322200
7. Royalty	—	17131200
8. TCS on Royalty	—	169200
9. Sale tax	—	6166200
10. SGT	—	2549200
11. CGST	—	2549200
12. Labour cess	—	133304200
13. Reserve fund (FD)	—	324729263
14. Panchayat Fund	—	3115026293

Total 10749848212

Certified that the closing balance as shown in the account has been compared with that shown in the Cash Book, Bank Book and found to be correct.

The difference of Rs.
Book is due to be the reason that:-

Difference if any
Between the Pass book and Cash

SAR PANCH

CERTIFICATE
USSAIM PALIEM PUNOLA
BARDEZ - GOA

I have examined the foregoing accounts and I have obtained all the information and explanation that I required and subject to the observation in the separate Audit Report/Note. I certify as a result of my audit, that in my opinion, these accounts were properly drawn up so as to exhibit a true and fair view of the State of Affairs of the Panchayat according to the best my information and explanations given to me and as shown by the books of the Panchayats.

FORM
(See Rule)

Monthly / Annual / Account of Income and



Particulars of Income	Amount	Particulars of Receipt	Amount
INCOME		B/F	
1) Closing of the last Month/Year		5) Proceeds of other loans etc	-
Budget Head			
2) Grants from Govt.	9655382		
i) Special			
Staff Salary	1089318		
member salary	405000		
XV finance grants	1761064		
Goa liberalisation grants	5000000		
Golden grant	300000		
Covid grant	50000		
ii) General	8605382	6) Sale Proceeds	60000
Matching grants	850000	Tender forms	60000
3) Other Grants			
i) Local Authorities			
ii) Private			
4) Proceeds of taxes fees etc under Sec. 153 of the Act.	1367602	7) Extraordinary Receipt	2620360.38
Taxes	531449		
fees	836153		
Total Receipts		Total Receipts	13503344.28
Grand Total		Grand Total	24253192.45

Expenditure of *Ucayim Palen* Panchayat for the year



Amount Particulars of Expenditure	Amount	Amount Particulars of Expenditure	Amount
EXPENDITURE		B/F	
1) Closing of the last Month/Year		6) Education and Culture	42413 ✓
Budget Head		7) Rural Housing	
1) Administration	1794818 ✓	8) Drinking Water	
		9) Poverty allevation Programme	
2) Sanitation Public Health and Family Welfare	356343 ✓	10) Libraries	
		11) Rural Sanitation	
3) Public Works	4679288 ✓	12) Construction and Maintenance of slaughter house and cattle pounds	
<i>Panchayat fund 154220</i>			
<i>XIV finance work 433887</i>			
<i>XV finance work 186197</i>			
<i>4679288</i>			
4) Planning and Development		13) Miscellaneous	266746 = 96 ✓
5) Social Welfare			
		Expenditure Total	7139608 = 96 ✓
		Closing Balance	17113583 = 85 ✓
		Grand Total	24253192 = 45 ✓

ount

DETAIL OF THE BALANCE

1. A/c. 531	-	7026211=85
2. A/c. 3687	-	354532=00
3. A/c. 50200	-	391049=12
4. A/c. 50383	-	122320
5. A/c. 51199	-	609200
6. A/c. 40086	-	24648240
7. A/c. 5466	-	741112=00
8. A/c. 4790	-	1162682=00
9. A/c. 638842	-	34523792=00
10. A/c. 760089	-	Nil
11. A/c. 3687719	-	50060002=00
12. A/c. 74597719	-	2704292=02
13. Reserve fund (FD)	-	370036=96
14. Cash in hand (old)	-	320002=00
15. Cash in hand	-	86200

Total Rs. 17113583285

DETAILS OF FUNDS

1. Govt. Grnats	-	9585083279
2. R.D.A. Grants	-	12232=00
3. Library grant	-	609200
4. E.M.D.	-	1890432=00
5. Security	-	627161277
6. Income Tax	-	4046200
7. Royalty	-	373362=00
8. TCS on royalty	-	206200
9. Sale tax	-	6166200
10. Any other	-	421220
11. CGST	-	421220
12. Labour cess	-	15524252=00
13. Reserve fund (FD)	-	370036=96
14. Panchayat Fund	-	4731823233

Total Rs. 17113583285

Certified that the closing balance as shown in the account has been compared with that shown in the Cash Book, Bank Book and found to be correct.

The difference of Rs.
Book is due to be the reason that:-

Difference if any
Between the Pass book and Cash

CERTIFICATE

SAN PANCH
V. P. UCASSAIM PALIEM PUNOLA
BARDEZ - GOA
PUNOLA

I have examined the foregoing accounts and I have obtained all the information and explanation that I required and subject to the observation in the separate Audit Report/Note. I certify as a result of my audit, that in my opinion, these accounts were properly drawn up so as to exhibit a true and fair view of the State of Affairs of the Panchayat according to the best my information and explanations given to me and as shown by the books of the Panchayats.

N. 1