



GOVERNMENT OF GOA
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Audit report
file

**BLOCK DEVELOPMENT OFFICE
PERNEM BLOCK**

2nd Floor, Govt. Office Complex, Pernem- Goa

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No.3/EOVP/BDO-PER/Audit Report/W-N/2023-24/3235 Dated:-02/11/2023

MEMORANDUM

Sub : - Audit Report on the account of the Village Panchayat "Warkhand Nagzar" of Pernem Block for the year 2022-23 conducted during the year 2023-2024.

Ref. no.: DA/Control/31-5(II)/2023-24/TR-361/307 dated 19/10/2023

Find enclosed herewith a copy of letter no. DA/Control/31-5(II)/2023-24/TR-361/307 dated 19/10/2023 of Director of Accounts, Panaji-Goa, on above cited subject which is self explanatory (Copy enclosed).

In this connection, Village Panchayat Secretary, V.P. Warkhand-Nagzar, is hereby directed to go through the contents of the above referred letter and to comply with the audit observations and compliance report should be submitted to audit without further delay.

(Shubham Sadashiv Bhartu)
Block Development Officer,
Pernem - Goa.

To,
The V.P. Secretary,
Village Panchayat Warkhand-Nagzar,
Pernem - Goa.

Copy to:-

1. Concern file.

V. P. Warkhand - Nagzar	
Inward No. 1066	File No.
Dated 07/11/2023

07/11
15/11/2023
Page-346



22/105
25/10/23

Government of Goa
Directorate of Accounts
Fazenda Building, Panaji, Goa – 403001

No. DA/Control/31-5(II)/2023-24/TR-361/307

Date: 19.10.2023

To,
The Director,
Directorate of Panchayats,
Panaji-Goa.

Block Development Office Pernem
Inward No. 6583
Date 25/10/2023
Section EOP
Signature [Signature]

Sub:- Audit Report on the account of the Village Panchayat "Warkhand Nagzar" of Pernem 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 "Warkhand Nagzar" of Pernem 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, Pernem-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 "WARKHAND-NAGZAR" IN PERNEM BLOCK
FOR THE YEAR 2022-23**

PART-I

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

Sr.No	Name of the Sarpanch	From	To
1.	Shri. Santosh M. Mavlankar	01/04/2022	17/06/2022
2.	Shri. Ashok Mahale	18/06/2022	21/08/2022
3.	Smt. Gauri G. Josalkar	22/08/2022	31/03/2023

B. Name of the Secretary :-

Sr.No	Name of the Secretary	From	To
1.	Shri. Mukund Ukshekar	01/04/2022	02/03/2023
2.	Shri. Subhash K. Kambli	03/03/2023	31/03/2023

C. Names & Designation of audit parties

Sr.No	Names of the audit parties	Designation
1	Shri. Deepak K. Velip	Dy. D.A./Insp.
2	Shri. Tushar Y. Manjrekar	A.A.O.
3	Shri. Shekhar Tari Khorjuvekar	Accounts Clerk
4	Shri. Sadanand Surlekar	Accounts Clerk

D. Date of Audit:- From :- 24/08/2023 to 28/08/2023

E. Period of Audit:- From:- 01/04/2022 to 31/03/2023

PART – II - INTRODUCTORY

The audit of Accounts of the **Village Panchayat Warkhand-Nagzar** in Pernem Block for the year 2022-23 was conducted from 24/08/2023 to 28/08/2023 as per the Circular No. 30/7/75 Fin(Bud) dated 21/08/1996 issued by Finance (Budget) Department, based on the records furnished by the Panchayat.

The **Village Panchayat Warkhand-Nagzar** was sanctioned following types of grants by various agencies for specific purposes. The details of the grants sanctioned are given below;

Sr.No	Type of Grants	Amount in ₹
Administrative Grants		
		391500.00
1.	V.P. Member Salary	1500000.00
2.	Staff Salary	322928.00
3.	Matching Grants	
Development Grants		
		787063.00
4.	XV th Fin Com.	57352.00
	Bank Int	150000.00
5.	Garbage Grants	1469914.00
6.	GIA Dev. Grants	6.00
7.	GGSY (Bank int)	3484.00
8.	MGNREGA (Bank int)	
Total		4682247.00

PART -III

The **Village Panchayat Warkhand-Nagzar** 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

Receipts and Expenditure of Village Panchayat

Year	Receipt Amount in ₹	Expenditure Amount in ₹
2022-23	₹ 9750478.00	₹26915208.00

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

Sr. No.	Total Funds/deductions as on 31/03/2022	Year 2022-23
		Amount in ₹
1.	Government Grants	11856192.00
2.	GGSY	109450.00
3.	E.M.D.	566230.00
4.	S.D.	2398060.00
5.	Income Tax	--
6.	Royalty	133453.00
7.	TCS on Royalty	2667.00
8.	Labour Cess	265636.00
9.	CGST	5906.00

10.	SGST	5906.00
11.	Panchayat Fund	1077078.37
Total		16420578.37

III) DETAILS OF UTILIZED / UNUTILIZED GRANTS

Statement showing details of grants is as follows:-

Year 2022-23

Amount in ₹

S N	Name of Grants	Opening Balance	Amt Sanctioned	Amt. Utilized	Amt. Refunded	Closing Balance
1	V.P. Member Salary	-	391500.00	357300.00	--	34200.00
2	Staff Salary	-	1500000.00	691102.00	800000.00	8898.00
3	Matching Grants	-	322928.00	322928.00	--	--
4	XIV th Fin Com.	1,21,336.00	--	121336.00	--	--
5	XV th Fin Com.	11,74,527.00	787063.00	177510.00	--	1841432.00
	Bank Int/Comm		57352.00	--		
6	Garbage Grants	-	150000.00	150000.00	--	--
7	GIA Dev. Grants	2,50,36,708.00	1469914.00	21599635.00	--	4906987.00
8	Goa @ 60 Cele. of Lib. Grants	93,256.00	--	53199.00	--	40057.00
9	Covid-19 Grants	33,221.00	--	8603.00	--	24618.00
10	Goa @ 60 Lib. Dev. Grants	50,00,000.00	--	--	--	5000000.00
Total		3,14,59,048.00	4678757.00	23481613.00	800000.00	11856192.00
RDA						
1	MGNREGA	510.00	--	--	510.00	--
	Bank interest		06.00	--	--	--
Total		510.00	06.00	--	510.00	--
2	GGSY	1,05,966.00	-	-	-	109450.00
	Interest		3484.00	--	--	--
Total		1,05,966.00	3490.00	--	510.00	109450.00

III) BUDGET ESTIMATE AND ACTUAL

A) INCOME

Amount in ₹

Year	Original budget Estimate	Revised Budget Estimate	Actual Income	Short/Excess
2022-23	9756000.00	--	9750478.00	-5522 (S)

B) EXPENDITURE

Year	Original Budget Estimate	Revised Budget Estimate	Actual Expenditure	Short/Excess
2022-23	32994000.00	--	26915208.00	-6078792 (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
1986-87	01		01	Para-4- Works
1993-94	01		01	Details not Available
1994-95	01		01	Details not Available
1997-98	01		01	Para-5-Departmental Work ₹ 28,459/-
1999-00	02		02	Para -8-Purchase of furniture without quotation Para-12-Purchase of Sports material without quotation
2005-06	01		01	Para-7- Reassessment of house tax
2010-11	01		01	Para-9-Excess expenditure over budget.
2014-15	01		01	Para-8- Service book of staff of Panchayat has not been updated.
2017-18	02		02	Para- 7- Excess Expenditure over prescribed limit. Para-19- General Inspections by B.D.O./E.O.V.P.
2018-22	19	18	01	Para-19- General Inspections by B.D.O./E.O.V.P.
Total	30	18	12	

The village panchayat has not submitted appropriate replies to 01 para and remaining 18 paras are dropped and commented in current audit wherever required.

The pendency of 12 outstanding audit paras requires due attention and necessary action. It is therefore brought to the notice of Directorate of Panchayat that despite of comments in the previous audit, the efforts of the panchayat in clearing outstanding audit paras are not up to scratch. 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 **31/03/2023**.

1	Closing balance as per Goa State Co-op Bank A/c. No. 017	₹ 4041257.56	
	Closing balance as per the Cash book		₹ 4041257.56
2	Closing balance as per Goa State Co-op Bank A/c. No. 559	₹ 109450.00	
	Closing balance as per the Cash book		₹ 109450.00
3	Closing balance as per Central Bank of India A/c. No. 257	₹ 0	
			₹ 0
4	Closing balance as per SBI A/c. No. 113	₹ 518.00	
	Closing balance as per the Cash book		₹ 518.00
5	Closing balance as per HDFC Bank A/c. No. 127	₹ 921525.81	
	Closing balance as per the Cash book		₹ 921525.81
6	Closing balance as per ICICI Bank A/c. No. 105	₹ 765821.00	
	Closing balance as per the Cash book		₹ 765821.00
7	Closing balance as per HDFC Bank A/c. No. 597	₹ 1841432.00	
	Closing balance as per the Cash book		₹ 1841432.00
8	Closing balance as per FD in HDFC Bank A/c. No. 253	₹ 381336.00	
	Closing balance as per the Cash book		₹ 381336.00
9	Closing balance as per HDFC Bank A/c No 937	₹ 0	
	Closing balance as per the Cash book		₹ 0
10	Closing balance as per HDFC Bank A/c No 5827	₹ 8353290.00	
	Closing balance as per the Cash book		₹ 8353290.00
11	Cash in hand		₹ 5948.00
	Closing balance as per the Cash book as on 31/03/2023		₹ 16420578.37

After verification of the above bank closing balances as per the Cash Book and the closing balances as per the Bank Pass Book as on **31/03/2023**, the following irregularities were found during the course of audit:-

Sr. No.	Receipt/Voucher No.	Actual Amt.	Amt. shown in the cash book	Difference
1.	308/97	40.00	20.00	₹ 20.00(S)
2.	310/60	40.00	--	₹ 40.00(S)

3.	317/66	4.00	--	₹ 4.00
4.	319/30	440.00	420.00	₹ 20.00(S)
5.	319/43	200.00	20.00	₹ 180.00(S)
6.	320/29	20.00	--	₹ 20.00(S)
Total short accounted amount				₹284.00(S)

- 1) The short accounted amount of ₹ 284/- may be recovered and accounted in cashbook.
- 2) Bank reconciliation statement is not prepared and recorded in the cash book at the end of the each month despite of observation raised in audit of previous year.
- 3) Corrections made in any account books with white ink or over writings are not permitted. 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.
- 4) ₹ 30600/- has been paid to mahalaxmi Hardware without call of quotations.
- 5) TDS has not been deducted on Professional fees paid ₹ 47000/- vide Voucher No 74.
- 6) Cancelled receipts are not attested by the Sarpanch.

2. UN-UTILIZATION /REFUND OF GRANTS

The grants like XIVth Finance commission, XVth Finance commission and GIA grants had remained un-utilized for long period. The details of Grants remained un-utilized with the Panchayat as on 31/03/2023 were as under:

S No.	Name of Grants	Un-Utilized Grants ₹
1.	V.P Member Salary	34200.00
2.	V.P Staff Salary	8898.00
3.	GIA Grants	4906987.00
4.	XIV Finance Commission.	--
5.	XV Finance Commission.	1841432.00
6.	Goa @ 60 Lib.cel. Grants	40057.00
7.	Goa @ 60 Lib. Dev. Grants	5000000.00
8.	Covid Grants	24618.00
9.	MGNREGA	--
10.	GGSY Grants	109450.00
Total		11965642.00

The Grants amounting to ₹ 11965642/- remained un-utilized with Panchayat as on 31/03/2023. Further, MGNREGA Grants of ₹ 516/- in year 2022-23 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 and refund of sizeable grants has adversely affected the development and public works of Panchayat.

As the 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. UN-REALISTIC BUDGET ESTIMATES

It was observed that the actual income received was short by ₹ 5522/- in the year 2022-23 to the Budget Estimates.

The expenditure incurred was also short by ₹ 6078792/- in year 2022-23 to the Budget Estimates.

The above variations revealed that village Panchayat has failed to prepare realistic budget estimates for the year 2022-23.

As per section 183 of the Goa Panchayat Raj Act, 1994, If, in the course of the financial year, the Panchayat finds it necessary to modify the provision made in the budget with regard to the receipts or to the distribution of the amounts to be expended on the different services it undertakes, it may make such modifications.

The Panchayat Secretary should ensure that the realistic budget estimates be prepared and the provision of Section 183 of the GPRA 1994 in preparation of Budget/Revised Budget of the Panchayat in future be followed.

4. RDA ACCOUNTS

i) RDA/MGNREGA: The following are the details position of MGNREGA (State Bank of India A/C No. 30668642764)

Year 2022-23

i)	Opening balance as on 01/04/2022	₹ 510.00
ii)	Grants rec. during the year 2022-23	₹ 0
iii)	Add: Int. Accrued during the year 2022-23	₹ 6
iv)	Less: Expenditure incurred during the year 2022-23	₹ 0
v)	Refund of Grants during the year 2022-23	₹ 516.00
Closing balance as on 31/03/2023		₹ 0

The above closing balances is found to be tallied with the closing balance as per the cash book as on 31/03/2023.

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.

5. TAXES

Statement showing the arrears Current Demand, Collection and Balance as under:

		Amount in ₹				
Year 2022-23	Name of the Tax	Arrears	Current Demand	Total	Collection	Balance
	a) House Tax	49,983.50	75,850.00	1,25,833.00	94,240.00	31,593.50
	b) Professional Tax	22,887.00	1,48,500.00	1,71,387.00	1,45,200.00	26,187.00
	c) Light Tax	89.00	51.00	140.00	140.00	--
	d) EHN tax	--	50,090.00	50,090.00	50,090.00	--
	Total	72,959.50	2,74,491.00	3,47,450.00	2,89,670.00	57,780.50

The Panchayat has collected an amount of ₹ 2,89,670.00/- in 2022-23 towards the various taxes, which is 83.37% of total demand.

Above percentages of collection of taxes indicate that the action of the Panchayat in respect of collection of taxes is not upto the mark. The Panchayat should make more sincere efforts, in collection of revenue as well as accumulated arrears. The Village Panchayat have failed to recover the outstanding taxes as amounting to ₹ 57,780/- as on 31/03/2022.

Further, 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 is not revised since from 2016. It is also noticed that the assessment of House Tax was done for years together.

Therefore, the Village Panchayat is required to take immediate action for re-assessment & recovery of all outstanding taxes along with the prescribed penalty from the defaulters as prescribed in Goa Panchayat Raj Act 1994.

6. RENT

The Panchayat has leased out 03 of its premises on rental basis. The details of the rent collection are as follows:

		Amount in ₹				
Year	Name of Premises	Arrears	Current Demand	Total	Collection	Balances
2022-23	BSNL Mobile Tower	18,744.00	46,034.00	64,778.00	64,778.00	--
	BSNL Exchange	41,680.00	85,965.00	1,27,645.00	1,27,645.00	--
	PHC Rent	4,911.00	46,034.00	64,778.00	64,778.00	--
	Total	65,335.00	1,94,066.00	2,59,401.00	2,59,401.00	--

The village panchayat has fully recovered the arrears of rent amounting to ₹ 65,335/- along with the current demand for the year 2022-23.

However, agreement executed between rent payers and the Village Panchayat have not been furnished to the audit for verification due to which audit could not ascertain the terms and condition of agreement executed by the village panchayat.

7. CONSTRUCTION ACTIVITIES

i) CONSTRUCTION LICENCES:

V.P Sarpanch vide certificate No.VP/WAR-N/PER/CONST./2023-24/386 dated 30/08/2023 certified that the Panchayat has issued one construction license within its jurisdiction during the year 2023-24 and collected an amount of Rs.4050 towards repair license.

ii) ILLEGAL CONSTRUCTION

V.P Sarpanch vide Certificate No.VP/WAR-N/PER/ILLEG./23-24/389 dated 30/08/2023 certified that panchayat had detected illegal construction cases within its jurisdiction during the year 2022-23. The details of illegal construction cases pending are as follows:

Year 2022-23

1) Nos. of Illegal Construction cases on 01/04/2022	41
2) Illegal Construction cases detected during the Year 2022-23	07
3) Nos of illegal construction cases settle/ disposed during the Year 2022-23	-
Total cases pending for settlement upto 31/03/2023	48

There were 48 cases of illegal constructions in the Village Panchayat as on 31/03/2023. The village Panchayat has failed to dispose off/settle any of the illegal construction case during the Year 2022-23.

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 immediate action in the matter.

Action taken and result thereof may be intimated to audit.

8. REFUND OF E.M.D AND SECURITY DEPOSITS:

It was observed during audit that the Village Panchayat had a balance of ₹ 566230/- as E.M.D and ₹ 2398060/- as Security Deposits as on 31/03/2023, 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.

9. 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 furnished 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 the 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.

10. IRREGULARITIES IN EXECUTION OF WORKS

The Panchayat has undertaken and paid for works executed under Panchayat Fund and GIA fund etc. during the period from 01.04.2022 to 31.03.2023 as per the statement of works submitted to audit. The relevant work files were checked during the course of audit the following are observed in general for guidance.

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 be recorded on the tender documents after opening. Corrections/Cancellations/Over writings, if any, should be recorded in the schedule. Signatures of the Authorities involved in opening of the tender and the person witnessing the opening of tender may be obtained on the same.
2. The Performance Guarantee @ 5% of the tendered value has not been obtained from the contractors before commencement of work, thus allowing him undue financial benefits.
3. Excess /Saving statement must be enclosed in all cases. The same is required to ascertain whether revised Technical sanction is required or not and whether the items executed are not deviated beyond the permissible limit
4. The work order is 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.

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5. 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.
 6. Extension of time limit with/without levy of compensation has to be strictly granted based on the hindrance register kept on the site as per CPWD. However in many cases the Panchayat has failed to place extension of time limit in the concerned work files. Revised Technical Sanctions, Administrative Approvals and Expenditure Sanctions are also not found placed in the files in many cases.

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

11. FINANCIAL POSITION OF THE PANCHAYAT DURING THE YEAR 2018-22

The Panchayat had an amount of ₹ 1077078.37 as on 31/03/2023, in their Panchayat Fund Account. This shows that the financial position of the Panchayat was satisfactory during the year 2022-23. 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.

12. 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.

13. 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.

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 un-remitted statutory deductions are as under:

Statutory Deductions	2022-23
Royalty	133453.00
TCS on Royalty	2667.00
Labour Cess	265636.00
CGST	5906.00
SGST	5906.00

Amount in ₹

3. As P.
Viv.

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. NON IMPLEMENTATION OF COMPUTERISED ACCOUNTING

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 to implement computerized accounting in consultation with the Directorate of Panchayat, in order to bring transparency and accountability in the maintenance of accounts.

16. ANNUAL ACTION PLAN

As per section 238 of Goa Panchayat Raj Act, 1994 the VP is required to submit their annual action plans to the Zilla Panchayat, who is in turn would consolidate and forward the same to District Planning Committees for the development work to be undertaken during the next financial year. Further, Government of Goa has framed Rules under Goa Panchayat (Constitution, Power and Functions of Ward Development Committees and preparation of Annual Development Plan) Rules, 2008 so as to guide the Village Panchayats in preparation of Annual Action Plans.

In this connection, it was observed that Panchayat had not prepared any plans so far for preparation of Annual Action Plan which is contrary to the provision of the Panchayat Raj Act.

17. 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.

18. INSPECTIONS 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.

Inspections conducted by BDO and E.O.(VP) are as under:

	Inspections	
	B.D.O.	E.O.(VP)
No. of Inspections	02	02
Dates of Inspections	02/01/2023 07/02/2023	05/12/2022 06/03/2023

It has been observed that E.O.(VP) has conducted only 2 inspections due to other Administrative work and Census duty as submitted by the Block Development Officer.

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.

19. 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.

- As per Section 113 (1) of the act, the salary and allowances of the Secretary shall be drawn from the Panchayat funds.
- 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.
- 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 Waidhant-Nagra. The office of the Directorate of Accounts disclaims responsibility for any misrepresentation and/or information on the part of auditee.

De Director of Accounts/IC
Directorate of Accounts
Muzaffargarh

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	33585318.34	5) Proceeds of other loans etc	—
Budget Head			
2) Grants from Govt.			
1) GFA = 14699147.00	3834342.00		
2) VP Member = 317500.00			
3) VP Unit = 150000.00			
4) Ambay = 150000.00			
ii) General		6) Sale Proceeds	8000.00
Miscellaneous = 322928			
3) Other Grants			
i) Local Authorities	787063.00		
ii) Private			
		7) Extraordinary Receipt	4742291.00
4) Proceeds of taxes fees etc under Sec. 153 of the Act	378782.00		
Tax = 289670.00			
Fee = 8912.00			
Total Receipts		Total Receipts	9750478.00
Grand Total		Grand Total	43335786.34

Expenditure of *Khandwa Nagar* Panchayat for the year *2021-22*

Amount Particulars of Expenditure	Amount	Amount Particulars of Expenditure	Amount
EXPENDITURE		B/F	
1) Closing of the last Month/Year		6) Education and Culture	81293=00
Budget Head		7) Rural Housing	—
1) Administration	1538474=00	8) Drinking Water	6183=00
		9) Poverty alleviation Programme	—
2) Sanitation Public Health and Family Welfare	613786=00	10) Libraries	—
		11) Rural Sanitation	53203=00
3) Public Works	2222731=00	12) Construction and Maintenance of slaughter house and cattle pounds	—
4) Planning and Development	—	13) Miscellaneous	2384539=00
5) Social Welfare	1500=00		
		Expenditure Total	26915208=00
		Closing Balance	16420578=84
		Grand Total	43335786=84

DETAIL OF THE BALANCE

1. Goa State Corp Bank A/c No. 07	Rs. 40,41,257 = 56
2. ————— A/c No. 559	Rs. 1,09,450 = 00
3. Central bank of India A/c No. 252	— NIL —
4. State Bank of India A/c No. 113	Rs. 518 = 00
5. HDFC Bank A/c No. 127	Rs. 9,21,525 = 81
6. ICICI Bank A/c No. 105	Rs. 2,65,821 = 00
7. HDFC Bank A/c No. 597	Rs. 18,41,432 = 00
8. SDFC first bank A/c No. 5822	Rs. 83,53,290 = 00
9. HDFC Bank FDR No. 253	Rs. 3,81,336 = 00
10. HDFC Bank A/c No. 937	— NIL —
11. Total-cash in hand	Rs. 5948
Total	Rs. 1,64,20,578 = 37

DETAILS OF FUNDS

1. Govt. Grants	= 11,85,6192 = 00
2. G.S.Y. Grants	= 10,01,4582 = 00
3. E.M.D.	= 5,66,230 = 00
4. Security	= 2,39,8060 = 00
5. Income Tax	= —
6. Royalty	= 1,33,453 = 00
7. T.C.S.Y.	= 2,667 = 00
8. C.C.I.T.	= 5,01,06 = 00
9. S.C.I.T.	= 5,01,06 = 00
10. Labour fees	= 2,85,036 = 00
11. Miscellaneous fund	= 1,07,078 = 37
Total	Rs. 1,64,20,578 = 37

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.

V.P. Warkhand
V.P.

S. P. Warkhand
SARFANCHI
V.P. Warkhand - Nagzar
Pemem - Goa

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.

[Signature]
Deputy Director of Accounts/Insp.
Government of Goa.

FORM

[See Rule

Monthly / Annual Account of Income

Particulars of Income	Amount	Particulars of Income	Amount
Income		B/P	
1. Closing of last Monthly Year (₹)	33577222.37	5. Proceeds of other loan etc. (₹)	
Budget head 2018-19 to 2021-22	8086.00	6. Sales Proceeds (₹)	8000.00
2. Grants from Government (₹)		I) Tender form (₹)	8000.00
I) Special (Work) (₹)		II)	
II) GLA (Work) (₹)	1469914.00	III)	
III) V.P. Member Salary (₹)	391500.00		
IV) V.P. Staff Salary (₹)	150000.00	7. Extraordinary Receipt (₹)	4772291.00
V) Garbage mang ⁺	150000.00	I) E.M.D. (₹)	4940520.00
		II) Security Deposit (₹)	1752165.00
General Grants (₹)		III) Income Tax (₹)	277660.00
I) Matching Grant (₹)	322928.00	IV) Sales Tax / Vat (₹)	
II)		V) Royalty (₹)	115152.00
3. Other Grants (₹)		VI) Interest (₹)	769767.00
I) Local authorities (₹)		VII) Interest (MGNREGA) (₹)	8.00
II) PDA grants (MGNREGA) (₹)		VIII) Interest (XII finance) (₹)	25992.00
III) Library (₹)	787063	IX) Interest (XIII finance) (₹)	518.00
IV) Other (₹)		Interest (Other) (₹)	3484.00
V) Private (₹)		Rent Bank (₹)	64778.00
VI) XV Finance (₹)	1787063.00	Rent (Health) (₹)	66978.00
VII)		Rent (Other) (₹)	12000.00
		Rent (Other) (₹)	127645.00
		Certified copy (RTI) (₹)	
		Fine (₹)	
4. Deductions and taxes fee etc. (₹)	378902.00	Penalty (₹)	3706.00
Under Sec. 153 of the Act		Other (₹)	
I) House tax (₹)	94240.00	Arrears (FDR)	183610.00
II) Professional Tax (₹)	145200.00	EPF Cont.	70436.00
III) Vehicle Tax (₹)	140.00	Labour cess	224983.00
IV) Advertisement Tax (₹)		CGST	217010.00
V) EHM Tax	50090.00	SGST	217010.00
Total.	289670.00	GST Recovery	24912.00
Fees (₹)		Recovery sales tax	20.00
I) Certificate Fees (₹)	11880.00	RTI Fees	74.00
II) NOC Fees (₹)	7840.00	H-Tax transfer fee	300.00
III) Market Fees (₹)	2550.00	Tetra deposit fee	3000.00
IV) RPD Fees (₹)	6958.00	H-Tax Ass. App. fee	70500.00
V) Other Fees (₹)	64.00	EPF Recovery	8525.00
VI) NOC (Business)	33300.00	Tatras/Dep't. Ad.	2000
Repair license NOC	4050.00	Total (₹)	
NOC (Others)	20.00		
Total	8911.20	Total Receipt (₹)	9750478.00
		Grand Total (₹)	4335786.37

No. 10

21 (d)

Expenditure of Warkhand-Nagar Panchayat for the Year 2022-23

Amount	Particulars of Expenditure	Amount	Particulars of Expenditure	Amount
	Expenditure		6. Educational & Cultural (₹)	81293.00
	Budget head		I) Celebration of national days (₹)	75293.00
	Administration		II) Donation (₹)	6000.00
	I) Salary (VPM) (₹)	357300.00	III) Others (₹)	
	II) Salary (Staff) (₹)	684194.00		
	III) Stationary (₹)	11144.00		
	IV) Printed registered forms (₹)		Rural Housing (₹)	
	V) Light Bill (₹)	35039.00	Drinking Water (₹)	6182.00
	VI) Telephone Bill (₹)	1252.00	6. Poverty alleviation programme (₹)	
	VII) Water Tap (₹)	4869.00	10. Libraries (₹)	
	VIII) Postage (₹)	2920.00	I) Staff Salary (₹)	
	IX) Furniture (₹)	74930.00	II) Staff TA & DA (₹)	
	X) Dead Stock (₹)		III) News Paper (₹)	
	XI) Maintenance of V.P. Building (₹)	1362.10.00		
	XII) Refreshment (₹)	2429.00	11. Rural Sanitation (₹)	44600.00
	XIII) Staff TA & DA (₹)	2000.00	12. Construction & Maint. of Cattle pound & Slaughter house (₹)	8603.00
	XIV) Others (₹)	6908.00	13. Miscellaneous (₹)	2376110.00
	Staff Pension	180708.00	I) Xerox (₹)	770.00
	Advocate fees	47000.00	II) Refund of EMD (₹)	192388.00
	Sanitation & Public Health & Family Welfare (₹)		III) Refund of S. Deposit (₹)	38428.00
	I) Well Construction (₹)		IV) Remittance of income tax (₹)	304182.00
	II) Gutter Cleaning (₹)	159600.00	V) Remittance of Sales Tax/Vat (₹)	
	III) Well Cleaning (₹)		VI) Refund of Grants (₹)	
	Sweeper charges	39000.00	VII) Bank Commission (₹)	544.00
	(Wasteage mang)	390186.00	VIII) Other (₹)	325997.00
	Other works	25000.00	IX) Refund of GST	503250.00
			X) Refund of EPF	155919.00
			XI) Refund of unutilized grants (MGNREGS)	516.00
			Advertisement	39050.00
			Refund/transfer of staff salary	800000.00
		22222731.00		
		22182181.00		
	Public Work (₹)		Total (₹)	
	I) Road (Const./ Receipts) (₹)			
	II) Culverts (₹)			
	III) GIA works	21599635.00		
	IV) Minor pubk works	96100.00		
	V) Street light material (₹)	187600.00		
	VI) XIV Finance	16188600.00		
	XV Finance	177510.00		
	VII) XIII Finance (₹)			
	VIII) MGNREGA (₹)			
	IX) XII Finance (₹)			
	X) Other (₹)			
	XI) Planning & Development (₹)			
	XII) Social Welfare (₹)	15000.00		
	C/F	15000.00		
			Expenditure Total (₹)	26415208.00
			Closing Balance (₹)	16420548.37
			Grand Total (₹)	43335786.37


DETAILS OF THE BALANCE

Balance in the Bank	A/c. No.	Amount (₹)
1. The GSCB		4041257.56
2. The GSCB		109450.00
3. The CBI		00.00
4. The SBI		518.00
5. The HDFC		921325.84
6. The HDFC		1841432.00
7. The HDFC		00.00
8. The ICICI		765821.00
9. The IDFC		8353280.00
10. FD		981336.00
11. Cash in Hand		53486.00
12.		
13.		
14.		
15.		
TOTAL (₹)		16420578.37

1) 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.

Details of Fund as on 31/01/2015


VP Staff Salary	8898.00
VP Member Salary	34200.00
Matching grant	—
Govt @ 60 celebration Amts.	40057.00
Govt @ 60 Development Amts.	5000000.00
Finance Commission	—
Finance Commission	1841432.00
GIA Development Works	4906987.00
Covid Grant	24618.00
CGST	5906.00
SGST	5906.00
Plastic Garbage Menace	—
DRDA GGSY	109450.00
DRDA MGNREGS	—
EMD	566230.00
Security Deposit	2398060.00
Income Tax	—
Education fees	—
Royalty	133453.00
TCS	2667.00
Labour Cost	265636.00
Panchayat Fund	1077078.97
Total	16420578.37


 Sarpanch
 Village Panchayat
SARPANCH
 V.P. Warkhand - Nagzar
 Pemem - Goa

Auditor

AAO (Insp)

DOA (Insp)


 Sarpanch
 Village Panchayat
SARPANCH
 V.P. Warkhand - Nagzar
 Pemem - Goa