

**AUDIT REPORT OF ACCOUNTS OF THE VILLAGE
PANCHAYAT "AMONA" IN BICHOLIM
FOR THE BLOCK YEAR 2018-19, 2019-20 & 2020-21
PART-I**

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

Sr.No	Name of the Sarpanch	From	To
1	Shri. Sandesh G. Naik	01/04/2018	05/07/2018
2	Smt. Saliya S. Gawas	06/07/2018	01/08/2018
3	Smt. Sanghavi S. Fadte	02/08/2018	14/08/2019
4	Smt. Saliya S. Gawas	15/08/2019	26/08/2019
5	Shri Kashinath Mhato	27/08/2019	27/08/2020
6	Smt. Saliya S. Gawas	01/04/2020	31/03/2021

B. Name of the Secretary :-

Sr.No	Name of the Secretary	From	To
1	Shri. Satish R. Gawas	01/04/2018	07/12/2018
2	Shri. Amar Tirodkar	10/12/2018	15/12/2018
3	Shri. Satish R. Gawas	17/12/2018	31/03/2019
4	Shri. Satish R. Gawas	01/04/2019	23/10/2019
5	Shri. Suresh Fadte	24/10/2019	02/03/2021
6	Shri. Nitin Shet	04/03/2021	31/03/2021

C. Names & Designation of audit parties

Sr.No	Names of the audit parties	Designation
1	Shri. Gajanan Naik	Dy. D.A./Insp.
2	Shri. Sanjiv U. Apule	A.A.O.
3	Shri. Shekhar Tari Khorjuvekar	Accounts Clerk
4	Shri. Shivam Virdikar	Accounts Clerk

D. Date of Audit:-

From :- 18/07/2022 to 22/07/2022

E. Period of Audit:-

From:- 01/04/2018 to 31/03/2021

PART - II - INTRODUCTORY

The audit of Accounts of the **Village Panchayat Amona** in Bicholim Block for the year 2018-19, 2019-20 and 2020-2021 was conducted from 18/07/2022 to 22/07/2022 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 failed to produce the required records for the year 2021-22 within specified time period to the audit.

SECRETARY
VILLAGE PANCHAYAT AMONA
BICHOLIM

SARPANCH
VILLAGE PANCHAYAT AMONA
BICHOLIM

The **Village Panchayat Amona** 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	Member salary	2,88,000.00
2	Staff Salary	6,70,000.00
3	Matching Grants	2,12,500.00
Development Grants		
4	Garbage Grants	1,50,000.00
5	XIVth Finance Grants	3,26,510.00
6	GIA Dev. Grants	10,02,733.00
Total		26,49,743.00

Year 2019-20

Sr.No	Type of Grants	Amount in ₹
Administrative Grants		
1	Member salary	2,16,750.00
2	Staff Salary	3,70,000.00
3	Matching Grants	4,25,000.00
Development Grants		
5	XIVth Finance Grants	4,59,550.00
7	MGNREGA	1,18,000.00
Total		15,89,300.00

Year 2020-21

Sr.No	Type of Grants	Amount in ₹
Administrative Grants		
1	Member salary	3,03,750.00
2	Staff Salary	6,12,720.00
Development Grants		
4	Garbage Grants	3,00,000.00
5	XIVth Finance Grants	17,47,329.00
6	XVth Finance Grants	9,04,506.00
7	GIA Dev. Grants	4,43,089.00
8	MGNREGA	1,98,000.00
Total		45,09,394.00

PART -III

The **Village Panchayat Amona** 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 in ₹	Expenditure in ₹
2018-19	55,09,678.05	79,31,124.00
2019-20	27,51,571.00	35,36,578.90
2020-21	59,07,129.00	39,37,724.40

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	15,02,494.00
2.	DRDA Grants	12,704.00
3.	E.M.D.	51,201.00
4.	S.D.	2,10,483.00
5.	Income Tax	130.00
6.	Panchayat Fund	13,43,507.98
Total		31,20,519.98

Year 2019-20

Sr. No.	Total Funds/deductions as on 31/03/2020	Amount in ₹
1.	Government Grants	18,25,586.00
2.	DRDA Grants	80,142.00
3.	E.M.D.	76,999.00
4.	S.D.	2,22,432.00
5.	Income Tax	130.00
6.	Royalty	1,351.00
7.	TCS on Royalty	27.00
8.	CGST	2,193.00
9.	SGST	2,193.00
10.	Panchayat Fund	1,24,459.08
Total		23,35,512.08

		Year 2020-21
Sr. No.	Total Funds/deductions as on 31/03/2021	Amount in ₹
		39,15,122.00
1.	Government Grants	6,482.60
2.	DRDA Grants	91,004.00
3.	E.M.D.	2,97,803.00
4.	S.D.	20,230.00
5.	Income Tax	5,203.00
6.	Royalty	104.00
7.	TCS on Royalty	10,050.00
8.	Labour Cess	402.00
9.	Edu. Cess	201.00
10.	Sec. & Higher Sec. Cess	12,243.00
11.	CGST	12,243.00
12.	SGST	-66,170.92
13.	Panchayat Fund	43,04,916.68
Total		

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	1,11,545.00	2,88,000.00	3,14,134.00	-	85,411.00
2.	Staff Salary	-	6,70,000.00	6,70,000.00	-	-
3.	Matching Grants	-	2,12,500.00	2,12,500.00	-	-
4.	XIV th Fin Com.	9,74,917.00	3,26,510.00	9,39,625.00	-	3,61,802.00
5.	XII th Fin Com.	60,945.00	-	60,945.00	-	-
6.	Garbage Grants	1,56,158.00	1,50,000.00	2,53,610.00	-	52,548.00
7.	GIA Dev. Grants	-	10,02,733.00	-	-	10,02,733.00
8.	Golden Jubilee	1,40,413.00	-	-	1,40,413.00	-
9.	XII th Fin Com.	1,99,948.00	-	1,99,948.00	-	-
10.	S.C. Grants	5,44,778.00	-	5,44,778.00	-	-
Total		21,88,704.00	26,49,743.00	31,95,540.00	1,40,413.00	15,02,494.00
RDA						
1.	MGNREGA	11,665.00	-	-	-	12,080.00
	Bank interest		415.00			

Total	11,665.00	415.00	-	-	12,080.00
2. GRES	624.00	-	-	-	624.00
Total	624.00	-	-	-	624.00

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	85,411.00	2,16,750.00	2,15,249.00	85,411.00	1,501.00
2.	Staff Salary	-	3,70,000.00	3,70,000.00	-	-
3.	Matching Grants	-	4,25,000.00	4,25,000.00	-	-
4.	XIV th Fin Com.	3,61,802.00	4,59,550.00	-	-	8,21,352.00
5.	Garbage Grants	52,548.00	-	52,548.00	-	-
6.	GIA Dev. Grants	10,02,733.00	-	-	-	10,02,733.00
Total		15,02,494.00	14,71,300.00	10,62,797.00	85,411.00	18,25,586.00
RDA						
1.	MGNREGA	12,080.00	1,18,000.00	51,054.00	-	79,518.00
	Bank interest		492.00			
Total		12,080.00	1,18,492.00	51,054.00	-	79,518.00
2.	GRES	624.00	-	-	-	624.00
Total		624.00	-	-	-	624.00

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	1,501.00	3,03,750.00	3,02,675.00	1,501.00	1,075.00
2.	Staff Salary	-	6,12,720.00	6,12,720.00	-	-
3.	XIV th Fin Com.	8,21,352.00	17,47,329.00	-	-	25,68,681.00
4.	XV th Fin Com.	-	9,04,506.00	-	-	9,04,506.00
5.	Garbage Grants	-	3,00,000.00	3,00,000.00	-	-
6.	GIA Dev. Grants	10,02,733.00	4,43,089.00	10,04,962.00	-	4,40,860.00
Total		18,25,586.00	43,11,394.00	22,20,357.00	1,501.00	39,15,122.00
RDA						
1.	MGNREGA	79,518.00	1,98,000.00	2,75,175.40	-	5,858.60
	Bank interest		3,516.00			
Total		79,518.00	2,01,516.00	2,75,175.40	-	5,858.60

2.	GRES	624.00	-	-	-	624.00
	Total	624.00	-	-	-	624.00

III) VARIATION BETWEEN BUDGET ESTIMATE AND ACTUAL

A) INCOME

Amount in ₹

Year	Original budget Estimate	Revised Budget Estimate	Actual Income	Short/Excess
2018-19	1,16,95,500.00	56,00,562.00	55,09,678.05	90,883.95(S)
2019-20	1,76,03,500.00	27,57,500.00	27,51,571.00	5,929.00(S)
2020-21	1,01,20,000.00	59,15,200.00	59,07,129.00	8,071.00(S)

B) EXPENDITURE

Amount in ₹

Year	Original Budget Estimate	Revised Budget Estimate	Actual Expenditure	Short/Excess
2018-19	1,18,43,500.00	86,11,878.00	79,31,124.00	6,80,754.00(S)
2019-20	1,75,49,000.00	35,60,000.00	35,36,578.90	23,421.10(S)
2020-21	54,78,000.00	39,44,040.00	39,37,724.40	6,315.6(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
1964-65	01	-	01	Para-8- Works
1969-70	01	-	01	Para -4- Works
1976-77	01	-	01	Para -3-Works
1993-94	01	-	01	Para -9-Works
1994-95	02	-	02	Para-3-Register of Property Para-8-Works
1995-96	01	-	01	Para-9(a)- Vouchers
1996-97	01	-	01	Para-9(b)- Works
1997-98	09	-	09	Para-3- Works Para-4- Refreshment Para-5-Time bound claim Para-6- Public Latrines Para-7- Supply of Uniform to School children

				Para-8- Asst. to sports club Para-9- Office Expenses Para-17- Kala Academy Cultural Para-18- Public Grievances
1998-99	07	-	07	Para-2- Tour conducted by Sarpanch for want of approval Para-3- V. No. 154 for ₹ 8,000/- not produced to audit Para-6- Advance given to Panchayat member ₹ 5,000/- Para-14- Supply of Uniform to School member Para-15-Asst. to Sports Para- on ambulance Para-20- Works
1999-00	07	-	07	Para-4- Vouchers, Excess payment payee sign, Muster roll Para-7- Exp. On refreshment Para-9- Stock accounts of electrical material Para-10-Donation Para-12- House tax Para-15- Hiring of Vehicles for local tours Para-16- Maintenance of public well
2003-04	04	-	04	Para-8- Purchase of Stationery between 2001 to 2004 Para-9- Advertisement greeting of V. P. Sarpanch Para-10- Purchase of goods between 1996-2002 Para-13- Departmental works executed between 1999-2000 to 2003-04 required regularization
2006-07	03	-	03	Para- Section B i Vouchers not produced Para-5- Excess expenditure and stationery and electrical materials Para-9- Departmental work

2007-08	05	-	05	<p>Section B II</p> <p>Para-2-Unreconciled amount of ₹ 480/-</p> <p>Para-3- Vouchers 13 nos not produced to audit of ₹ 63,150/-</p> <p>Para-4-Excess payment made for ₹ 3,356/- to be recovered.</p> <p>Para-5- Auction amount of ₹ 6,505/- for the year 2004-05 to be recovered from Shri. Govind Parab</p> <p>Para-9- Irregular expenditure of ₹ 2,63,404/- approval to be sought</p> <p>Para(b) Excess expenditure of ₹ 23,400/- (2,23,400-2,00,000) on purchase of electrical materials for want of approval</p>
2010-11	05	-	05	<p>Para-7- Works</p> <p>Para-8- Overpayment to contractor</p> <p>Para-9- Departmental work from 2007 to 2010</p> <p>Para-10-Irregular expenditure</p> <p>Para-12- Irregular expenditure</p>
2011-12	04	-	04	<p>Para-1- Cash book</p> <p>Major irregularities</p> <p>Sub paras Iii to xvii are maintained for want of compliance</p> <p>Para-5-Excess Expenditure over budget</p> <p>Para-6-Departmental work</p> <p>Para-7-Excess Expenditure over prescribed limit.</p>
2012-13	08	-	08	<p>Para-9- Donation</p> <p>Para-10-Purchase of electrical material</p> <p>Para-11- Fitment of Net(jail) to wall</p> <p>Para-12- Extraction of Elect wires/material</p> <p>Para-13- Irregular expenditure</p> <p>Para-14- Travelling Allowance</p> <p>Para-16- Expenditure towards Delhi Tour of Sarpanch</p> <p>Para-17-Misappropriation of Panchayat fund.</p>
2013-14	02	-	02	<p>Para-9- Excess Expenditure over prescribed limit</p> <p>Para-10- Excess expenditure over budget provision</p>
2016-17	01	-	01	<p>Para-9- Excess expenditure over prescribed limit</p>

2017-18	20	17	03	B-II other Irregularities i) Non-deduction of TDS on professional fees vi) Documentary evidence for incurring expenditure on /disaster management Para-8- Excess expenditure over prescribed limit Para-18- General Inspection by the B.D.O./E.O.V.P Remaining 17 paras are dropped and commented in current audit wherever are required.
Total	83	17	66	

The Village Panchayat has not submitted appropriate replies to 3 paras of year 2017-18 and remaining 17 paras are dropped and commented in current audit wherever required.

The pendency of 66 outstanding audit paras are relating to a very old period ranged from 4 to 58 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 Goa State Bank of India A/c no. 3086 ₹ 23,61,174.62	
	Closing balance as per the Cash book	₹ 23,61,174.62
2	Closing Balance as per Bank of India A/c no. 0871 ₹12,080.00	
	Closing balance as per the Cash book	₹ 12,080.00
3	Closing Balance as per HDFC Bank A/c no. 047 ₹ 1,53,065.42	
	Closing balance as per the Cash book	₹ 1,53,065.42
4	Closing Balance as per Goa State Urban Co-op. Bank A/c no. 034 Add. Un-reconciled amount ₹ 2,623.00 ₹250.00	

		₹2,873.00	
	Closing balance as per the Cash book		₹2,873.00
5	Closing Balance as per Goa State Urban Co-op. Bank A/c no. 054	₹624.00	
	Closing balance as per the Cash book		₹ 624.00
6	Closing Balance as per Goa State Urban Co-op. Bank A/c no. 055	₹ 4,78,254.00	
	Closing balance as per the Cash book		₹ 4,78,254.00
7	Closing Balance as per Goa State Urban Co-op. Bank A/c no. 001 Add. Bank commission not Accounted (year 2010-11) Add. Bank commission not Accounted (year 2011-12) Add. Bank commission not Accounted (year 2012-13) Add. Amount withdrawn but not Accounted Add. Cheque issued but not Accounted Add. Reverse entry in receipt side Of cash book on 16/10/2010 against Double payment on 22/02/2019 vide Vr. No 02/08/2009 Add. Cheque issued but not accounted Add. Excess bank interest amt. Recorded Less. Cheque issued but not Realized (year 2013-14) Less. Un-reconciled amt. Less. Cheque issued but not realised Less. Cheque issued but not realised Less. Cheque issued but not realised	₹ 7,996.25 ₹150.00 ₹11.00 ₹86.00 ₹1,000.00 ₹4,000.00 ₹5,000.00 ₹5,000.00 ₹5,000.00 ₹7,639.00 ₹2,449.00 ₹5,914.00 ₹2,000.00 ₹1,870.00 ₹1,000.00 ₹17,649.25	
	Closing balance as per the Cash book		₹17,649.25
8	Closing Balance as per HDFC Bank A/c no.720	₹56,315.00	
	Closing balance as per the Cash book		₹ 56,315.00
9	Closing balance as per Axis Bank A/c no. 981	₹ 35,000.00	
	Closing balance as per the Cash book		₹ 35,000.00
10	Closing balance as per Bicholim Urban Coop. Bank A/c no. 970	₹2,999.05	

Closing balance as per Cash Book		₹ 2,999.05
11	Cash in Hand	₹ 485.64
Closing balance as per the Cash book as on 31/03/2019		₹ 31,20,519.98

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

1	Closing Balance as per Goa State Bank of India A/c no. 086 ₹ 21,66,968.62 Less. Cheque issued but not Accounted ₹725.00 Less. Cheque issued but not Accounted ₹3,117.00 Less. Interest received but not Accounted ₹14,597.00 Less. Cheque/grants received but not accounted <u>₹3,24,444.00</u> ₹18,24,085.62	
Closing balance as per the Cash book		₹18,24,085.62
2	Closing Balance as per Bank of India A/c no. 871 ₹ 79,518.00 Less. Interest received but not Accounted <u>₹174.00</u> ₹ 79,344.00	
Closing balance as per the Cash book		₹ 79,344.00
3	Closing Balance as per HDFC Bank A/c no. 047 ₹ 3,79,032.42 Less. Interest received but not Accounted ₹1,782.00 Less. Cheque issued but not Accounted ₹5,250.00 Less. Cheque issued but not Accounted ₹5,000.00 Less. Cheque issued but not Accounted ₹5,000.00 Less. Cheque issued but not Accounted <u>₹6,000.00</u> ₹3,56,000.42	
Closing balance as per the Cash book		₹3,56,000.42
4	Closing Balance as per Goa State Urban Co-op. Bank A/c no. 034 ₹ 2,623.00 Add. Un-reconciled amount <u>₹250.00</u> ₹2,873.00	
Closing balance as per the Cash book		₹2,873.00
5	Closing Balance as per Goa State Urban Co-op. Bank A/c no. 054 ₹624.00	
Closing balance as per the Cash book		₹ 624.00
6	Closing Balance as per Goa State Urban Co-op. Bank A/c no. 055 ₹ 11,895.10	

Closing balance as per the Cash book		₹ 11,895.10
7	Closing Balance as per Goa State Urban Co-op. Bank A/c no. 001 Add. Bank commission not Accounted (year 2010-11) Add. Bank commission not Accounted (year 2011-12) Add. Bank commission not Accounted (year 2012-13) Add. Amount withdrawn but not Accounted Add. Cheque issued but not Accounted Add. Reverse entry in receipt side Of cash book on 16/10/2010 against Double payment on 22/02/2019 vide Vr. No 02/08/2009 Add. Cheque issued but not accounted Add. Excess bank interest amt. Recorded Less. Cheque issued but not Realized (year 2013-14) Less. Un-reconciled amt. Less. Cheque issued but not realised Less. Cheque issued but not realised Less. Cheque issued but not realised Less. Interest received but not Accounted	₹ 8,320.25 ₹ 150.00 ₹ 11.00 ₹ 86.00 ₹ 1,000.00 ₹ 4,000.00 ₹ 5,000.00 ₹ 5,000.00 ₹ 7,639.00 ₹ 2,449.00 ₹ 5,914.00 ₹ 2,000.00 ₹ 1,870.00 ₹ 1,000.00 ₹ 83.00 ₹ 17,890.25
Closing balance as per the Cash book		₹ 17,890.25
8	Closing Balance as per HDFC Bank A/c no. 720 Less. Interest received but not Accounted	₹ 503.00 ₹ 4.00 ₹ 499.00
Closing balance as per the Cash book		₹ 499.00
9	Closing balance as per Axis Bank A/c no. 981	₹ 35,000.00
Closing balance as per the Cash book		₹ 35,000.00
10	Closing balance as per Bicholim Urban Co-op. Bank A/c no. 970 Less. Interest received but not Accounted	₹ 3,120.05 ₹ 121.00 ₹ 2,999.05
Closing balance as per Cash Book		₹ 2,999.05

11	Cash in Hand	₹ 4,301.64
Closing balance as per the Cash book as on 31/03/2020		₹ 23,35,512.08

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

1	Closing Balance as per Goa State Bank of India A/c no. 086	₹32,29,270.62	
Closing balance as per the Cash book			₹ 32,29,270.62
2	Closing Balance as per Bank of India A/c no. 871	₹ 5,858.60	
Closing balance as per the Cash book			₹ 5,858.60
3	Closing Balance as per HDFC Bank A/c no. 047	₹ 60,741.42	
	Add. Cash withdrawn but not Shown	₹16,000.00	
	Add. Cheque issued but not Accounted	₹14,040.00	
	Less. Cheque issued but not Accounted	₹6,000.00	
	Less. Cheque issued but not Accounted	₹7,500.00	
	Less. Cash deposited but not Accounted in cash book	₹8,500.00	
	Less. Interest received but not Accounted	₹1,657.00	
		₹67,124.42	
Closing balance as per the Cash book			₹67,124.42
4	Closing Balance as per Goa State Urban Co-op. Bank A/c no. 034	₹ 2,623.00	
	Add. Un-reconciled amount	₹250.00	
		₹2,873.00	
Closing balance as per the Cash book			₹2,873.00
5	Closing Balance as per Goa State Urban Co-op. Bank A/c no. 054	₹624.00	
Closing balance as per the Cash book			₹ 624.00
6	Closing Balance as per Goa State Urban Co-op. Bank A/c no. 055	₹ 12,330.10	
Closing balance as per the Cash book			₹ 12,330.10
7	Closing Balance as per Goa State Urban Co-op. Bank A/c no. 001	₹ 8,626.25	
	Add. Bank commission not Accounted (year 2010-11)	₹150.00	
	Add. Bank commission not Accounted (year 2011-12)	₹11.00	
	Add. Bank commission not	₹86.00	

	Accounted (year 2012-13)	
	Add. Amount withdrawn but not	₹1,000.00
	Accounted (17.06.2009)	₹4,000.00
	Add. Cheque issued but not	
	Accounted	₹5,000.00
	Add. Reverse entry in receipt side	
	Of cash book on 16/10/2010 against	
	Double payment on 22/09/2009 vide	
	Vr. No 02/08/2009	
	Add. Cheque issued but not	₹5,000.00
	accounted (Ch.no. 291359 dt(01.02.2010)	
	Add. Excess bank interest amt.	₹7,639.00
	Recorded(₹ 34700/- instead of ₹ 27061/-)	
	Less. Cheque issued but not	₹2,449.00
	Realized (year 2013-14)	
	Less. Un-reconciled amt.	₹5,914.00
	Less. Cheque issued but not	₹2,000.00
	Realized (02-01-2010)	
	Less. Cheque issued but not	₹1,870.00
	realised (22-03-2011)	
	Less. Cheque issued but not	₹1,000.00
	Realized (24-01-2011)	<u>₹18,279.25</u>
	Closing balance as per the Cash book	₹18,279.25
8	Closing Balance as per HDFC Bank	
	A/c no.720	₹ 30,701.00
	Less. Cheque issued but not	₹9,500.00
	Realized	
	Less. Interest received but not	<u>₹670.00</u>
	Accounted	₹20,531.00
	Closing balance as per the Cash book	₹20,531.00
9	Closing balance as per Axis Bank A/c no. 981	
		₹ 35,000.00
	Closing balance as per the Cash book	₹ 35,000.00
10	Closing Balance as per HDFC Bank A/c no.518	
		₹9,06,472.00
	Closing balance as per the Cash book	₹ 9,06,472.00
11	Closing balance as per Bicholim Urban	
	Co-op. Bank A/c no. 970	₹ 3,218.05
	Less. Interest received but not	<u>₹219.00</u>
	Accounted	₹2,999.05
	Closing balance as per Cash Book	₹2,999.05
12	Cash in Hand	₹ 3,554.64
	Closing balance as per the Cash book as on	
	31/03/2021	₹ 43,04,916.68

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 and 31/03/2021** respectively.

However, following irregularities were observed during the audit:

Year	Receipt No.	Actual Amt.in ₹	Amt. shown in the cash book in ₹	Difference in ₹
2020-21	365/65	300.00	120.00	180.00(S)
	365/66	120.00	80.00	40.00(S)
	365/67	80.00	Nil	80.00(S)
	366/88	200.00	Nil	200.00(S)
Total short accounted amount				500.00(S)

- 1) The amount of ₹ 500/- has been accounted short in the cash book of the Village Panchayat. The same is to be recovered and accounted in cash book.
- 2) Cash withdrawal during the year 2020-21 on 12/10/2020 Rs. 16,000/- from HDFC Bank a/c No. 21061450000047 is not shown in Cash till the date of audit.
- 3) The Goa State Co-op Bank, A/c no. 362034900001 is not reconciled, the same may be reconciled and shown in the next audit.
- 4) Bank Reconciliation statement not prepared monthly and same is not recorded in Cash Book.
- 5) Overwriting's made in the cash book are not attested by the competent authority.
- 6) Overwriting's / using of white ink in the cash book are not attested by the Secretary/Sarpanch.
- 7) Cancelled receipts have not attested by the Sarpanch but they are attested during the course of audit.
- 8) The payment of Rs. 1,000/- and above should be done by cheque or ECS as the case may be. However, payment more than Rs. 1000/- made in cash against the voucher for year 2018- 19 vide vouchers No. 7, 37, 51, 57, 75, 78, 91, 94, 98, 126, 152, 153, 159, 166, 168, 171, 172, 200, 212, 215, 256, 264, 268, 353, 374, 404, 505, 515 Against the voucher for year 2019-20 vide vouchers No. 85, 128, 132, 140, 158, 184, 212, 289, 330, 334, 336, 337, 339, 340, 343, 367, 369, 371, 372. Against the voucher for year 2020-21 vide vouchers No. 12, 16, 18, 21, 23, 40, 48, 55, 56, 74, 75, 103, 113, 114, 191, 203, 211, 310, 312 respectively has been made in Cash. Thus it was observed that directions issued by the Director of Panchayat have been violated. The above irregularity may be strictly observed and in future care may be

taken that the balance of Cash in hand does not exceeds the prescribed limit and payment of Rs. 1,000/- and above be made through Cheque/ECS.

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 31/03/2021 were as under:

S No.	Name of Grants	Un-Utilized Grants
1.	V.P. Member Salary	1,075.00
2.	XIV Finance Commission.	25,68,681.00
3.	XV Finance Commission.	9,04,506.00
4.	GIA Grants	4,40,860.00
5.	MGNREGA	5,858.60
6.	GRES	624.00
Total		39,21,604.60

The Grants amounting ₹ 39,21,604/- were remained un-utilized with Panchayat as on 31/03/2022. Further, Golden Jubilee Grants of ₹ 1,40,413/- in year 2018-19, V.P. member salary of ₹ 85,411/- in year 201-20 and ₹ 1,501/- in year 2020-21 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 for the year 2018-19, 2019-20 and 2020-21 indicates that the actual income received was short by ₹ 90,884/-, ₹ 5,929/- and ₹ 8,071/- respectively to the revised Budget Estimates of respective years.

The expenditure incurred for the year 2018-19, 2019-20 and 2020-21 was also short by ₹ 6,80,754/-, ₹ 23,421/- and ₹ 6,315/- respectively to the revised Budget Estimates of respective years.

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

4. RDA ACCOUNTS

I) RDA/MGNREGA: The following are the details position of MGNREGA (Bank of India A/C No. 871)

Year 2018-19

i)	Opening balance as on 01/04/2018	₹ 11,665.00
ii)	Grants rec. during the year 2018-19	-
iii)	Add:-Int. Accrued during the year 2018-19	₹ 415.00
iv)	Less:- Expenditure incurred during the year 2018-19	-
Closing balance as on 31/03/2019		₹ 12,080.00

Year 2019-20

i)	Opening balance as on 01/04/2019	₹ 12,080.00
ii)	Grants rec. during the year 2019-20	₹ 1,18,000.00
iii)	Add: Int. Accrued during the year 2019-20	₹ 492.00
iv)	Less: Expenditure incurred during the year 2019-20	₹ 51,054.00
Closing balance as on 31/03/2020		₹ 79,518.00

Year 2020-21

i)	Opening balance as on 01/04/2020	₹ 79,518.00
ii)	Grants rec. during the year 2020-21	₹ 1,98,000.00
iii)	Add:-Int. Accrued during the year 2020-21	₹ 3,516.00
iv)	Less:- Expenditure incurred during the year 2020-21	₹ 2,75,175.40
Closing balance as on 31/03/2021		₹ 5,858.60

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 and 31/03/2021 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.

5. TAXES

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

<u>Year 2018-19</u>				<u>Amount in ₹</u>	
Name of the Tax	Arrears	Current Demand	Total	Collection	Balance
a) House Tax	4,85,689.00	5,41,580.00	10,27,269.00	6,79,793.00	3,47,476.00

b) Professional Tax	31,726.00	13,680.00	45,406.00	12,342.00	33,064.00
c) Vehicle Tax	12,853.00	660.00	13,513.00	-	13,513.00
d) Token house Tax	-	10,720.00	15,635.00	6,980.00	8,655.00
		4,915.00*			
Total	5,30,268.00	5,71,555.00	11,01,823.00	6,99,115.00	4,02,708.00

*Amount not reflected in the DOA audit report of 2017-18 now accounted.

					Amount in ₹
Year 2019-20					
Name of the Tax	Arrears	Current Demand	Total	Collection	Balance
a) House Tax	3,47,476.00	9,82,770.00	13,30,246.00	8,07,374.00	5,22,872.00
b) Professional Tax	33,064.00	84,500.00	1,17,564.00	48,540.00	69,024.00
c) Vehicle Tax	13,513.00	660.00	14,173.00	-	14,173.00
d) Token house Tax	8,655.00	10,720.00	19,375.00	6,650.00	12,725.00
Total	4,02,708.00	10,78,650.00	14,81,358.00	8,62,564.00	6,18,794.00

					Amount in ₹
Year 2020-21					
Name of the Tax	Arrears	Current Demand	Total	Collection	Balance
a) House Tax	5,22,872.00	9,82,770.00	15,05,642.00	8,40,764.00	6,64,878.00
b) Professional Tax	69,024.00	85,500.00	1,54,524.00	55,390.00	99,134.00
c) Vehicle Tax	14,173.00	660.00	14,833.00	-	14,833.00
d) Token house Tax	12,725.00	10,720.00	23,445.00	1,840.00	21,605.00
Total	6,18,794.00	10,79,650.00	16,98,444.00	8,97,994.00	8,00,450.00

The Panchayat has collected an amount of ₹ 6,99,115/- in 2018-19, ₹ 8,62,564/- in 2019-20 and ₹ 8,97,994/- in 2020-21 towards the various taxes, which is 63.45%, 58.23% and 52.87% 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 as tax amounting to ₹ 8,00,450/- remained uncollected as on 31/03/2021. Despite of observations raised in previous audits, the Panchayat failed to give due attention in collecting of revenue as well as accumulated arrears.

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 for so long. Therefore, the Village Panchayat is required to take remedial action for recovery of all outstanding taxes along with the prescribed penalty from the defaulters. It is also noticed that the assessment of House Tax was done in the years together. Thereafter no action has been taken to assess the house tax as prescribed in Goa Panchayat Raj Act 1994.

6. CONSTRUCTION ACTIVITIES
i) CONSTRUCTION LICENCES:

V.P Sarpanch certified:

That Panchayat has issued five repair licenses and seven renewal licenses within its jurisdiction vide Certificate No. VP/AMN-BICH/F-01/AUDIT/2018-19/ dated during the year 2018-19 and collected ₹ 3,150/-

That Panchayat has issued four repair licenses and one renewal license within its jurisdiction vide Certificate No. VP/AMN-BICH/F-01/AUDIT/2018-19/ dated, during the year 2019-20 and collected ₹ 3,668/-

That Panchayat has issued two repair licenses within its jurisdiction vide Certificate No. VP/AMN-BICH/F-01/AUDIT/2018-19/ dated, during the year 2020-21 and collected ₹ 2,000/-.

ii) ILLEGAL CONSTRUCTION

V.P Sarpanch certified vide Certificate No. VP/AMN-BICH/F-01/AUDIT/2018-19/412 dated 25/08/2022 vide Certificate No. VP/AMN-BICH/F-01/AUDIT/2018-19/413 dated vide Certificate No. VP/AMN-BICH/F-01/AUDIT/2018-19/414 dated certified vide Certificate No. VPM/SATT/2022-23/ dated that panchayat had not detected any type of illegal construction cases within its jurisdiction during the year 2018-19, 2019-20 and 2020-21 respectively. The year-wise details of illegal construction cases pending are as follows:

Period 2018-21

1) Nos. of Illegal Construction cases on 01/04/2018	10
2) Illegal Construction cases detected during the period 2018-21	—
3) Nos of illegal construction cases settle/ disposed during the period 2018-21	—
Total cases pending for settlement up to 31/03/2021	10

There are 10 cases of illegal constructions in the Village Panchayat as on 31/03/2021. The village Panchayat failed to dispose off/settle any of the illegal construction case during the period.

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.

7. 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:

Amount in ₹			
Statutory Deductions	2018-19	2019-20	2020-21
Income Tax	130.00	130.00	20,230.00
Royalty	-	1,351.00	5,203.00
TCS on Royalty	-	27.00	104.00
Labour Cess	-	-	10,050.00
Edu. Cess	-	-	402.00
Sec. & Higher Sec. Cess	-	-	201.00
CGST	-	2,193.00	12,243.00
SGST	-	2,193.00	12,243.00

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.

8. REFUND OF E.M.D AND S.D.

It was observed during audit that the Village Panchayat had a balance of ₹ 91,004/- as E.M.D and ₹ 2,97,803/- as Security Deposits as on 31/03/2021, 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. RESERVE FUND FOR STAFF RETIRMENT BENEFITS

The Goa Panchayat Raj (Application of Panchayat or Zilla Panchayat funds Coordination & Limitation) Rules 2006 which came into force vide Notification No. 34/DA/PAN/2P/2006 dated 03/11/2006 and as per Rule 4 of Goa Panchayat Raj Rules 2006, every Panchayat shall reserve 2.5% of their income as reserve fund for contributory Provident fund, Pensionary Benefits etc to the staff working in the Village Panchayats.

However, it is seen that no such funds have been created nor any efforts have been made to implement the above scheme. Failure to create Reserve Fund is against the provision of the Panchayat Raj Act.

The Panchayat should take immediate action to create reserve fund for contributory provident fund, pensionary benefits etc. to the staff working in village panchayat.

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

10. 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.

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.

11. 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 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.

12. 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 31.03.2021 as per the statement of works

submitted to audit. The relevant work files were checked during the course of audit the following are 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 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 is not enclosed to final bill wherever required.
4. The work order 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.
5. The Block Development officer and Extension officer Rural Engineer should take note of this while issuing such certificate in future as in most of Completion/Valuation certificate, the amount paid to contractor is taken as Final valuation of work. The Estimate cost of Tender and the final valuation of works should be mentioned in Completion/valuation certificate.
6. 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.
7. 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.

13. FINANCIAL POSITION OF THE PANCHAYAT DURING THE PERIOD 2018-21

The Panchayat had an amount of ₹ 13,43,507.98 as on 31/03/2019, ₹ 1,24,459.08 as on 31/03/2020 and ₹ 66,170.92(-) as on 31/03/2021, in their Panchayat Fund Account. This shows that the financial position of the Panchayat was not satisfactory during the period 2018-21. The Panchayat had ₹ 13,43,507.98 as on 31/03/2019 was reduced to ₹ 66,170.92(-) as on 31/03/2021. The Panchayat should make sincere efforts to recover the amount of arrears of Taxes / Rents

along with prescribed penalty from the defaulters and time to time revision thereof to avail the benefits of matching Grants sanctioned by the Directorate of Panchayat and to further strengthen the financial position of the Panchayat.

14. MAINTENANCE OF BOOKS OF ACCOUNTS

The registers of illegal construction register, Form -7 and Form -8 i.e. Demand and collection register and Register of taxes for year 2018-19, 2019-20 and 2020-21 were not produced to the audit by the village Panchayat during the course of audit.

Further, 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 was 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.

15. 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.

16. 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.

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. 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	—	3	—
2019-20	2	—	3	—
2020-21	2	—	3	—

Above statement reveals that the B.D.O. /E.O.V.P. fail to conduct any inspection during the period 2018-21. Further, B.D.O. Bicholim has failed to give proper justification for non compliance of above requirements.

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. ADJUSTMENTS INCORPORATED IN THE BANK RECONCILIATION STATEMENT OF PREVIOUS YEARS

It was observed that adjustments incorporated in the bank reconciliation statement from year 2009-10 onwards in respect of Goa State Urban Co-op. Bank A/c no. 001 are still appearing in the bank reconciliation statement

prepared for year 2020-21 by the village panchayat. The details of adjustments pending for proper accounting treatment in the cash book are as under:

Sr.	Description	Year	Amount
1.	Amount withdrawn but not accounted (17.06.2009)	2009-10	₹1,000.00
2.	Cheque issued but not realized (02-01-2010)	2009-10	₹2,000.00
3.	Cheque issued but not accounted (Ch.no. 291359 dt. (01.02.2010)	2009-10	₹5,000.00
4.	Bank commission not accounted in cash book	2010-11	₹150.00
5.	Reverse entry in receipt side of cash book on 16/10/2010 against double payment on 22/09/2009 vide Vr. No 02/08/2009	2010-11	₹5,000.00
6.	Cheque issued but not realized (22-03-2011)	2010-11	₹1,870.00
7.	Cheque issued but not realized (24-01-2011)	2010-11	₹1,000.00
8.	Bank commission not accounted in cash book	2011-12	₹ 11.00
9.	Bank commission not accounted in cash book	2012-13	₹ 86.00
10.	Cheque issued but not accounted in cash book	—	₹ 4,000.00
11.	Excess bank interest amt. Recorded (₹ 34,700/- instead of ₹ 27,061/-)	—	₹7,639.00
12.	Cheque issued but not realized	2013-14	₹ 2,449.00
13.	Un-reconciled amt.	—	₹5,914.00

The Secretary should take immediate action to verify and give proper accounting treatment to above adjustments appearing in the Bank Reconciliation Statement for year 2020-21. Action taken in this regard will be verified in next audit.

20. FAILURE TO FURNISHED RECORDS FOR YEAR 2021-22 FOR AUDIT

As per the audit programme for the year 2018-22, the audit on account of Village Panchayats of Bicholim Block for the year 2018-22 were taken for audit on schedule date. However, the village Panchayat Amona has failed to produce the records for the year 2021-22 within schedule period of time and therefore the audit team could not conduct the audit of Village Panchayat Amona for year 2021-22.

The half margin was issued to B.D.O. vide H.M. No. DA/Insp. Cell/2022-23/03 dated 10/10/2022 to take note of the same and issue necessary instructions to the Secretary of village Panchayat Amona to keep the all the relevant documents/accounts/reports duly completed in all respect and intimate through proper channel to the Directorate of Accounts, Panaji-Goa to undertake the special audit of Village Panchayat Amona for the period 2021-22.

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 Amona**. 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

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Particulars of Expenditure		Amount	Particulars of Expenditure		Amount
Expenditure			B/I		
11 Closing of the last Month/Year			11) Other material cost	14,140.00	
Budget Head		19,96,478.00	14) Advertisement	13,136.00	
1) Administration	4,00,692.00		15) World Env. Day	24,115.00	
2) Social Welfare	2,40,221.00		16) Other	8,17,882.00	
3) Public Works	1,25,047.00		17) Gram Saraj Yojana	26,311.00	
4) Education	48,356.00			34,02,755.00	
5) Agriculture	28,020.00		4) Planning and Development		1,430.00
6) Health & Family Welfare	3,81,634.00		1) Agricultural Camp	1,430.00	
7) Transport	21,135.00			1,430.00	
8) Sanitation	31,010.00		5) Social Welfare		76,800.00
9) Other	504.00		1) Balwadi rent	21,000.00	
10) Electricity B.I.	15,843.00		2) PAY	48,300.00	
11) Water B.I.	41,193.00		3) Disastr Management	7,500.00	
12) Telephone B.I.	3,465.00			76,800.00	
13) Other B.I.	12,533.00		6) EDUCATION & CULTURAL		2,17,350.00
14) Refreshment	25,750.00		1) National Day	18,310.00	
15) Vehicle	28,724.00		2) Donation of Social Inst.	20,000.00	
16) Publicity & Advertisement	32,664.00		3) Scholarship/Pries to student	22,850.00	
17) Transport	4,900.00		4) Donation to Register Club	10,000.00	
18) Advocate Fee	45,000.00		5) Cultural activity/Sigmotav	55,800.00	
19) Maint. Charges computer	2,940.00		6) Other	90,390.00	
20) Pre. Of Index & Cataloging Rec	20,400.00			2,17,350.00	
21) Elect. Mater. Office purpose	29,333.00		7) Rural Hpusing		
22) Adm. Others	1,57,064.00		8) Dinking Water		
	19,96,478.00		9) Poverty Allevation Programme		
2) Sanitation, Public Health and Family Welfare		3,57,140.00	Financial Asst. to poor	16,000.00	16,000.00
1) Cleaning of Gutter	1,71,270.00			16,000.00	
2) Crematorium Exp	1,29,500.00		9) Libraries		26,916.00
3) Disposal of Dead Body	29,370.00		1) News Paper	26,916.00	
4) Daily wages Labour	27,000.00			26,916.00	
	3,57,140.00		10) Rural Sanitation		2,400.00
3) PUBLIC WORKS		34,02,755.00	Cleaning of roads	2,400.00	
1) With Finance Comm.	60,945.00			2,400.00	
2) With Fin. Comm. Fund	2,01,687.00		11) Construction & Maintanance of Slaughter house		18,33,855.00
3) With Fin. Comm. Fund	9,39,625.00		12) Miscellaneous		
4) With Fund (Octroi)	5,67,656.00		1) Ref. of FMD	52,703.00	
5) With Fund (Labour)	1,08,000.00		2) Ref. of Security Dep.	1,25,385.00	
6) Golden Jubilee Grant	1,40,413.00		3) Income Tax	13,242.00	
7) With wages & work	82,500.00		4) Education cess	265.00	
8) With wages	15,700.00		5) Sec. & High Sec. Cess	132.00	
9) With wages	2,53,610.00		6) Royalty	1,111.00	
10) With wages	8,400.00		7) TC on Royalty	283.00	
11) With wages of Pub. Works	18,000.00		8) Labour Cess	15,72,020.00	
12) With wages	88,165.00		9) CGST	30,049.00	
			10) SGST	30,049.00	
			11) Bank Commission	6,619.00	
			12) Others	2,000.00	
				18,33,855.00	
			Total Expenditure		79,31,124.00
			Closing Balance		31,20,519.98
			Grand Total	SARPANCH	1,10,51,643.98


SECRETARY
VILLAGE PANCHAYAT AMONA
BICHOLIM GOA

VILLAGE PANCHAYAT AMONA
BICHOLIM-GOA

2017-18

ANNUAL ACCOUNT OF INCOME & EXPENDITURE

Particulars of Income	LIMIT	Amount	Particulars of Income	Amount
Income			B/F	
1 Closing of the last month/Year Budget Head		31,20,520	5) Proceeds of other Loans	
2 GRANTS FROM GOVT.		31,20,519.78		
I) Special		15,89,300	6) Sale Proceeds	34,970
4. Matching Grant	4,25,000		1 Sale of Firewood	15,000.00
4i. Member Salary	2,16,750		2 Sale of Tender form	16,800.00
III. XIVth Fin. Com. Grant	4,59,550		3 Sale of Garbage	3,170.00
IV. MGNREGS	1,18,000			34,970.00
v. Staff Salary	3,70,000			
	<u>15,89,300</u>		7) Extraordinary Receipts	1,61,525
II) General			1. E. M. D.	29,998
3 Other Grants			2. Security Deposit	24,794
i) Local Authorities			3. Royalty	1351
ii) Private			4. TC on Royalty	27
4 Proceeds of taxes fees etc. under Sec. 153 of the Act.			5. Income Tax	6,612
			6. Education Cess	133
Taxes		8,79,964	7. Secondary & Higher Education Ce	66
1 House Tax	8,07,374		8. C.G. S. T.	3306
2 Token House Tax	6,650		9. S.G. S. T.	3306
3 Garbage Tax	17,400.00		10. Labour Cess	3306
4 Professional Tax	48,540.00		11. Bank Intrest	59289
	<u>8,79,964.00</u>		12. Penalty	3837
			13. Hall Rent	25500
				<u>1,61,525</u>
FEES		85,812		
1 Certificate Fees	21,000			
2 R.B.D. Certificate Fees	5562			
3 Construction license fee	3,668			
4 Fee(Electricity/Water/Business/etc)	45,400			
5 Auction fee	10,000			
6 R. T. I Fee	182			
	<u>85,812</u>			
			Total Receipts	27,51,571.00
			Grand Total	58,72,090.98


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OF AMONA PANCHAYAT FOR THE YEAR 2019-20		Amount	Amount	Particulars of Expenditure	Amount
Amount Particulars of Expenditure		Amount	B/F	4. Planning & Development	
Expenditure					
1. Closing of the last Month/Year					71700
Budget Head		1934198		5. Social Welfare	
1 Administration				1. Balwadi Rent	24000
1 Administrative Staff (Daily Wages)		437013		2. P. A. Y.	12000
2 V. P. Clerk Salary		259275		3. Natirai Clamiteis	17400
3 V. P. Peon Salary		333700		4. Disaster Management Plan	18300
4 Bonus		48356			71700
5 Ex-Peon Pension		28020			109330
6 Member Salary		215249		6. Education & Culture	
7 Member Salary Refund		85411		1. National Day	20440
8 Printing		29125		2. Donation	15000
9 Stationary		32065		3. Scholarship	20000
10 Postage		1530		4. Cultural Programme	34000
11 Electricity Bill		15563		Other	19890
12 Water Bill		10584			109330
13 Xerox Bill		6843		7. Rural Housing	
14 TA/DA		3051			
15 Refreshment		52,219		8. Drinking Water	
16 Furniture		22,500.00		9. Poverty Alleviation Programme	10,000.00
17 Publicity/Advartishment		46,831		1. Financial Assistance to Poor	10,000
18 Advocate Fees		15,000			10000
19 Computer maintance		4,901		10. Libraries	28980
20 Mobile Phone		8,559		1. Newspaper	28,980
21 Garbage Vehical & other Maintan		18,131			28980
22 Electrical Material of Office		1450		11. Rural Sanitation	
23 Others		2,58,822			
		1934198		12. Construction and Maintenance of Slaughter house and Cattle Pound	3000
2. Sanitation, Public Health and Family Welfare		148249		1. Cattle pound	3000
1. Disilting & Cleaning of Gutter		130449			3000
2. Disposal Of Dead Body		17800		13. Miscellaneous	43859.9
		148249		1. E. M. D.	4200
3. Public Works		11,87,262.00		2. Refund of S. D.	12845
1 Street Light Labour Payment		108000		3. Income Tax	6612
2 Daily Wages Labour		47400		4. Education Cess	133
3 Bush cutting		11284		5. Secondary & Higher Education Cess	66
4 Garbage Collection		342030		6. Labur Cess	3306
5 St Light On/Off		9000		7. C. G. S. T	1113
6 Repair of Road		88850		8. S. G. S. T	1113
7 MGNREGS		51054		9. Bank Commission	431.9
8 Advertisement		23350		10. Other	14040
9 Water Consarvation		6000			43860
10 SwatchattaSeva		5,250		Expenditure Total	35,36,578.90
11 Others		395044		Closing Balance	23,35,512.08
		11,87,262		Grand Total	58,72,090.98

Sarpanch

VILL

SARPANCH
VILLAGE PANCHAYAT AMONA
BICHOLIM-GOA

SECRETARY
VILLAGE PANCHAYAT AMONA
BICHOLIM GOA

Particulars of Income		Amount	ANNUAL ACCOUNT OF INCOME & EXPENDITURE	
Income			Particulars of Income	Amount
1) Closing of the Last Month/ Year		23,35,512.08	B/F	
Budget Head			5) Proceeds of other loans etc	
2) Grant from Government		45,09,394.00		
i) Special				
1) Garbage Grant	3,00,000		6) Sale Proceeds	62,550.00
2) Staff Salary	612720		1) Sale of Firewood	49000
3) Mamber salary	303750		2) Sale of Tender Form	7200
4) XVth Finance	1747329.20 (751881)		3) Sale of News Paper	2520
5) XVth Finance	904506.00 (899954)		4) Sale of Garbage	3830
6) G. I. A. Grant	443089			62,550.00
7) MGNREGS	198000			
	45,09,394			
ii) General				
3) Other Grants				
i) Local Authorities				
ii) Private				
4) Proceeds of taxes fees etc. Under Sec. 153 of the Act.		9,46,620.00	7) Extraordinary Receipts	3,13,264.00
Taxes				
1) House Tax	8,40,764.00		1) E. M. D.	14005
2) Garbage Tax	27,400.00		2) Security Deposite	75371
3) Proffessional Tax	55390		3) Royalty	3852
4) Vehicle Tax	226		4) TC on Royalty	77.00
5) Token HouseTax	1840		5) Income Tax	20,100.00
6) Entatement Tax	21000		6) Edu. Cess on I. Tax	402.00
	9,46,620.00		7) Sec. & High Sec. Cess	201
			8) CGST	10050
Fees		75,301	9) SGST	10050
1) Certificate Fees	14,750		10) Labour Cess	10050
2) RBD Fees	4660		11) Bank Intrest	121805
3) Noc fees	50,000.00		12) Hall rent/Other rent	41500
4) Licence Fee	2,000.00		13) Penalty	5801
5) Auction fee	3000			3,13,264.00
6) R. T. I.	891			
	75,301			
			Total Receipt	59,07,129.00
			Grand Total	82,42,641.08

RE OF AMONA PANCHAYAT FOR THE YEAR 2020-21

Particulars of Expenditure		Amount	Particulars of Expenditure		Amount
Expenditure			B/F		1443117
1) Closing of the Last Month/Year			8) MGNREGS		275140
Budget Head			9) Cleaning of Road		20500
1) Administration			10) Public others		30323
1) Adm. Staff Salary	364356	18,01,705.00			1769080
2) Clerk salary	292692				
3) Peon Salary	3,76,296		4) Planning and Development		
4) Staff Bonus	41,448		5) Social Welfare		24000
5) Ex. Peon pension	30,355		1) Balwadi rent	24000	
6) Member Salary/Allowns	3,02,675			24000	
7) Member salary refund	1501		6) Education and Culture		38,000.00
8) Printing/Stationary	47,270.00		1) National Day	3000	
9) Electricity bill	102543		2) Donation to school	10,000.00	
10) Water bill	31825		3) Donation to Social Intitute	21,000.00	
11) Xerox bill	23731		4) Shimgostav	4,000.00	
12) Refreshment bill	43485			38000	
13) Advartisement	3427				
14) Transport	10700		7) Rural Housing		
15) Advocate fee	9500		8) Drinking Water		
16) Computer repair	29522		9) Libraries		30704
17) Electric Material	3939		1) Newspaper bill	30,704.00	
18) maintance of Air Condition	4956			30704	
19) Adm Misc.	81,484.00				
	1801705				
2) Sanitation, Public Health and Family Welfare		2,70,300.00			
1) Gutter Cleaning	118200		10) Rural Sanitation		
2) Crematorium Exp.	120000				
3) Stay Cattle	32100				
	270300		11) Construction and Maintenance of Slaughter house and Cattle pounds		3900
3) Public Works		1769080	Pound keeper	3900	
1) St. Light Labour	103500				
2) Emergency daily wages labour	16500		12) Miscellaneous		35.4
3) Bush cutting	13500		1) Bank Commission	35.4	
4) Garbage Collection	267055			35.4	
5) St. Light on/off	11600				
6) Cleaning of Public Places	26000		Total Expenditure		39,37,724.40
7) Development Work	1004962		Closing Balance		43,04,916.68
	1443117		Grand Total		82,42,641.08

SECRETARY
VILLAGE PANCHAYAT AMONA
BICHOLIM GOA

SECRETARY
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BICHOLIM-GOA