



**BLOCK DEVELOPMENT OFFICE
PERNEM BLOCK**

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

Phone No: (0832) - 2201231, Fax: 2201231 e-mail: pernembdo@gmail.com

V. P. DHARGALIM

INWARD No...2280.....

DATE: 21/11/2024..


No.3/EOVP/BDO-PER/Audit Report/Dhargalim/2024-25/2486 Dated:-20/11/2024

MEMORANDUM

Sub: Audit Report on the account of the Village Panchayat "Dhargalim" of Pernem Block for the year 2023-24 conducted during the year 2024-25.

Find enclosed herewith a copy of letter no. DA/Control/31-5(II)/2024-25/TR-392/437 dated 08/11/2024 of Director of Accounts, Penha De Franca, Alto Porvorim, Bardez-Goa, on above cited subject which is self explanatory (Copy enclosed).

In this connection, Village Panchayat Secretary, V.P. Dhargalim, 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 Dhargalim,
Pernem - Goa.

Copy to:-

1. The Director, Directorate of Accounts, Penha De Franca, Alto Porvorim, Bardez-Goa
2. Concern file.

Block Development Office
Pernem
Inward No. 7724
Date 13/11/2024
Section GOVP
Signature [Signature]
13/11/24



Government of Goa
"Kautilya" Lekha Bhavan
Directorate of Accounts

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

No. DA/Control/31-5(II)/2024-25/TR-392/437

Date: 08.11.2024

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

Sub:- Audit Report on the account of the Village Panchayat "Dhargalim" of Pernem Block for the year 2023-24 conducted during the year 2024-25.

Sir,

A copy of the Audit Report on the account of the Village Panchayat "Dhargalim" of Pernem Block for the year 2023-24 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,

[Signature]
(Dilip K. Numraskar)
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
- 869
13.11.24

AUDIT REPORT OF ACCOUNTS OF THE VILLAGE PANCHAYAT "DHARGALIM" IN PERNEM BLOCK FOR THE YEAR 2023-24

PART-I

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

Sr.No	Name of the Sarpanch	From	To
1	Shri. Aniket G. Salgaonkar	01/04/2023	07/10/2023
2	Shri. Arjun P. Kanolkar	16/10/2023	31/03/2024

B. Name of the Secretary :-

Sr.No	Name of the Secretary	From	To
1.	Shri. Subhash K. Kambli	01/04/2023	18/07/2023
2.	Shri. Lourenco Rebeiro	19/07/2023	31/03/2024

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 :- 22/08/2024 to 23/08/2024

E. Period of Audit:- From:- 01/04/2023 to 31/03/2024

PART – II - INTRODUCTORY

The audit of Accounts of the **Village Panchayat Dhargalim** in Pernem Block for the year 2023-24 was conducted from 22/08/2024 to 23/08/2024 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 Dhargalim** was sanctioned following types of grants by various agencies for specific purposes. The details of the grants sanctioned are given below:

Year 2023-24

Sr.No.	Type of Grants	Amount in ₹
Administrative Grants		
1.	V.P. Member Salary	826500.00
2.	Matching Grants	212500.00
Development Grants		
3.	XV th Fin Com.	797777.00
Total		1836777.00

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PART -III

The **Village Panchayat Dhargal** 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 ₹
2023-24	₹ 14592873.00	₹ 44550151.22

**II) Total Funds/deductions available with the Panchayat are as detailed below:
Year 2023-24**

Sr. No.	Total Funds/deductions as on 31/03/2024	Amount in ₹
1.	Government Grants	19353557.01
2.	DRDA Grants	--
3.	Library Grants	42048.00
4.	E.M.D.	1002354.00
5.	S.D.	2879204.00
6.	Income Tax	15638.00
7.	Vat (Sales Tax)	261522.00
8.	CGST	42219.00
9.	SGST	42219.00
10.	Reserve Fund	2488777.00
11.	Panchayat Fund	(-)2904651.99
Total		23222886.02

III) DETAILS OF UTILIZED / UNUTILIZED GRANTS

The statement showing details of grants are as follows:-
Year 2023-24

		Amount in ₹				
S N	Name of Grants	Opening Balance	Amt Sanctioned	Amt. Utilized	Amt. Refunde d	Closing Balance
1	V.P. Member Salary	--	826500.00	298950.00	--	527550.00
2	Matching Grants	--	212500.00	212500.00	--	--
3	XV th Fin Com.	4786991.90	797777.00	458344.00	--	5269798.01
	Bank int/com.		143374.00	0.89		
4	GIA Dev. Grants	34584485.00	--	22716301.00	181797.00	11686387.00

1 as per
(ndsl)
ed

5	Sports Grants	122758.00	--	--	--	122758.00
6	Bio diversity Grants	55000.00	--	--	--	55000.00
7	RGSA Grants	10000.00	--	10000.00	--	--
8	Spcl.Grants for 60 yrs Lib.	5050515.00	--	3358451.00	--	1692064.00
Total		44609749.90	1980151.00	27054546.89	181797.00	19353557.01
1.	Library	69873.00	--	30040.00	--	42048.00
	Interest		2215.00			
Total		69873.00	2215.00	30040.00	--	42048.00

III) BUDGET ESTIMATE AND ACTUAL

A) INCOME

Amount in ₹

Year	Original budget Estimate	Revised Budget Estimate	Actual Income	Short/Excess
2023-24	77650000.00	14295000.00	14592873.00	297874.00 (E)

B) EXPENDITURE

Amount in ₹

Year	Original Budget Estimate	Revised Budget Estimate	Actual Expenditure	Short/Excess
2023-24	105383000.00	44465000.00	44550151.22	85151.22 (E)

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
1982-83	01	-	01	Para-2- Works want R.T.S
1983-84	02	-	02	Para-8- Idle machinery/ micro phone Para-II- Works, R.T.S. awaited
1984-85	01	-	01	Para-6- Works
1985-86	01	-	01	Para-3- Works
1986-87	01	-	01	Para-3- Works
1987-88	02	-	02	Para-4- Collection of rent Para-7- Property assets register
1988-89	01	-	01	Para-3- Construction license fee
1989-90	01	-	01	Para-3- Works
1990-91	01	-	01	Para-1- Works
1991-92	01	-	01	Paid Vouchers
1992-93	02	-	02	Para-3-Arrears of rent of 3 rooms Para-6-Grant U.C.
1993-94	02	-	02	Para-5-Excess amount to be refunded Para-6-Auction
1994-95	02	-	02	Para-6-Illegal Constructions Para-8- Register of Assets

1995-96	03	-	03	Para-6-Construction license Para-7-Purchase without quotations Para-10-Departmental Works
1997-98	01	-	01	Para-9- Admn. of Panchayat
1999-00	01	-	01	Para-14-Labour Payment of Rs.19342/-
2000-01	01	-	01	Para-9-Work R.T.S for 3 works
2006-07	01	-	01	Tour adv. Of Rs. 8000/- to Sarpanch to visit Delhi Adj. T.A bill
2009-10	01	-	01	-
2010-11	03	--	03	Para-12-Financial Powers a) Purchase of Electrical Goods b) Purchase of Stationery Para-13-Departmental works Para-14-Works
2011-12	02	--	02	Para - 8 Works Para - 9 Financial limit excess of Rs.1,274/- towards purchase of stationary.
2012-13	03	--	03	Para - 11 - Financial limit Para - 12 - Irregular expenditure Para - 13 - Works short deduction of VAT.
2014-15	03	--	03	Para - 8 - Excess Exp. over Prescribed limits Para - 11 - Excess Exp. over budget. Para - 12 - Works
2015-16	02	--	02	Para-10- Mobile Towers Para-15-(j) Work Extension of Time Limit
2016-17	01	--	01	Para - 11 - Excess Exp. over budget.
2017-18	03	--	03	Para-1 Cash Section B-II vii)TDS on advertisement viii)Classification of the expenditure on "Staff Salaries" ix)Payment of arrears/delay payment Charges of Electricity consumption Para-8- Excess expenditure over prescribed limit. Para-13- Collection of market fees (sopo) non-execution of agreement.
2018-22	04	--	04	Para -1- Cash Book (other irregularities) Para -4- Excess expenditure over Budget Estimate Para -11- Non collection of Hall Rent Para -14- Excess Expenditure Over Prescribed limit.
2022-23	20	20	--	All 20 paras are dropped and commented in the current report wherever is required
Total	67	20	47	

The pendency of 47 outstanding audit paras are relating to a very old period ranged from 4 to 41 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 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 State Bank of India A/c No.30574430469	₹ 82278.00	
	Closing balance as per the Cash book		₹ 82278.00
2	Closing Balance as per the Corporation Bank A/c No.520101026509322	₹ 7649971.69	
	Closing balance as per the Cash book		₹ 7649971.69
3	Closing Balance as per the Corporation Bank A/c No.520101026513461	₹ 9122.00	
	Closing balance as per the Cash book		₹ 9122.00
4	Closing Balance as per the Corporation Bank A/c No.520101026523589	₹ 26966.00	
	Closing balance as per the Cash book		₹ 26966.00
5	Closing Balance as per the Corporation Bank A/c No.520101026517740	₹ 51927.00	
	Closing balance as per the Cash book		₹ 51927.00
7	Closing Balance as per the Corporation Bank A/c No.510101001289909	₹ 11149.32	
	Closing balance as per the Cash book		₹ 11149.32
8	Closing Balance as per the Corporation Bank A/c No.520101251857399	₹ 68691.58	
	Closing balance as per the Cash book		₹ 68691.58
9	Closing Balance as per the Corporation Bank A/c No.520101251857532	₹ 5269798.01	
	Closing balance as per the Cash book		₹ 5269798.01
10	Closing Balance as per Bicholim Urban Coop Bank a/c No. 3157	₹ 2488777.00	
	Closing balance as per the Cash book		₹ 2488777.00
11	Closing Balance as per Bicholim Urban Coop Bank a/c No. SB/ 375	₹ 1568752.42	
	Closing balance as per the Cash book		₹ 1568752.42
12	Closing Balance as per ICICI Bank A/c No. 0092	₹ 2025834.00	
	Closing balance as per the Cash book		₹ 2025834.00
13	Closing Balance as per IDFC Bank A/c No. 4871	₹ 2482371.00	
	Less: Int. received but not accounted	₹13284.00	

Closing balance as per the Cash book		₹ 2469087.00
14	FDR in B.U.C. Bank Ltd	
	a) FDM/No/153/211637	₹ 5,00,000.00
	b) FDM/No/153/211635	₹ 5,00,000.00
	c) FDM/No/153/211634	₹ 5,00,000.00
Closing balance as per the Cash book		₹ 15,00,000.00
15	Cash in hand	532.00
Closing balance as per the Cash book as on 31/03/2024		₹ 2322886.02

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.	553/99	700.00	40.00	660.00(S)
Total short accounted amount				₹660.00(S)

- 1) The short accounted amount of ₹ 660/- may be accounted in the cash book.
- 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) Fixed Deposit Register is not maintained.

2. UN-UTILIZATION /REFUND OF GRANTS

The grants like Member salary, 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 31/03/2024 were as under:

S No.	Name of Grants	Un-Utilized Grants In ₹
1.	GIA Grants	11686387.00
2.	Member Salary	527550.00
3.	XV Finance Commission.	5269798.01
4.	Sports Grants	122758.00
5.	Goa @ 60 Lib.Grants	1692064.00
6.	Bio-diversity Grants	55000.00
7.	Library Grants	42048.00
Total		19353557.01

Grants amounting to ₹ **19353557.01** were un-utilized by the Panchayat as on 31/03/2024. Further, GIA Grants of ₹ 181797/- were refunded by the Village Panchayat in 2023-24.

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

2469087.00

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 in excess by ₹ 297874.00 in year 2023-24 to the Revised Budget Estimate.

The expenditure incurred was in excess by ₹ 85151.22 in year 2023-24 to the Revised Budget Estimate.

The above variations revealed that village Panchayat has failed to prepare realistic budget estimates for the year 2023-24.

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.

5 Library Grants : The following are the details position of Library Grants (Corporation Bank A/C No. 3729)

<u>Year 2023-24</u>		
i)	Opening balance as on 01/04/2023	₹ 69873.00
ii)	Grants rec. during the year 2023-24	--
iii)	Add: Int. Accrued during the year 2023-24	₹ 2215.00
iv)	Less: Expenditure incurred during the year 2023-24	₹ 30040.00
Closing balance as on 31/03/2024		₹ 42048.00

The above closing balances is found to be tallied with the closing balance as per the cash book as on 31/03/2024.

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

6 TAXES

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

Year 2023-24

Amount in ₹

Name of the Tax	Arrears	Current Demand	Total	Collection	Balance
a) House Tax	717682.05	1013970.00	1731652.05	737583.00	994069.05
b) Professional Tax	162347.00	49360.00	211707.00	16380.00	195327.00
c) Cycle Tax	32590.00	2060.00	34650.00	--	34650.00
d) Cart Tax	4785.00	300.00	5085.00	--	5085.00
e) Advertisement Tax	4150.00	--	4150.00	--	4150.00
f) Comm. Tax	24000.00	6000.00	30000.00	30000.00	--
g) EHN tax	57659.00	346061.00	403720.00	240871.00	162849.00
Total	1003213.05	1417751.00	2420964.05	1024834.00	1396130.05

The Panchayat has collected an amount of ₹ 1024834/- in 2023-24 towards various taxes, which is 42.33% of the total demand for the year.

Above percentages of collection of taxes indicate that the action of the Panchayat in respect of collection of taxes is very casual. Despite of observations raised in previous audits, the Panchayat failed to give due attention in collecting of revenue as well as accumulated arrears. An amount of ₹1396130.05 was outstanding as on 31/03/2024.

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 for a long. It is also noticed that the assessment of House Tax was done for years together. Thereafter no action has been taken to assess the house tax as prescribed in Goa Panchayat Raj Act 1994.

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.

7 RENT

The Panchayat has leased out 02 of its premises on rental basis to Dhargal Urban Co.op Credit Society and Health Centre Dhargal. The details of the rent collection are as follows:

Amount in ₹						
Year	Name of Premises	Arrears	Demand	Total	Collection	Balance
2023-24	Dhargal Urban Co.op Credit Sty	-	96000.00	96000.00	96000.00	--
	Health Centre Dhargal	17182.00	108192.00	125374.00	99176.00	26198.00
Total		17182.00	204192.00	221374.00	195176.00	26198.00

The recovery of rent by the village panchayat was satisfactory during the year 2023-24, however, agreement executed between Dhargal Urban Co.op Credit Society and the Village Panchayat was not furnished to the audit for verification due to which audit could not ascertain the terms and condition of agreement executed by the village panchayat.

8 CONSTRUCTION ACTIVITIES

1) CONSTRUCTION LICENCES:

V.P Sarpanch vide certificate No. VP/DHA/PER/CERT./2023-24/ dated 30/03/2024 certified that Panchayat has issued 13 construction licenses within its jurisdiction during the year 2023-24 and collected ₹ 468606 /- as license fees.

ILLEGAL CONSTRUCTION

V.P Sarpanch vide certificate No. VP/DHA/PER/CERT./2022-23/3110 dated 30/03/2024 certified that the panchayat had detected illegal construction cases within its jurisdiction during the year 2023-24. The details of illegal construction cases pending are as follows:

1) Nos. of Illegal Construction cases on 01/04/2023	132
2) Illegal Construction cases detected during the year 2023-24	01
3) Nos of illegal construction cases settled/ disposed during the year 2023-24	--
Total cases pending for settlement up to 31/03/2024	133

There are 133 cases of illegal constructions in the Village Panchayat as on 31/03/2023. The village Panchayat has not disposed off/settled any illegal construction case during the year 2023-24.

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.

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

It was observed during audit that the Village Panchayat had a balance of ₹ 1002354/- as E.M.D and ₹ 2879204/- as Security Deposits as on 31/03/2024, 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.

10 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.

11 IRREGULARITIES IN EXECUTION OF WORKS

The Panchayat has undertaken and paid for works executed during the period from 01.04.2023 to 31.03.2024 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.
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.

12 FINANCIAL POSITION OF THE PANCHAYAT DURING THE YEAR 2023-24

The financial position of the Panchayat has worsened during the year 2023-24. The Panchayat fund had **negative** amount of ₹ (-) 2904651.99 as on 31/03/2024 in their Panchayat Fund Account. This reveals that the village panchayat has incurred **unlawful expenditure** from the government grants/statutory deductions.

It appears that the higher Authorities have granted approvals and sanctions without verifying the availability of funds certificates (AFC's).

13 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.

14 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.

15 NON-REMITTANCE OF STATUTORY DEDUCTIONS IN GOVERNMENT TREASURY

The statutory deduction like income tax, GST and VAT 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:

Amount in ₹

Statutory Deductions	2023-24
Income Tax	15638.00
Vat (Sales Tax)	261522.00
CGST	42219.00
SGST	42219.00

The Vat(Sales tax), Royalty, Labour cess and GST were remained un-remitted for long period. 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.

16 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.

17 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.

18 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.

19 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.

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

	Inspections	
	B.D.O.	E.O.(VP)
No. of Inspections	01	03
Dates of Inspections	02/02/2024	16/10/2023 18/12/2023 02/02/2024

The required number of inspections are carried out by the E.O.(VP). However Block Development Officer has carried out only 1 inspection.

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.

20 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 Dhargallm**. 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



FORM
(See Rule)
Monthly / Annual / Account of Income and
2023-24.

Particulars of Income	Amount	Particulars of Receipt	Amount
INCOME		B/F	
1) Closing of the last Month/Year	53180164-24	5) Proceeds of other loans etc	
Budget Head			
2) Grants from Govt.			
i) Special	826500-00		
D) GIA VPM Salary - 826500-00			
ii) General	212500-00	6) Sale Proceeds	411000-00
Matching Grants - 212500-00			
3) Other Grants			
i) Local Authorities	797777-00		
XV th Fin Com - 797777-00			
ii) Private			
4) Proceeds of taxes fees etc under Sec. 153 of the Act.	3660273-00	7) Extraordinary Receipt	8654823-00
TAXES - 1024834-00			
FEEs - 2635439-00			
Total Receipts Grand Total		Total Receipts Grand Total	14592873-00 67773037-24

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Expenditure of

Panchayat for the year 2023-24.

Amount	Particulars of Expenditure	Amount	Particulars of Expenditure	Amount
	EXPENDITURE		B/F	
	1) Closing of the last Month/Year		6) Education and Culture	72532.00
	Budget Head		7) Rural Housing	0.00
	1) Administration	3066642.00	8) Drinking Water	0.00
			9) Poverty alleviation Programme	0.00
	2) Sanitation Public Health and Family Welfare	742559.00	10) Libraries	30040.00
			11) Rural Sanitation	1195604.00
	3) Public Works	3453550.00	12) Construction and Maintenance of slaughter house and cattle pounds	24000.00
			13) Miscellaneous	4857873.22
	4) Planning and Development	0.00		
	5) Social Welfare	25400.00		
			Expenditure Total	44550151.22
			Closing Balance	23222886.02
			Grand Total	67773037.24

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DETAILS OF THE BALANCE

2023-24

SNo.	Name of Bank	Account No.	Balance amount
1.	Union Bank of India Dhargal	--- 9322	7649971.69
2.	" " " (Staff Salary)		9122.00
3.	" " " (VPM Salary)		26966.00
4.	" " " (Library)		51927.00
5.	" " " (Provident fund)		11149.32
6.	" " " (BMC)		68691.58
7.	" " " (ARMS)		0.00
8.	Bicholim Urban Co-op Bank Pernem		1568752.42
9.	" " " (Staff Reserve fund)		2488777.00
10.	" " " (FDR)		1500000.00
11.	State Bank of India Pernem (XIV F.C)		82278.00
12.	Union Bank of India Dhargal (XV F.C)		5269798.01
13.	ICICI Bank Pernem		2025834.00
14.	IDFC Bank Mapusa.		2469087.00
15.	Cash in hand.		532.00
			23222886.02

DETAILS OF FUNDS

Sr. No.	Particulars	Amount
1.	Government Grants	19353557.01
2.	DRDA Grants.	0.00
3.	Library Grants.	42048.00
4.	E.M.D.	1002354.00
5.	Security Deposit	2879204.00
6.	Income tax	15638.00
7.	Sales Tax	26152.00
8.	Royalty	0.00
9.	Labour Cess	0.00
10.	SGST	42219.00
11.	CGST	42219.00
12.	Staff Reserve fund	2488777.00
13.	Panchayat fund	(-) 2904651.99
	Grand Total	23222886.02

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

The difference between the Cash Book is due to be the reason that:



SECRETARY
VILLAGE PANCHAYAT DHARGALIM,
PERNEM - GOA

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 as to exhibit a true and fair view of the State of Affairs of the Panchayat according to the best of my information and explanations given to me and as shown by the books of the Panchayat

Deputy Director of Accounts/Insp.
Government of Goa.

{See Rule 21 (a)}
Monthly/Annual Account
of
ACCOUNT OF INCOME AND EXPENDITURE
of
Village Panchayat Dhargalim
For
The year 2023-24

No. VPD/PER/F.10/2023-24/
Office of the Village Panchayat
Dhargalim, Pernem – Goa.
Date: ___/___/2024.

To,
The Block Development Officer,
Pernem – Goa


Sub:- Submission of Annual Account for the year'2023-24.

Sir,

The Annual account for the period shown above are sent herewith under Rule of the Village Panchayat Account and audit and Custody funds Rule 1997 for perusal.

Yours faithfully,


SECRETARY
VILLAGE PANCHAYAT DHARGALIM
V. P. Dhargalim
PERNEM - GOA


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VILLAGE PANCHAYAT DHARGALIM
V. P. Dhargalim
PERNEM - GOA

FORM NO. 10

Annual Account of account of income and expenditure of Dhargalim Panchayat for the Year 2023-24

Particulars of income	Amount	Particulars of income	Amount
Income			
1) Closing of the last year	53180164.24	B/F	
Budget Head		5) Proceeds of other loans etc.	
2) Grant from Government	826500.00		411000.00
*. GIA Mem. Salary Rs. 826500.00		6) Sale Proceeds	
*. GIA Staff Salary Rs.		*. Tenders forms Rs. 411000.00	
*. GIA Dev. Work Rs.		*. Sale of old stock Rs	
*. Garbage Grants-Rs.		Total Rs. 411000.00	
Total Rs. 826500.00		7) Extra Ordinary Receipt	8684823.00
General Grants	212500.00	*. E.M.D.	
i. Matching grants-Rs. 212500.00		Refundable Rs. 1180965.00	
ii. octroi grants-		Non-Refundable Rs. 6000.00	
iii. Goa Lib Fund:		*. Security Dep. Rs.2883293.00	
3) Other Grants	797777.00	*. Income Tax Rs. 416973.00	
Local Authorities		*. Lab. Cess (Work)Rs. 346516.00	
*. RDA Grants -		*. SGST Rs. 346516.00	
*. NREGS -		*. CGST Rs. 346516.00	
*. XV Fin.Rs. 797777.00		*. Royalty Rs. 117014.00	
*. Library -		*. TCS on Royalty Rs. 2338.00	
Total Rs. 797777.00		*. Lab. Cess (Lic) Rs. 822708.00	
4) Proceeds of taxes fees etc. under Sec. 153 of the Act	1024834.00	*. Interest (VP) Rs. 1251427.00	
*. House Tax Rs. (737584.00)	737583.00	*. Interest (Staff) Rs. 246.00	
*. EHN H. Tax Rs. 240871.00		*. Interest (VPM) Rs. 729.00	
*. Prof. tax Rs. 16380.00		*. Interest (Library) Rs. 2215.00	
*. Cart. Tax Rs.		*. Interest (Staff rese)Rs. 71078.00	
*. Com. Tax Rs. 30000.00		*. Interest(XIV fin) Rs. 2189.00	
*. Advt. Tax Rs.		*. Interest(XV) Rs. 143374.00	
Total Rs. 1024835.00		*. Interest (BMC) Rs. 1857.00	
1024834.00		*. Rent Building Rs. 195176.00	
Fees	2635439.00	*. Hall rent Rs. 206000.00	
*. Certificate fees Rs. 35770.00		*. One month rent Rs. 324000.00	
*. Garbage fees Rs. 170900.00		*. Chair Rent Rs. 440.00	
*. Const. Lic. Fees Rs. 468606.00		*. Penalty/Fine Rs.	
*. Market fees Rs. 650000.00		*. TDS(Adv./Advt.) Rs. 15638.00	
*. Hs. Traf. Fees Rs. 58000.00		*. Misc. Rs. 1000.00	
*. NOC(wt/elt) Rs. 104930.00		*. Short count 22-23 Rs. 615.00	
*. NOC (B) Rs. 211500.00		Total Rs. 8684823.00	
*. Cert. Cop.Fees Rs. 3023.00			
*. RBD Rs. 5590.00			
*. Advt. Fees Rs. 810160.00			
*. House No. Reg. Fees Rs. 116960.00			
*. Other/Misc Rs.			
Total Rs. 2635439.00		Total Receipt	14592873.00
		Grand Total	67773037.24
			67773038.24

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FORM NO. 10

Annual Account of account of income and expenditure of Dhargalim Panchayat for the Year 2023-24

Amount	Particulars of Expenditure	Amount	Amount	Particulars of Expenditure	Amount
	Expenditure				
	Budget Heads				
	1) Administration	3066642.00		6) Education Culture	72532.00
	*. Salary (VPM) Rs. 298950.00			*. News paper Rs. 14096.00	
	*. Salary Staff Rs. 1844206.00	2052542		*. Edu/Donation Rs. 44300.00	
	*. Prov. Fund Rs. 431028.00	222692		*. Ccl. Nat. days Rs. 14136.00	
	*. Stationary(Print)Rs. 29890.00			Total Rs. 72532.00	
	*. Stationary(nonPrint)Rs. 58160.00			7) Rural Housing	
	*. Light Bill Rs. 84666.00			8) Drinking Water	
	*. Telephone bill Rs. 17597.00			9) Poverty alleviation Prog.	
	*. Water bill Rs. 1258.00			10) Libraries	30040.00
	*. Postage Rs. 3583.00			*. Newspaper Rs. 30040.00	
	*. Refreshment Rs. 35042.00			*. others. Rs.	
	*. Sweeper Rs. 32500.00			Total Rs. 30040.00	
	*. mainte v. p. buil. Rs.			11) Rural Sanitation	1195604.00
	*. Furniture Rs.			*. Garb Coll. Rs. 783400.00	
	*. Xerox Rs. 3702.00			*. Other Rs. 412204.00	
	*. Other Rs. 226060.00			12) Construction & maintainance	24000.00
	Total Rs. 3066642.00			of slaughter house and cattle	
				pounds.	
	2) Sanitation Public Health	742559.00		*. Cattle shed Rent Rs. 12000.00	
	And Family Welfare			*. Pound Keeper Rs. 12000.00	
	*. Gutter Cleaning Rs. 309600.00			13) Miscellaneous	4857873.22
	*. Bush Cleaning Rs. 400159.00			*. Ref. of EMD Rs. 697578.00	
	*. Dispo. dead body Rs. 11000.00			*. Ref. of Sec. Dep. Rs. 1049854.00	
	*. Other Rs. 21800.00			*. Rem. Income tax Rs. 432746.00	
	Total Rs. 742559.00			*. Labour cess(Work)Rs. 348278.00	
				*. Rem. SGST Rs. 346516.00	
	3) Public Work	34535501.00		*. Rem. CGST Rs. 346516.00	
	*. St. light Mat. Rs. 99120.00			*. Rem. Royalty Rs. 117014.00	
	*. GIA Work Rs. 23583056.00			*. TCS on Royalty Rs. 2345.00	
	*. VPF Rs. 6852045.00			*. Ref. of Excess Gt.(GIA) Rs. 181797.00	
	*. XV Fin Rs. 458344.00			*. Refund (MGNREGA)Rs.	
	*. Goa Lib. Fund Work Rs. 3358451.00			*. Refund (GIA) Rs.	
	*. Other Work Rs. 184485.00			*. Labour cess(Lic) Rs. 814481.00	
	Total Rs. 34535501.00			*. Bank Com. (V.P) Rs. 1462.95	
				*. Bank com.(PF) Rs. 7.38	
	DRDA Work			*. Bank Com(XV FC) Rs. 0.89	
	Total Rs.			*. Bank Com(XV F C) Rs.	
				*. TDS (ADV./ADVT.) Rs.	
	4) Planning & Development	25400.00		*. Greeting/Advt. Rs. 237384.00	
				*. Advocate fees Rs. 135000.00	
	5) Social Welfare			*. TA/DA Rs. 6000.00	
	*. Anganwadi Rent Rs. 4400.00			*. BMC Expenditure Rs.	
	*. Fin. Asst. to poor Rs. 21000.00			*. Other Rs. 140893.00	
	Total Rs. 25400.00			Total Rs. 4857873.22	
				Expenditure Total	44550151.22
				Closing Balance	2322887.02
				Grand Total	2322887.02
					67773038.24

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VILLAGE PANCHAYAT DHARGALIM
PERNEM - GOA

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PERNEM - GOA

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Details of the Balance

Sr.No	Name of Bank	A/C No.	Balance	
1	Union Bank of India Dhargal9322	7649971	69
2	Union Bank of India, Dhargal (Staff Salary)	.....3461	9122	00
3	Union Bank of India, Dhargal (VPM Salary)	.....3589	26966	00
4	Union Bank of India, Dhargal (Library)	.....7740	51927	00
5	Union Bank of India, Dhargal (Provident fund)	.....9909	11149	32
6	Union Bank of India, Dhargal (BMC)	.....7399	68691	58
7	Union Bank of India, Dhargal (ARMS)	.....0172	00	00
8	Bicholim Urban Co-op Bank Pernem	.375	1568752	42
9	Bicholim Urban Co-op Bank (Staff Res. Fund)	3157	2488777	00
10	Bicholim Urban Co-op Bank (FDR)	FDR	1500000	00
11	State Bank of India, Pernem (XIV th FIN.)	30574430469	82278	00
12	Union Bank of India, Dhargal (XV th Fin.)	520101269767532	5269798	01
13	ICICI Bank Pernem	.....092	2025834	00
14	IDFC Bank, Mapusa	1019284871	2469087	00
15	Cash in Hand	--	(-) 1532 (533)	00
Grand Total			(23222887)	02

23222886-02

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

Sarpanch

DETAILS OF FUNDS

Sr. No	Particulars	Amount	
1	Government Grants	19353557-01	
2	DRDA Grants	0-00	
3	Library Grants	42048-00	
4	E.M.D.	1002354-00	
5	Sec. Dep.	2879204-00	
6	Income Tax	15638-00	
7	Sales Tax	261522-00	
8	Royalty	0-00	
9	Labour cess (WORK)	0-00	
10	SGST	42219-00	
11	CGST	42219-00	
12	Staff Reserve fund	2488777-00	
13	Panchayat Fund	(-) 2904651-99	
Total		23222886-02	



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AUDITOR / ZUSP

A.A.O / ZUSP

D.D.A / ZUSP