ANNUAL AUDIT REPORT OF ACCOUNTS OF THE VILLAGE PANCHAYAT "CHIMBEL" IN TISWADI BLOCK FOR THE YEAR 2017-18

PART-I

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

Sr.No	Name of the Sarpanch	Fr.	To
1	Smt.Shobana Borkar	01/04/2017	19/06/2017
2	Shri.Chandrakant P. Kunkolkar	20/06/2017	31/03/2018

B. Name of the Secretary :-

Sr.No	Name of the Secretary	Fr.	To
1	Shri:- Bhedas Karapurkar	01/04/2017	13/12/2017
2	Mr. Lency Dias Julino	14/12/2017	31/03/2018

C. Names & designation of audit parties:-

Sr.No	Names of the audit parties	Designation
1	Shri:- Kisan Gaude	Dy. D.A./Insp.
2	Shri:- Milind M. Sadvelkar	A.A.O.
3	Shri:- Dasharath N.N. Tuenkar	A.C.
4	Shri:- Shekhar L.T. Khorjuvenkar	A.C.

D. **Date of Audit :-** From :-14/02/2019 to 18/02/2019

E. **Period covered during the Audit :-** From:- 01/04/2017 to 31/03/2018

PART – II - INTRODUCTORY

The audit on Accounts of the ***Village Panchayat Chimbel*** in Tiswadi Block for the year 2017-18 was conducted from 14/02/2019 to 18/02/2019 as per the Circular No. 30/7/75Fin(Bud) dated 21/08/1996 from Finance (Budget) Department, based on the records furnished by the Panchayat.

The ***Village Panchayat Chimbel*** was sanctioned the following type of grants during the year 2017-18. The details of the same are given below:

Sr.No.	Type of Grants	Amount	
	Administrative Grants		
1	Matching Grants	Rs.	4,25,000=00
2	Member Salary	Rs.	4,20,000=00
Developmental Grants			
3	Garbage Grants	Rs.	1,00,000=00
4	XIV Finance Gra	Rs.	18,29,215=00
	Total	**Rs.**	**27,74,215=00**

PART –III

of Funds) Rules 1997, comprising particulars of Income & Expenditure for all the grants, received i.e Administrative & Development Grants.

i) SUMMARY OF THE ACCOUNTS

Total Receipts for the year 2017-18	Rs.	62,78,299=22
Total Expenditure for the year 2017-18	Rs.	44,44,697=00

Total Funds available with the Panchayat as on 31/03/2018 are as detailed below:

Sr. No.	Total Funds/deductions as on 31/03/2018	Amount	
1	Government Grants	Rs.	58,98,077=00
2	DRDA Grants	Rs.	60,894=83
3	E.M.D.	Rs.	1,49,722=00
4	S.D.	Rs.	55,124=00
5	Income Tax	Rs.	nil
6	Vat (Sales Tax)	Rs.	78,458=00
7	Royalty	Rs.	nil
8	Labour Cess	Rs.	4,097=00
9	Panchayat Fund	Rs.	31,17,713 =35
	Total	**Rs.**	**93,64,086=18**

ii) Details of Utilized / Unutilized Grants

The statement showing details of grants as on 31/03/2018 are as follows:

Sr. No	Name of the Grants	Previous Balance 01/04/2017	Grants Sanctioned during 17-18	Amount utilized during the year 2017-18	Balance as on 31/03/2018
I - Administrative/Govt. Grants					
1.	V.P. Member Salary	3,90,254=00	4,20,000=00	5,17,183=00	2,93,071=00
2.	Matching Grants	-	4,25,000=00	4,25,000=00	Duly Accounted
3.	XIVth Finance	36,09,994=00	18,29,215=00	-	54,39,209=00
4.	Garbage	-	1,00,000=00	1,00,000=00	-
5.	G.I.A.	25,990=00 1,00,286=00	-	-	25,990=00 1,00,286=00
6.	S.P. Grants	2,021=00	-	-	2,021=00
7.	PYKKA Grants	37,500-00	-	-	37,500-00
	Total I	**41,66,045=00**	**27,74,215=00**	**10,42,183=00**	**58,98,077=00**
II – DRDA/RDA					
1.	MGNREGA	1,06,748=27	Int. 2,746=56	48,600=00	60,894=83
	Total II	**1,06,748=27**	**Int. 2,746=56**	**48,600=00**	**60,894=83**

Further , it can be seen from the above statement that various grants involving 58.98 lakh had remained unutilised for more than a year. The V.P. had not utilised the grants for the purpose for which these were given. In the absence of the requisite certificates, it could not be ascertained in audit whether utilisation certificates in respect of grants utilised are furnished by the Panchayat in time or not. In spite of availability of various grants, no concrete action has been taken by [illegible] development works, as a result, readily available grants remained unutilized beyond the permissible limits. Prolonged delay in taking up the development works has resulted in blocking of Government grants and delayed benefits to the public. The sanctioning authorities may evolve a mechanism to ensure that utilisation certificates in respect of grants released for specific purposes are furnished by the grantee institution in time. It may also be noted that the Panchayat has to submit the audited statements of accounts as well as the utilisation certificate in form GFR-19-A in respect of the expenditure incurred out of the grants. Balance amount may be utilised and progress may be intimated to audit.

iii) VARIATION BETWEEN BUDGET ESTIMATE AND ACTUAL

A) INCOME

ORIGINAL BUDGET ESTIMATES	REVISED BUDGET ESTIMATE	ACTUAL INCOME	SHORT
94,09,097=00-	-	62,78,299=22	31,30,797=78

B) EXPENDITURE8

ORIGINAL BUDGET ESTIMATES	REVISED BUDGET ESTIMATE	ACTUAL EXPENDIRUTE	SHORT
82,83,000=00	-	44,44,697=00	38,38,303=00

On comparison with the Budget estimates, the actual Income received during the year 2017-18 is in short by Rs. 31,30,797=78 and under expenditure side there is huge saving of Rs. 38,38,303=00 . The variations between the budget estimates with that of the actual Income and expenditure can be avoided by revising the budget estimate based on the available trend of actual. The Secretary is need be prepared realistic budget. This may be noted and in future and budget may be prepared in realistic manner in order to avoid variations.

PART – IV – COMMENTS ON TRANSACTION

Section A:- Outstanding audit paras from previous Audit Report in brief.

Year	*Paras B/F*	*Paras settled*	*Paras outstanding*	*Subject as brief*
1983-84	01		01	Para on works
1990-91	01		01	(i)Two rooms extension of V.P. Building (ii)Slab drains and soiling of road R.T.S. is awaited in both the cases. Income tax not deducted at sr.no.1
1997-98	02		02	Para-11-renewals of garbage Para-12-supplying of sports articles
1998-99	01		01	Para on construction license fee
2009-10	01		01	Para-10-purchase of hardware for water pipe line
2011-12	03		03	Para-12-works

				Para-9-financial powers (A)Excess expenditure over prescribed Limit from 1999 to 2005 (B)Excess expenditure over prescribed Limit from 1995 to 2010 Para-10-departmental work by engaging daily wages labourers from 1994-2011 approval is awaited
2011-12	03		03	Para-7-Excess expenditure over budget under (i) Admn Rs.292263/- Approval awaited Para-8-excess expenditure over prescribed limit under (i) advocate fee Rs.52780/- Approval awaited Para-9- works
2012-13	03		03	Para-6-Excess expenditure over budget Para-7- works no. VI Para-11- Excess expenditure over prescribed limit
2014-15	01	---	01	Para-5- Excess expenditure over prescribed limit
2015-16	02	--	02	Para-10- Purchase of Electrical/Register Para-17- Works (1) & (2)
2016-17	21	19	02	Para- 10- Purchase of electrical material/register. Para-11- Remittance of tax deducted at source without deductions. Income Tax recovery of Rs. 15,461/- & Rs. 1,831/- is remained. Remaining 19 paras are dropped and commented in the current audit
Total	**39**	**19**	**20**	

There are 20 outstanding paras which have remained unsettled. The pendency of audit paras are relating to a very old period is alarming. It is therefore brought to the notice of Directorate of Panchayat that the V.P.Chimbel has failed to submit appropriate replies and get any of the paras dropped. This issue required to be viewed seriously and every possible effort be made to get long pending paras settled and for all.

Part -III-CURRENT –AUDIT

The Cash book is checked during the course of audit. The closing balance as per the cash book as on 31/03/2018 is Rs. 93,64,086=18.

The details of the closing balance as per the Cash Book as on 31/03/2018 are as follows:-

1	Closing Balance as per State Bank of India a/c No. 30645364133 Rs. 24,74,927=00	
Closing balance as per the Cash book		Rs. 24,74,927=00
2	Closing Balance as per Syndicate a/c No. 721322000074146 Rs. 60,894=83	
Closing balance as per the Cash book		Rs. 60,894=83
3	Closing Balance as per Syndicate a/c No. 72132200002595 Rs. 2,158=98	
Closing balance as per the Cash book		Rs. 2,158=98
4	Closing Balance as per Syndicate a/c No. 721322000046570 Rs. 68,25,124=42	
Closing balance as per the Cash book		Rs. 68,25,124=42
5	Cash in Hand	Rs. 980=95
Closing balance as per the Cash book as on 31/03/2018		Rs. 93,64,086=18

After verification, the above bank closing balances as per cash book are found to be tallied with the closing balances as per the bank figures as on 31/03/2018.

SECTION-B-I

MAJOR IRREGULARITIES

Nil

SECTION-B-II

OTHER IRREGULARI.TIES

1) A register of Receipt Book shall be maintained in Form No. 5 and shall be kept with the stock of new and returned Receipt Books under lock and key on the responsibility of the Secretary. The receipt books must be kept under lock and key in the personal custody of the officer authorized to sign the receipt on behalf of the Government. Before the receipt book is brought into the use, the number of forms contained therein shall be counted and the result recorded in a noticeable place in the receipt book over the signature of the government office in charge of the book. Counterfoils of the used receipt book shall be kept in his personal custody. The receipt book stock register were checked during the course of audit however it is seen that no annual verification certificate is recorded in Form V register under attestation of competent authority incorporating therein the balance receipt books as on 31/03/2018.
2) Director of Panchayat vide Memorandum No.19/DP/Inspection/2017/7696 dated 28/09/2017 issued directions to the Village Panchayats that limits of keeping cash in hand are only 500 should be maintained. However, Cash book for the year 2017-18 revealed that most of the time Cash in hand is

exceeded the limit laid down in the above Memorandum. Secondly, 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/- against the voucher No.259, 271, 288, 311, 327, 346, 362, 405, 414, 466, 471, 478. 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 the balance of Cash in hand does not exceeds the prescribed limit and payment of Rs. 1,000/- and above be made by through Cheque/ECS.

3) The Panchayat receives the Grants-in-aid every financial year for payment of Salaries and Allowances as fixed by the Government to the Sarpanch, Dy. Sarpanch and directly elected members as well as Co-opted members as the case may be. The amount so received has to be paid to the members within one year from the receipt of the same. However, scrutiny of Form 9 grants register revealed that the amount of Rs.2,93,071/- is remained undisbursed for more than year in the Panchayat fund. The reason for not paying the member salary in time should be examined and such salary be settled immediately or refund the balance amount to grant sanctioning authority under intimation to audit
4) The E.M.D., Security Deposit, Income Tax, Labour cess and Royalty deducted from the contractor bills should be remitted in the Government Treasury under appropriate head of account within prescribed time limit. However, in your case it is noticed that the deductions referred above are not remitted in the Government Treasury for last two years. In case, any penalty levied by the concerned department due to delay in remittance of statutory deductions has to borne by the person responsible for the making delay in remitting above deductions.
5) Erasures, over-writings, un attestation and correctness in figures etc. in accounts of books and registers, bills invoices, purchases bills, challans , receipts are noticed during the course of verification. Same should be avoided in future.
6) Receipt Nos. from 388/84 to 92 cancelled during the year 2017-18 without any reason.
7) Bank reconciliation statement is not prepared and recorded in the Cash book at the end of the each month.
8) Thump impressions on vouchers are not authenticated by the Sarpanch.

2) <u>RDA ACCOUNTS</u>

<u>i)</u> **<u>RDA/MGNREGA:</u>** The following are the details position of MGNREGA(**<u>Syndicate Bank A/c No.7212200074146</u>**)

i)	Opening balance as on 01/04/2017	**Rs.**	**1,06,748=27**
ii)	Grants rec. during the year 2017-18	Rs.	nil
iii)	Add:- interest received during 2017-18	Rs.	2,746=56
iv)	Less:- Expenditure during the year 2017-18	Rs.	48,600=00
	Closing balance as on 31/03/2018	**Rs.**	**60,894=83**

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.

3) TAXES

The following statement showing the arrears Current Demand, Collection and Balance for the period from 1/4/2017 to 31/3/2018.

Sr. No.	*Nature of Taxes*	*Arrears*	*Current Demand*	*Total Demand*	*Collection*	*Balance*
1.	House Tax	14,00,388.00	13,89,081.00	27,89,469.00	12,89,071=00	15,00,398.00
2.	Light Tax	15,824.00	-	15,824.00	47.00	15,777.00
3.	Prof. Tax	23,59,494.00	7,20,005.00	30,79,499.00	2,08,180.00	28,71,319.00
4.	Cycle Tax	51,012.00	-	51,012.00	-	51,012.00
5.	Dog Tax	594.00	200.00	794.00	-	794.00
6.	Cart Tax	268.00	-	268.00	-	268.00
TOTAL		***38,27,580.00***	***21,09,286.00***	***59,36,866.00***	***14,97,298.00***	***44,39,568=00***

The Panchayat has collected an amount of Rs. 14,97,298 /- towards the various taxes during the year 2017-18. The tax collection is just 25% out of total demand. The position of the Panchayat in respect of collection of taxes is not satisfactory. The lethargic nature of the Village Panchayat in recovering of Taxes has resulted in accumulation of these arrears. Over the years, arrears of revenue recoverable has gone up considerably and the Panchayat failed to give due attention in collecting of revenue as well as accumulated arrears. The overall arrears of taxes are mounting year by year. As specially House Tax & Professional Tax. As per Sub-Section (3) of Section 154 of the Goa Panchayat Raj Act, 1994, Vp's 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 revise nor reassessment is carried out for so long. Therefore, the VP is required to take remedial action for recovery of all outstanding taxes along with the prescribed penalty from the defaulters. So also the reassessment of house tax is also required to be carried out as per the provision of GPRA as the same is due from 2001. Reassessment is also required to be carried out in respect of those houses where NOC for repairs were issued, and where there has been increase in the plinth area.

4) CONSTRUCTION ACTIVITIES

i) CONSTRUCTION LICENCES

V.P. Sarpanch had certified vide certificate No. VP/CHIM/2018-19/Audit/1773 dated 13/02/2019, that he had issued 36 nos construction licenses during the year 2017-18. And an amount of Rs. 6,91,100=00 was collected as license fees. The fees are charged as per estimate certified by Civil Engineer. Relevant records are seen in audit.

5) ILLEGAL CONSTRUCTION

V.P Sarpanch certified vide certificate No. VP/CHIM/2018-19/Audit/1772 dated 13/02/2019 that he had detected 12 nos. of illegal construction cases during the year 2017-18. The details of illegal construction cases are as follows

1) Nos. of Illegal Construction cases on 01/04/2017	34
2) Illegal Construction cases detected during the year 2017-18	12
3) Nos of illegal construction cases settle/ disposed during the year17-18	nil
Total cases pending for settlement upto 31/03/2018	**46**

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 VP's permission. There are 46 cases of illegal constructions in the Village Panchayat as on 31/03/2018. Non regularization of above illegal constructions resulted in loss of revenue of the Panchayat. The Village Panchayat should take corrective action in the matter immediately. Action taken and result thereof may be intimated to audit.

6) REFUND OF E.M.D AND S.D.

It was observed during audit that the V.P. had a balance of Rs.1.50 lacks as E.M.D and Rs. 0.55 lacks S.D. as on 31/03/2018. 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 /SD's which is lying with the Panchayat for more than three years. If not than the unclaimed EMD's and S.D.'s lying with Panchayat more than three years may be treated as lapsed deposits and accordingly forfeited to the Panchayat account as revenue of V.P.

8) TIME BOND CLAIM

The time bound claims such as Electricity, Telephone, Water are to be cleared expeditiously as and when these are received or in any case within the prescribed date so as not to attract delay payment charges/fine. This may be noted for future guidance.

9) EXCESS EXPENDITURE OVER PRESCRIBED LIMITS.

Under following head of accounts the Panchayat had made excess expenditure from its Panchayat Fund over prescribed limit during the year 2017-18 in violation of official Gazette of Government of Goa published vide Series I No. 43 dated 21st January, 2016.

Sr no.	Major head of account	Prescribed limit	Expenditure incurred	Excess / Short
1	Advocate fees	30,000/-	90,000/-	60,000/-
	Total	30,000/-	90,000/-	60,000/-

Necessary ex-post facto approval may be obtained from the competent authority to regularize the excess amount and shown to the next audit. Further, it has to be ensured that costs, as order and whenever feasible, should be recovered from the complainants who have dragged the Panchayat to the Courts. It is observed from the vouchers that no mention is made about the approval granted by the body to the payment of such payments. The details of Resolution No. and date approving such payments need to be recorded on the reverse of the vouchers by endorsing a suitable certificate. The separate register may be maintained by recording necessary entries such as Case particulars, name of the Advocate, amount paid, date Voucher no. on each occasions and total expenditure etc. as well.

10) 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 Panchyat Raj Rules 2006, every Panchayat shall reserve 2.5% of their income as reserve fund for contributory Provident fund, Pensionery 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. Action taken in the matter may be intimated to audit. Similar observation was also raised in previous audit reports. However, Panchayat has not created mandatory reserve fund and persist on committing irregularity.

11) VIOLATION OF STATUTORY PROVISION TOWARDS PROVIDENT FUND BENEFITS:

As per para 5 of order No. 35/OP/PAN/EMP/2000 dated 06/03/2003 published in the official Gazette Govt. of Goa, it is stated that permanent employee shall be entitled for the benefits of employees Provident Fund. The amendment of the said order was published in the official gazette of Govt. of Goa under No. 35/DP/PAN/EMP/2006 dated 25/01/2007 under the title Goa Panchayat (staffing pattern , Scale of Pay & mode of recruitment of staff of Panchayats first Amendment) order , 2006 clause 5 stated that permanent employee of the Panchayat shall be entitled for EPF, Gratuity, Pensionary benefits etc. Also, the circular No. 19/33/DA/PAN/STAFF/PAN/05/3947 dated 18/11/2005 and 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 noticed that except Village Panchayat Secretary, no recoveries or provision towards provident fund and benefits have been made applicable to other regular staff of the Panchayats. Non-recovery of provident fund from the monthly salaries of the regular staff amounts to violation of Employees Provident Funds regulations.

Despite been recording similar observation in the past no action has been taken by the V.P. in the matter. Appropriate action may be taken against the above referred order and subsequent Amendments/ Notifications/Circulars/Orders (if any) issued in this regards by the Government from time to time & result may be intimated to audit

12) NON FILING OF E-TDS RETURNS WITH INCOME TAX DEPARTMENT & ASSESSING OF STAFF

The every employer (DDO) should deduct Income Tax at source if the salary income crosses the taxable income limits in monthly installment on salaries disbursed by him to his/her employees, and accordingly quarterly TDS returns for the recovery of Income Tax has to be filed online on quarterly basis, The final adjustment of Income Tax, should made from the last salary payable before the end of the March. However, it is noticed that the no such TDS has been deducted by the Panchayat despite have been pointed out similar observation in the Past.

13) 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. In this connection it is noticed that the Goa Panchayat (Accounts, Audit and Custody of Funds) Rules, 1997 provides under rules 4(3) the Secretary shall furnished a security in such form and for such amount as may be specified by Director. 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.

14) WORKS

In spite of availability of grants under XIV Finance Commission, the V.P. failed to execute any developmental works in its jurisdiction during the year 2017-18. The reason for not utilising the XIV Finance Commission grants within stipulated time may be stated.

15) LABOUR CESS

As per the rules, all the Government Departments, local bodies PSU's and other Govt. agencies carrying out the building and other construction works under the act shall get themselves register under section 7 of the Act with the registering authority of the labour Department. Such institutions are required to mandatorily deduct 1% of the total cost from the bills at the time of making payment to the contractors. The VP before remitting the amount of cess to the Goa Building & Other Construction Workers Welfare Board can deduct 1% of the total Cess amount collected for their administrative expenses.

16) FINANCIAL POSITION OF THE PANCHAYAT DURING THE YEAR 2017-18

The Panchayat is having an amount of Rs.31,17,713=35 in their Panchayat Fund Account as on 31/03/2018. This shows that the financial position of the Panchayat is satisfactory during the year. However, Panchayat should make sincere efforts to recover the amount of arrears of Taxes / Rents along with prescribed penalty form the defaulters, in order to further strengthen the financial position of the Panchayat. The VP has huge spare amount Panchayat Fund as on 31/03/2018 in the different Saving Bank Account. However, no FD's were made by the VP. The VP should make FD's of smaller amount of various denominations so as to earn more revenue in the form of higher rate of bank interest. The Panchayat may consider the possibility of investing its funds in short term deposits keeping in view its immediate needs so that additional revenue by way of higher rate of interest could be earned which is not earn on saving/current account. Before investing the amount in F.D. the VP Secretary should obtained the rate of interest from various banks and accordingly invest the amount with bank which offers a handsome of rate interest on F.D.s

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 is 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.

19) GENERAL

As per the system in vogue, the Block Development Officer (BDO) should conduct at least three inspections and Extension officer VP (EOVP) five of the Village Panchayat.

a) **Inspections**		**B.D.O.**	**E.O.(VP)**
i)	Prescribed	03	05
ii)	Actually carried out	Nil	Nil

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.

b) 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.

c) As per Section 113 (1) of the act, the salary and allowances of the Secretary shall be drawn from the Panchayat funds.

d) 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.

e) 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. Rigorous 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 Chimbel.*** The office of the Directorate of Accounts disclaims responsibility for any misrepresentation /misappropriation and/or non information on the part of auditee.

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

Monthly / Annual / Account of Income and

Particulars of Income	Amount	Particulars of Income	Amount
Income 1) Closing of the last Month / Year	7530483=96	B/F 5) Proceeds of other Loan etc.	–
Budget Head 2) Grants from Government i) Special Salary of Member – 4,20,000=00 Matching Grants – 4,25,000=00 XIV Fin com – 1,82,9215=00 GIA 1,00,000=00 27,74,215=00	27,74,215=00	6) Sale Proceeds Sale of Tender – 2400=00	2400=00
ii) General		7) Extraordinary Receipt EMD – 20596=00 Bank int – 307847=22 P.C – 3000=00 TDS – 161162=00 Penalty of House tax – 2711=00 Non. Accounting Receipt – 5072=00 500388=22	500388=22
3) Other Grants i) Local Authorities	–		
ii) Private	-		
4) Proceeds of taxes fees etc. under Sec. 153 of the Act H[illegible]se tax – 1289071=00 Pro[illegible] Tax – 208180=00 Light Tax – 47=00 14,97,298=00 Recovery of diff. Const. Licence fee – 420=00 Const. Licence fee – 691100=00 Occupancy Cert – 1,50,000=00 Cert. fee – 140900=00 R.B.D fee – 16600=00 NOC for W/E – 72800=00 NOC for Trade – 22000=00 Recovery of festival Advance – 9000=00 R.T.I – 1710=00 True copy – 468=00 Transfer fee – 399000=00 3001296=00 15,03,998=00	3001296=00	TOTAL RECEIPT	6278299=22
		OPENING BALANCE	7530483=96
TOTAL Rs.		GRAND TOTAL	13808783=18

Sarpanch
V. P. Chimbel, Tiswadi - Goa

Secretary
Secretary
V. P. Chimbel, Tiswadi - Goa

Form No. 10

(See Rule 21(a) and 25 of THE GOA PANCHAYAT (ACCOUNT, AUDIT AND CUSTODY OF FUND) RULES 1997

ANNUAL ACCOUNT OF INCOME AND EXPENDITURE

OF..........CHIMBEL, TISWADI...PANCHAYAT FOR THE YEAR ~~2014-2015~~ 2017-18

Particulars of Income Income	Amount	Particulars of Expenditure Expenditure	Amount
		Budget Head	
1) Closing of the last year	7530483=96	1) Administration	2396446=00
Budget Head 2) Grants from Government i) Special	2774215=00	2) Sanitation Public Health and Family Welfare.	1617238=00
ii) General			
3) Other Grants i) Local Authorities		3) Public Works	284427=00
ii) Private		4) Planning and Development	–
4) Proceeds of taxes fees etc under Sec. 153 of the Act.	1497298=00 1503998=00	5) Social Welfare	23800=00
5) Process of other loans etc.	–	6) Education and Culture	4255=00
6) Sales Proceeds.	2400=00	7) Rural Housing	–
7) Extraordinary	500388=22	8) Drinking water	–
		9) Poverty alleviation Programs	–
		10) Libraries	–
		11) Rural Sanitation	–
		12) Construction and maintenance of slaughter house and cattle pounds	–
		13) Miscellaneous	118531=00
		Expenditure Total	4444697=00
Total Receipts	6278299=22	Closing Balance	9364086=18
Grand Total	13808783=18	Grand Total	13808783=18

N.B. Details of Receipts and Expenditure of the items may be given separately.

Village Panchayat Chimbel * Tiswadi - Goa

Sarpanch
Shri. Chandrakant Kunkolkar
Sarpanch

Secretary
Secretary
V. P. Chimbel, Tiswadi - Goa

(P. T. O.)

Expenditure of Annual Panchayat for the year

Particulars of Expenditures	Amount
Expenditure 1) Closing of the Current Monthly / Year	
1) Budget Head	
A) Administration	2396446=00
Salary & Allowance to Memb – 517183/00	
Salary of staff – 1098908/00	
Family pension – 135672/00	
Sweeper pay – 24000/00	
Arew DA & inc to staff – 27780/00	
T.A to staff – 14590/00	
Bonus to staff – 13618/00	
Festival Adv to staff – 9000/00	
Stationary – 3955/00	
Printing & stationary – 74217/00	
Postage / Reg AD – 379/00	
Elect Bill – 1480/00	
Water Bill – 259/00	
Telephone Bill – 6719/00	
Publicity / Advt – 10920/00	
Stock – 187497/00	
Advocate Bill – 90,000/00	
Transport – 1200/00	
Repair/maintance of V.P. office – 74300/00	
Repair / maintance of computer – 45540/00	
Others – 24729/00	
Charted Account fee – 34500/00	
2396446/00	
2) Sanitation Public Health and family welfare.	1617,238=00
Disposal of Garbage – 1195730/00	
Cleaning of Gutter/Drain – 334800/00	
Cutting of Tree/Bushes – 73758/00	
Burial of Deadbody / Stray Cattle – 12950/00	
1617238=00	
3) Public Works	284427=00
Purchase of Elet Material – 214227=00	
Streetlight on/off – 21600=00	
MGNREGA – 48600=00	
284427/00	
4) Planning and Development	–
TOTAL Rs.	

Particulars of Expenditures	Amount
B/F	23800/00
5) Social Welfare	
Balwadi Rent – 16800/00	
Relief to needy / Financial help – 7000/00	
23800/00	
6) Education and Culture	4255/00
News paper Bill – 4255/00	
7) Rural Housing	–
8) Drinking Water	–
9) Poverty alleviation Programme	–
10) Libraries	–
11) Rural Sanitation	–
12) Construction and Maintainance of Slaughter house & cattle pounds	–
13) Miscellaneous	118531=00
Refund of EMD – 32144/00	
T.D.S – 4713/00	
Royalty – 3959/00	
Bank Comm – 1149/00	
xerox – 10870=00	
Refreshment – 38569/00	
others – 27127/00	
118531/00	
Expenditure Total	4444697/00
Closing Balance	9364086/18
Grand Total	13808783/18

Sarpanch
Sarpanch
V. P. Chimbel, Tiswadi - Goa

Secretary
Secretary
V. P. Chimbel, Tiswadi - Goa

DETAIL OF THE BALANCE

1.	State Bank of India A/c 864133	2474927=00
2.	Syndicate Bank A/c 74146	60894=83
3.	" " A/c 2595	2158=98
4.	" " " 46570	6825124=42
5.	Cash in hand	980=95
6.		
	Total	9364086=18

DETAILS OF FUNDS

1.	Govt. Grnats	58,98,077=00
2.	R.D.A. Grants	60894=83
3.	E.M.D.	149722=00
4.	Security	55,124=00
5.	Income Tax	NIL
6.	Royality	NIL
7.	~~Any other~~ VAT ABOVE LLS	78,458=00
		4097=00
8.	Panchayat Fund	31,17,713=35
	Total	9364086=18

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

Difference if any

The difference of Rs. Between the Pass book and Cash Book is due to be the reason that:-

Secretary
V. P. Chimbel, Tiswadi - Goa

Shri. Chandrakant Kunkolkar
Sarpanch
V. P. Chimbel, Tiswadi - Goa

Village Panchayat Chimbel * Tiswadi - Goa

CERTIFICATE

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

Deputy Director of Accounts/Insp.