



V. P. CAMURLIM

INWARD NO. 229

DATE 03/07/24

OFFICE OF THE BLOCK DEVELOPMENT OFFICER, BARDEZ BLOCK

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No.3- EOVP-II/BDO-BAR/2024/ 3941

Dated: 28/06/2024

MEMORANDUM

Sub: Audit report on the account of the Village Panchayat "Camurlim" of Bardez Block for the year 2020-21 conducted during the year 2023-2024.

Ref: Letter No. DA/Control/31-5(II)/2024-25/TR-150/169 dated 18/06/2024

Attention of Village Panchayat Secretary of V.P. Camurlim is hereby invited to the letter dated 18/06/2024 of Director of Accounts, Govt. of Goa, "Kautilya" Lekha Bhavan, Penha De Franca, Alto Porvorim, Bardez- Goa inwarded in this office on 25/06/2024 on the above cited subject along with the attached enclosures thereto, which is self explanatory.(Copy enclosed).

In this connection, V.P. Secretary, V.P. Camurlim, Bardez is hereby directed to go through the Audit Report on the accounts of Village Panchayat Camurlim for the year 2020-21 which is enclosed.

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 within one month to the Audit without further delay, under intimation to this office.

Failing which matter will be reported to higher authority for initiating necessary action in the matter

Manohar B. Parwar
28/06/2024

(Manohar B. Parwar)
Block Development Officer-II
Bardez Mapusa-Goa

Encl: as above

To,
The Village Panchayat Secretary, Camurlim

Copy to:- 1) The Director of Accounts, Govt. of Goa, "Kautilya" Lekha Bhavan, Penha De Franca, Alto Porvorim, Bardez- Goa

**AUDIT REPORT OF ACCOUNTS OF THE VILLAGE
PANCHAYAT "CAMURLIM" IN BARDEZ
FOR THE BLOCK YEAR 2020-21**

PART-I

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

Year	Name of the Sarpanch	From	To
2020-21	Vishant Naik Gaonkar	01-04-2020	31-03-2021

B. Name of the Secretary :-

Year	Name of the Secretary	From	To
2020-21	Manjita Phadte	01-04-2020	31-03-2021

C. Names & Designation of audit parties

Sr. No.	Names of the audit parties	Designation
1	Shri. Deepak 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 :- 10/01/2024 to 15/01/2024

E. Period of Audit:- From:- 01/04/2020 to 31/03/2021

PART – II - INTRODUCTORY

The audit of Accounts of the **Village Panchayat Camurlim** in Bardez Block for the year 2020-21 was conducted from 10/01/2024 to 15/01/2024 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 Camurlim** was sanctioned following types of grants by various agencies for specific purposes. The year-wise details of the grants sanctioned are given below:

Year 2020-21		
Sr. No	Type of Grants	Amount in ₹
1.	V.P. Member Salary	3,03,750.00
2.	Staff Salary	9,93,854.00
3.	XIV th Fin Com.	14,66,069.00
4.	XIV th Fin Com.	9,36,587.00
Total		37,00,260.00

PART –III

The **Village Panchayat Camurlim** was 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.

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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

1) SUMMARY OF THE ACCOUNTS

Year-wise Receipts and Expenditure of Village Panchayat

Year	Receipt Amount in ₹	Expenditure Amount in ₹
2020-21	48,38,204.00	46,90,489.80

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

Sr. No	Total Funds/deductions as on 31/03/2021	Year 2020-21	
		Amount in ₹	
1.	Government Grants	37,72,377.00	
2.	RDA Grants	1,916.00	
3.	Library Grants	1,445.90	
4.	VCC	1,858.00	
5.	E.M.D.	79,325.00	
6.	S.D.	1,02,812.00	
7.	Income Tax	19,415.00	
8.	Vat (Sales Tax)	41,953.00	
9.	Royalty & TCS	4,829.00	
10.	Labour Cess	64,503.00	
11.	Education Cess	138.00	
12.	Sec. & Higher Sec. Cess	69.00	
13.	CGST/SGST	35,730.00	
14.	Panchayat Fund	36,76,998.07	
	Total	78,03,368.97	

iii) DETAILS OF UTILIZED / UNUTILIZED GRANTS

The year-wise statement showing details of grants are as follows:-
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	4,80,105.00	3,03,750.00	3,62,450.00	28,900.00	3,92,505.00
2.	Staff Salary	1,17,710.00	9,93,854.00	11,11,564.00	-	-
3.	XIVth Fin. Comm.	22,00,875.00	14,66,069.00	18,08,809.00	-	18,58,135.00
4.	XIII th Fin. Comm.	18,823.00	-	-	-	18,823.00
5.	XV th Fin. Comm.	-	9,36,587.00	-	-	9,41,795.00
	Interest	-	5,208.00	-	-	-
6.	GIA Grants	5,61,119.00	-	-	-	5,61,119.00
	Total	33,78,632.00	37,05,468.00	32,82,823.00	28,900.00	37,72,377.00

1.	MGNREGA	1,95,152.00	-	1,96,070.00	-	1,916.00
	Bank interest		2,834.00			
	Total	1,95,152.00	2,834.00	1,96,070.00	-	1,916.00
2.	VCC	1,797.00	-	-	-	1,858.00
	Bank interest		61.00			
	Total	1,797.00	61.00	-	-	1,858.00
3.	Library Grants	56,896.50	-	56,435.60	-	1,445.90
	Interest		985.00			
	Total	56,896.50	985.00	56,435.60	-	1,445.90

IV) VARIATION BETWEEN BUDGET ESTIMATE AND ACTUAL

A) INCOME

Year	Original budget Estimate	Revised Budget Estimate	Amount in ₹	
			Actual Income	Short/Excess
2020-21	60,90,000.00	-	48,38,204.00	12,51,796.00(S)

B) EXPENDITURE

Year	Original Budget Estimate	Revised Budget Estimate	Amount in ₹	
			Actual Expenditure	Short/Excess
2020-21	60,95,000.00	-	46,90,489.80	14,40,510.20(S)

PART - IV - COMMENTS ON TRANSACTIONS

Outstanding audit Para's from previous Audit Report in brief:

Year	Para's outstanding	Para's Settled	Balance	Brief Description of Para's
1986-87	01	---	01	Para-8-Purchase without quotation
2001-02	01	---	01	Para-4-Works 1-RTS
2010-11	01	---	01	Para-10- Departmental works
2011-12	02	---	02	Para-7- works Para-9- excess payment As per report 2007-08 1. Income tax 14608/- 2. Sales tax 4864/- Report 2008-09 3. Security Deposit 23139/- 4. 2. Royalty 75/-
2013-14	01	---	01	Para-10-Works.
2014-15	01	---	01	Para-8-Excess Expenditure
2017-18	01	---	01	Para-16-General" Inspections by B.D.O./E.O.V.P.
2018-20	24	21	03	Para-4- Excess Expenditure Over Budget Provision Para-5- Excess Expenditure Over Prescribed Limit Para-23- Failure to conduct any

				Inspections by B.D.O. /E.O.V.P. Remaining 21 Para's are dropped and commented in current audit wherever required.
Total	32	21	11	

The Village Panchayat had not submitted appropriate reply to 3 para of year 2018-20 and remaining 21 paras are dropped and commented in current audit wherever required.

The pendency of 11 outstanding audit paras are relating to a very old period ranged from 4 to 38 years, which requires due attention and necessary action. It is therefore brought to the notice of Directorate of Panchayat that despite of comment in the previous audits, not a single outstanding para had been dropped by the village Panchayat. In fact, even no efforts were made to comply the outstanding paras. This issue is 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

1. CASH BOOK

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

1.	Closing balance as per SBI Bank A/c. No.736	71,985.00	
Closing balance as per the Cash book			₹71,985.00
2.	Closing balance as per BOB Bank A/c. No.905	42,52,823.27	
Closing balance as per the Cash book			₹42,52,823.27
3.	Closing balance as per BOB Bank A/c. No.993	1,13,399.00	
Closing balance as per the Cash book			₹ 1,13,399.00
4.	Closing balance as per BOB Bank A/c. No.222	1,916.00	
Closing balance as per the Cash book			₹1,916.00
5.	Closing balance as per BOB Bank A/c. No.244	2,67,662.00	
Closing balance as per the Cash book			₹2,67,662.00
6.	Closing balance as per BOB Bank A/c. No.340	21,72,092.00	
	Less: chq. Issued but not realized	4,98,300.00	
Closing balance as per the Cash book			₹16,73,792.00
7.	Closing balance as per BOB Bank A/c. No.690	1,445.90	
Closing balance as per the Cash book			₹1,445.90

8.	Closing balance as per BOB Bank A/c. No.542	1,858.00	
Closing balance as per the Cash book			₹1,858.00
9.	FDR's in Bank of Baroda:- A/c.No.03/2139	2,38,935.00	
	A/c.No.03/2639	1,01,682.00	
	A/c.No.03/3348	1,35,956.00	
Closing balance as per the Cash book			₹4,76,573.00
10.	Closing balance as per ICICI Bank A/c. No.476	9,41,795.00	
Closing balance as per the Cash book			₹9,41,795.00
11.	Cash in hand	119.80	
Closing balance as per the Cash book as on 31/03/2021			₹78,03,368.97

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

- 1) The short accounted amount of Rs.1281/- for the year 2018-20 is not accounted in cash pending till now.
- 2) Vouchers were not certified and were not cancelled by endorsement "Paid and cancelled".
- 3) Pass for payment order was not recorded and signed by Sarpanch and Secretary.
- 4) Each entry in cash book was not attested and Correction/Cancellation /Overwriting were also not attested in the cash book.
- 5) Overwriting in vouchers and Overwriting in receipt book was not attested.
- 6) Cancelled receipts were not attested by the Sarpanch.
- 7) Bank reconciliation statement was not prepared and recorded in the cash book.

2. UN-UTILIZATION/ REFUND OF GRANTS

The grants like XIVth Finance commission and GIA grants had remained un-utilized for long period. The details of Grants remained un-utilized with the Panchayat as on 31/03/2021 was as under:

S No.	Name of Grants	Un-utilized grants in ₹
1.	V.P. Member Salary	3,92,505.00
2.	Staff Salary	-
3.	XIV th Fin. Comm.	18,58,135.00
4.	XV th Fin. Comm.	9,41,795.00
5.	XIII th Fin. Comm.	18,823.00
6.	GIA Dev. Grants	5,61,119.00

7.	MGNREGA	1,916.00
8.	VCC	1,858.00
9.	Library Grants	1,445.90
Total		37,77,596.90

The Grants amounting ₹37,77,596.90 were remained un-utilized with Panchayat as on 31/03/2021. Further, V.P. member salary of ₹28,900/- was 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 had 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 Panchayat Funds are jointly administered by the Secretary and the Sarpanch, it is, therefore, their sole responsibility to ensure that there is maximum utilization of Panchayat grants.

3. UNREALISTIC BUDGET ESTIMATES

The Budget estimates of village Panchayat indicates that the actual income received in year 2020-21 was short by ₹12,51,796/- to the revised Budget Estimates of the year.

The expenditure incurred for was short by ₹14,04,510.20/- in year 2020-21 to the revised Budget Estimates of the year.

The above variation indicates that village Panchayat had failed to prepare realistic budget estimates for the year 2020-21.

4. EXCESS EXPENDITURE OVER BUDGET PROVISION

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

Year	Expenditure Head	Budget Provision in ₹	Actual Expenditure in ₹	Excess in ₹
2020-21	Public Works	16,60,000.00	22,54,174.00	5,94,174.00

Necessary ex- post facto approval for incurring the expenditure excess over the budget provision may be obtained from the Competent Authority. The action taken in this regard will be verified in the next audit.

5. RDA ACCOUNTS

- i) **MGNREGA:** The following are the details position of MGNREGA
Year 2020-21

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1,916.00
20

Opening balance as on 01/04/2020	1,95,152.00
Grants rec. during the year 2020-21	-
Add: Int. Accrued during the year 2020-21	2,834.00
Less: Expenditure incurred during the year 2020-21	1,96,070.00
Closing balance as on 31/03/2021	₹1,916.00

- ii) **VCC:** The following are the details position of VCC
Year 2020-21

Opening balance as on 01/04/2020	1,797.00
Grants rec. during the year 2020-21	-
Add: Int. Accrued during the year 2020-21	61.00
Less: Expenditure incurred during the year 2020-21	-
Closing balance as on 31/03/2021	₹1,858.00

The above closing balances was found to be tallied with the closing balance as per the cash book as on 31/03/2021.

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.

- iii) **Library Grants:-** The following are the details position of Library Grants:

Year 2020-21

Opening balance as on 01/04/2020	56,896.50
Grants rec. during the year 2020-21	-
Add: Int. Accrued during the year 2020-21	985.00
Less: Expenditure incurred during the year 2020-21	56,435.60
Closing balance as on 31/03/2021	₹ 1,445.90

The above closing balances was found to be tallied with the closing balance as per the cash book as on 31/03/2021.

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

6. TAXES

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

Name of Tax	Arrears	Current Demand	Total	Amount in ₹	
				Collection	Balance
House Tax	3,98,206.75	2,37,346.00	6,35,552.75	1,65,125.00	4,70,427.75
Light Tax	14,568.00	4,355.00	18,923.00	3,030.00	15,893.00

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Professional Tax	1,16,385.00	31,250.00	1,47,635.00	19,805.00	1,27,830.00
Cycle Tax	13,119.00	-	13,119.00	-	13,119.00
Token House Number Tax	265.00	1,990.00	2,255.00	1,990.00	265.00
Total	5,42,543.75	2,74,941.00	8,17,484.75	1,89,950.00	6,27,534.75

The Panchayat had collected an amount of ₹1,89,950/- in 2020-21 towards various taxes, which is 23.24% of total demand for the year.

Above percentages of collection of taxes indicate that the action of the Panchayat in respect of collection of taxes was very casual. Despite of observations raised in previous audits, the Panchayat failed to give due attention in collecting revenue as well as accumulated arrears. The efforts of Village Panchayat had failed to recover the taxes as the taxes amounting to ₹6,27,534.75 were outstanding as on 31/03/2021.

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 03 years by minimum increase of 10%. It was however noticed that House Tax had not been revised since the year 2018-19. It was also noticed that the assessment of House Tax had not done for years together. No further action had been taken to assess the house tax as prescribed in Goa Panchayat Raj Act 1994. Therefore, the Village Panchayat is required to take remedial action for revision/assessment and recovery of all outstanding taxes along with the prescribed penalty from the defaulters.

7. RENT

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

Year	Name of Premises	Arrears	Amount in ₹			
			Current Demand	Total	Collection	Balance
2020-21	PHC	79,454.00	44,748.00	1,24,202.00	70,851.00	53,351.00
Total		79,454.00	44,748.00	1,24,202.00	70,851.00	53,351.00

The village Panchayat had ₹53,351/- as accumulated arrears of rent as on 31/03/2021. The village Panchayat has to take remedial action to collect the accumulated arrears of rent along with prescribed penalties from the defaulters as per the provisions specified in the Goa Panchayat Raj Act 1994.

Further, the agreement executed between the village Panchayat and the parties who had taken the premises of the Village Panchayat had not been produced to audit for verification.

8. CONSTRUCTION ACTIVITIES

i) CONSTRUCTION LICENCES

V.P Sarpanch certified:

That Panchayat had issued 15 Constructions licenses including repairs/renewal licenses within its jurisdiction during the year 2020-21 and collected ₹1,40,720/-

ii) ILLEGAL CONSTRUCTION

V.P Sarpanch certified that Panchayat had detected illegal construction cases within its jurisdiction during the year 2020-21. The details of illegal construction cases pending are as follows:

Nos. of Illegal Construction cases on 01/04/2020	41
Illegal Construction cases detected during the period 2020-21	03
Nos. of illegal construction cases settled/disposed during the period 2020-21	-
Total cases pending for settlement up to 31/03/2021	44

There were 44 cases of illegal constructions in the Village Panchayat as on 31/03/2021. The village Panchayat did not dispose/settle illegal construction cases during the period 2020-21. However audit could not ascertain the authenticity of settled illegal construction cases as no documentary evidences were produced to the audit for verification.

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 was noticed that, the houses were constructed without obtaining Village Panchayat 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.

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

It was observed during audit that the Village Panchayat had a balance of ₹79,325/- as E.M.D and ₹1,02,812/- as Security Deposits as on 31/03/2021.

The section 19 of C.P.W.D. Manual 2014, 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 had been initiated to refund/ forfeit the EMD's /Security Deposits which was 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 was handling cash transactions of the village Panchayat; however, the mandatory security/Surety bond had not been furnished by the secretary

although observation on the same had been raised in previous audits. It may be noted that as per under rules 4(3) of the Goa Panchayat (Accounts, Audit and Custody of Funds) Rules, 1997, the Secretary shall furnish a security in such form and for such amount as may be specified by Director. Further, as per Rule 4(4), the Director of Panchayat 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 had undertaken and paid for only one work during the period from 01.04.2020 to 31.03.2021 as per the statement of works submitted to audit. The relevant work file was checked during the course of audit and the following irregularities were observed:-

1. Envelopes containing the tender papers were not numbered serially. It may be ensured in future that all envelopes 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. On verification of Measurement book, it had been observed that Pass and Pay order had not been recorded below the Memorandum of Payment. Further, voucher Number, cheque number, amount and date of payment had been recorded in the measurement book.
3. 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 respects and signed by Sarpanch and Contractor each page of Form.
4. 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 payment to the contractor.

12. NON-REMITTANCE OF STATUTORY DEDUCTIONS IN GOVERNMENT TREASURY

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

Statutory Deductions	Amount in ₹
	2020-21
Income Tax	19,415.00
Vat (Sales Tax)	41,953.00
Royalty	4,744.00
TCS on Royalty	85.00
Labour Cess	64,503.00

Education Cess	138.00
Sec. & Higher Sec. Cess	69.00
CGST	17,865.00
SGST	17,865.00

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.

13. FINANCIAL POSITION OF THE PANCHAYAT DURING THE PERIOD 2020-21

The financial position of the Panchayat was satisfactory during the period 2020-21. The Panchayat fund had amount of ₹36,76,998.07 as on 31/03/2021 in their Panchayat Fund Account. However, the Secretary should make sincere efforts to recover the amount of arrears of Taxes along with prescribed penalty from the defaulters to avail the benefits of matching Grants sanctioned by the Directorate of Panchayat for further strengthening the financial position of the Panchayat.

14. 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 had been made applicable to other regular staff of the Panchayat. Non recovery of provident fund from the monthly salaries of the regular staff amounts to violation of Employee's Provident funds regulations.

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

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

15. RESERVE FUND FOR STAFF RETIREMENT 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 was seen that no such funds had been created nor any efforts had been made to implement the above scheme. Failure to create Reserve Fund is against the provision of the Panchayat Raj Act. Despite been recording similar observation in the past, no action has been taken by the Village Panchayat in the matter.

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.

16. FAILURE TO FURNISH RECORDS FOR YEAR 2021-22 AND 2022-23 FOR AUDIT

As per the audit program for the year 2022-23, the audit on account of Village Panchayat of Bardez Block for the year 2020-21 were taken for audit on schedule date. However, the village Panchayat Camurlim failed to produce the records for the year 2021-23 within schedule period of time and therefore the audit team could not conduct the audit of Village Panchayat Camurlim for year 2021-23.

The half margin was issued to B.D.O. vide H.M. No. DA/Insp. Cell-I/Bardez/2023-24/ dated 27/03/2024 to take note of the same and issue necessary instructions to the Secretary of village Panchayat Camurlim to keep the all the relevant documents/accounts/reports duly completed in all respect and intimate through proper channel to the Directorate of Accounts, Porvorim-Goa to undertake the special audit of Village Panchayat Camurlim for the period 2021-22 and 2022-23.

17. 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 in 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.

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.

18. 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 was observed that statements were 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.

19. NON IMPLEMENTATION OF COMPUTERISED ACCOUNTING

The Accounts maintained by the Village Panchayat and statements furnished by them for audit were erroneous due to the 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.

20. 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.

21. 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
2020-21	2	---	3	---

Above statement reveals that the B.D.O. /E.O.V.P. failed to conduct any inspection during the period 2020-21. Further, B.D.O. Bardez failed to furnish proper justification for non compliance of above requirements; instead signed on incomplete Forms Regarding Inspection of Village Panchayat issued by Directorate of Accounts to produce the same to Audit team at the time of Audit of the Panchayat.

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

22. 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.

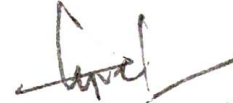
- a) As per Section 113 (1) of the act, the salary and allowances of the Secretary shall be drawn from the Panchayat funds.
- b) Panchayat Secretary shall maintain the personal cash register in terms of Circulars No. ACB/Vigilance/404/1066 dated 22/03/2004 from Vigilance Department, Panaji.
- c) As per 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 Camurlim**. 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
Porvorim-Goa



Government of Goa
"Kautilya" Lekha Bhavan
Directorate of Accounts

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

1235
27/6/24

Sl. No.	5096
Invoice No.	28/6/24
Date	28/6/24
Section	EDVP
B.D.O.-I	D. O. H. Head Clerk

No. DA/Control/31-5(II)/2024-25/TR-150/169

Date: 18.06.2024

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 "Camurlim" of Bardez Block for the year 2020-21 conducted during the year 2023-24.


Sir,

A copy of the Audit Report on the account of the Village Panchayat "Camurlim" of Bardez Block for the year 2020-21 is enclosed herewith for information and necessary action at your end.

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

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

Yours faithfully,


(Dilip K. Humraskar)
Director of Accounts

Copy to:-

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

FORM NO. 10

[See rule 21 (a)]

Monthly / Annual / Account

of

ACCOUNT OF INCOME AND EXPENDITURE

Of

Village Panchayat

for

The month / Year of Annual Statement

2020 - 2021

No.

Office of the Village panchayat

Camurim - Baidar, Goa

Date :

To,


The Block Development Officer

Sub:- Submission of Monthly / Annual Accounts for _____

Sir,

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

Yours Faithfully


Secretary
Village Panchayat
V P Secretary
Camurim, Baidar, Goa

Sarpanch
Village Panchayat
SARPANCH
GRAM PANCHAYAT CAMURIM
BAIDAR, GOA



FORM

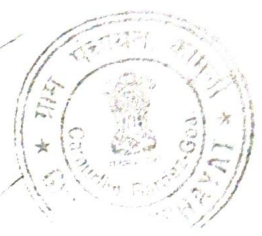
(See Rule)

Monthly / Annual Account of Income and

Particulars of Income	Amount	Particulars of Income	Amount
Income		B/F	
1) Closing of the last Month / Year	7655654.77	5) Proceeds of other Loans etc	
Budget Head		6) Sale Proceeds	
2) Grants from Government		i) Tenders Forms	
i) Special [Works]		ii) _____	
ii) Special salary <i>Staff</i>	993854 ✓	iii) _____	
iii) Special grants <i>Members</i>	303750 ✓	7) Extraordinary Receipt	
iv) G. I. A. [Works]		i) E. M. D.	3418.70 ✓
v) <i>XIVth Finance</i>	1466069 ✓	ii) Security Deposit	87585 ✓
vi) <i>XVth Finance</i>	936587 ✓	iii) Income Tax	14048 ✓
General Grants	3700260 ✓	iv) Royalty	4358 ✓
i) Matching grants		v) Sale/GST Tax	
ii) _____		vi) NOC (W. T. - Elect)	
3) Other Grants		vii) NOC (Business)	
i) Local Authorities		viii) Interest [VP]	280348 ✓
R. D. A. Grants Rs.		ix) Interest [RDA]	7085 ✓
ii) Private		x) Rent Building	16375 ✓
4) Proceeds of taxes fees etc. under Sec. 153 of the Act		xi) <i>CGST</i>	10375 ✓
i) House Taxes Rs.	165125 ✓	xii) <i>SGST</i>	10375 ✓
ii) Professional Taxes Rs.	19805 ✓	xiii) _____	
iii) Vehicle Taxes Rs.	—	xiv) Fine	
iv) Light Taxes Rs.	3030 ✓	xv) Penalties <i>NRF</i>	5000 ✓
v) Dog Taxes <i>TOKEN</i> Rs.	1990 ✓	xvi) Certified Copy	
vi) Advertisement Tax Rs.		xvii) Other	
vii) <i>Garbage Tax</i>	5700 ✓	<i>Labor Cess</i>	174612 ✓
Total	241650 ✓	<i>Bio Fertilizer</i>	8000 ✓
Octri Rs.		<i>Manure</i>	28900 ✓
Fees		<i>Mag & by not credit</i>	1900 ✓
i) Certificate Fees Rs.	42506 ✓		
ii) Const. Lic. Fees Rs.	140720 ✓	Total Receipt	4838204 ✓
iii) Market Fees Rs.	4220 ✓	Grand Total	12493858.77 ✓
iv) Other <i>RBD</i> Rs.	8130 ✓		
<i>Penalty</i>	1248 ✓		
<i>ROI</i>			
Total	196834 ✓		

R 71985 = 00
 R 4252823 = 97
 R 113399 = 200
 R 1916 = 200
 R 967002 = 200
 R 1445 = 90
 R 1673792 = 00
 R 1858 = 200
 R 941795 = 00

6) Bank of Canada Fixed Deposite R 101682 = 00
 7) " " Fixed Deposite - R 135956 = 00
 8) " " Fixed Deposite R 238035 = 00
 9) " " Cash - hand R 119 = 80
TOTAL 7803368 = 97



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

Sarpanch

DETAILS OF FUNDS

1. Govt. Grants 3772377 = 00
 2. Labaree Cess 64503
 R. DA AGARWA Groh 1910
 3. Labaree 1445 = 90
 E.M.D. 79325
 Security Deposite 102812
 4. Income Tax 19415
 5. Govt. Cess 135
 6. Highway C&C 69
 Royalty - pres 4829
 7. V.C.C. 1858
 Sale Tax 41953
 CGST/SGST 35730
 Panchayat Fund 3676998 = 07
Total 7803368 = 97

Difference if any

The difference of Rs. _____ between the pass book and Cash Book is due to the reason that _____

SARPANCH
GRAM PANCHAYAT CAMURLIM
BARDEZ - GOA.

V. P Secretary
Camurlim, Bardez - Goa

Auditor/2020
 AAO/2018
 DDO/2018

Sarpanch
Village Panchayat



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

Particulars of Income	Amount	Particulars of Receipt	Amount
INCOME		B/F	
1) Closing of the last Month/Year	765 5654.77	5) Proceeds of other loans etc	
Budget Head			
2) Grants from Govt.	3700260.00		
i) Special			
Staff R 993854			
Member Salary R 303750			
XIV Fund R 1460009			
XV Lin R 926587			
ii) General	R 3700260.00	6) Sale Proceeds	
3) Other Grants			
i) Local Authorities			
ii) Private			
4) Proceeds of taxes fees etc under Sec. 153 of the Act.	438474.00	7) Extraordinary Receipt	6994.70
Taxes R 241650.00			
Fees R 196824.00			
<u> </u>	<u>R 438474.00</u>		
Total Receipts		Total Receipts	4838204.70
Grand Total		Grand Total	12493858.77

Balance of Fund			
1. Balance of Fund	Rs. 71985		
2. Grant of Government	Rs. 4292823		
3. Grant of Government	Rs. 112299		
4. Grant of Government	Rs. 1716		
5. Grant of Government	Rs. 367609		
6. Grant of Government	Rs. 1445		
7. Grant of Government	Rs. 1077797		
8. Grant of Government	Rs. 1858		
9. Grant of Government	Rs. 941795		
10. Grant of Government	Rs. 101089		
11. Grant of Government	Rs. 135956		
12. Grant of Government	Rs. 228935		
13. Grant of Government	Rs. 119		
Total	Rs. 7803368	=	97

DETAILS OF FUNDS

1. Govt. Grants	Rs. 3773377	-	00
2. B.E.A. Grants	Rs. 64503	-	00
3. LIBRARY	Rs. 1716	-	00
4. E.M.D.	Rs. 1445	-	90
5. Security Deposits	Rs. 75335	-	00
6. Income Tax	Rs. 103817	-	00
7. Ed. Cost	Rs. 19415	-	00
8. Higher Ed. Cost	Rs. 178	-	00
9. Royalty & Fees	Rs. 69	-	00
10. V.C.C.	Rs. 4809	-	00
11. S.J. & P.	Rs. 1858	-	00
12. Govt. & S.G.P.	Rs. 41953	-	00
13. Panchayat Fund	Rs. 35730	-	00
	Rs. 3676498	-	07
Total	Rs. 7803368	=	97



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.

[Signature]
SARPANCH
GRAM PANCHAYAT CAMURLIM
BARDEZ, GOA

Difference if any
 Between the Pass book and Cash

[Signature]
K.P. Secretary
Camurlim, Bardez - Goa

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

CERTIFICATE

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

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