



Government of Goa
"Kautilya" Lekha Bhavan
Directorate of Accounts

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

No. DA/Control/31-5(II)/2023-24/TR-413/343

Date: 30.11.2023

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

Block Development Office Pernem
Inward No. 7538
Date 18/12/2023
Section EupP
Signature a

Sub:- Audit Report on the account of the Village Panchayat "Casarvornem" of Pernem Block for the year 2022-23 conducted during the year 2023-24.

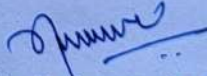
Sir,

A copy of the Audit Report on the account of the Village Panchayat "Casarvornem" of Pernem Block for the year 2022-2023 is enclosed herewith for information and necessary action at your end.

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


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

Yours faithfully,


(Dilip K. Humraskar)
Director of Accounts

Copy to:-

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

RECEIVED
V P CASARVORNEM
Inward No. 277
Date 01.12.2023
Sign 

**AUDIT REPORT OF ACCOUNTS OF THE VILLAGE
PANCHAYAT "CASARVORNEM" IN PERNEM BLOCK
FOR THE YEAR 2022-23**

PART-I

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

Sr.No	Name of the Sarpanch	From	To
1	Ramesh Palyekar	01-04-2022	20-04-2022
2	Bhiva Thakur (Administrator)	21/04/2022	15/05/2022
3	Suvarna A. Keni	16/05/2022	01/11/2022
4	Karishma K. Warang	11/11/2022	08/12/2022
5	Navnath C. Naik	21/12/2022	31/03/2023

B. Name of the Secretary :-

Sr.No	Name of the Secretary	From	To
1.	Mr.Yeshendra Naik	01-04-2022	31/03/2023

C. Names & Designation of audit parties

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

D. Date of Audit:- From :- 04/08/2023 to 08/08/2023

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

PART - II - INTRODUCTORY

The audit of Accounts of the **Village Panchayat Casarvornem** in Pernem Block for the year 2022-23 was conducted from 04/08/2023 to 08/08/2023 as per the Circular No. 30/7/75 Fin(Bud) dated 21/08/1996 issued by Finance (Budget) Department, based on the records furnished by the Panchayat.

The **Village Panchayat Casarvornem** was sanctioned following types of grants by various agencies for specific purposes. The details of the grants sanctioned are given below:

Year 2022-23

Sr.No.	Type of Grants	Amount in ₹
Administrative Grants		
1.	V.P. Member Salary	427350.00
2.	Staff Salary	844726.00

3.	Matching Grants	163794.00
Development Grants		
4.	XIV th Fin Com.	4608.00
5.	XV th Fin Com.	544524.00
	Bank Interest	32715.00
6.	Garbage Grants	150000.00
Total		2167717.00

PART -III

The **Village Panchayat Casarvornem** is maintaining its records in the Form 1 to 11 as per Rule 20, 21 (a) and 25 of the Goa Panchayat, (Accounts, Audit & Custody of Funds) Rules 1997, comprising particulars of Income & Expenditure for all the Grants received i.e Administrative & Development Grants.

I) SUMMARY OF THE ACCOUNTS

Receipts and Expenditure of Village Panchayat

Year	Receipt Amount in ₹	Expenditure Amount in ₹
2022-23	3703302.00	3994159.40

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

Sr. No.	Total Funds/deductions as on 31/03/2022	Year 2022-23
		Amount in ₹
1.	Government Grants	16855707.50
2.	DRDA Grants	--
3.	E.M.D.	359530.00
4.	S.D.	269987.20
5.	Labour Cess	458854.00
6.	Royalty	9235.00
7.	Reserve Fund	575523.64
8.	Panchayat Fund	2560694.07
Total		210,89,531.41

III) DETAILS OF UTILIZED / UNUTILIZED GRANTS

The statement showing details of grants are as follows:-

Year 2022-23		Amount in ₹				
S N	Name of Grants	Opening Balance	Amt Sanctioned	Amt. Utilized	Amt. Refunded	Closing Balance
1	V.P. Member Salary	-	427350.00	390250.00	--	37100.00

2	Staff Salary	48,646.00	844726.00	893372.00	--	--
3	Matching Grants	-	163794.00	163794.00	--	--
4	XIV th Fin Com.	4,32,056.50	4608.00	310903.00	--	125761.50
5	XV th Fin Com.	8,39,067.00	577239.00	--	--	1416306.00
6	Garbage Grants	38,570.00	150000.00	188570.00	--	--
7	GIA Dev. Grants	1,11,74,917.00	--	963097.00	--	10211820.00
8	Celebration Grants	94,320.00	--	29600.00	--	64720.00
9	Covid-19 Grants	47,280.00	--	47280.00	--	--
10	Spcl. Grants for 60 yrs Lib.	50,00,000.00	--	--	--	5000000.00
Total		17674856.50	2167717.00	2986866.00	--	16855707.50
RDA						
1	MGNREGA	1124.00	--	--	1227.00	--
	Bank interest		103.00			
Total		124.00	103.00	--	1227.000	--

III) BUDGET ESTIMATE AND ACTUAL

A) INCOME

Year	Original budget Estimate	Revised Budget Estimate	Actual Income	Amount in ₹
				Short/Excess
2022-23	12797000.00	11955000.00	3703302.00	8251698(S)

B) EXPENDITURE

Year	Original Budget Estimate	Revised Budget Estimate	Actual Expenditure	Amount in ₹
				Short/Excess
2022-23	31940000.00	4925903.00	3994159.40	931743.6(S)

PART - IV - COMMENTS ON TRANSACTIONS

Outstanding audit paras from previous Audit Report in brief

Year	Paras outstanding	Paras Settled	Balance	Brief Description of paras
1969-70	01	-	01	Para-5-Ozari Sangawada well
1973-74	01	-	01	Para-4- Grants valuation 7 completion

		₹ 18018601.10	
	Closing balance as per Central Bank of India A/c. No. 675		
3	Less: Chq issued but not accounted	₹1500.00	
		₹18017101.10	
	Closing balance as per the Cash book		₹ 18017101.10
	Closing balance as per Goa State Co-op. Bank A/c. No. 005	₹ 192832.03	
	Closing balance as per the Cash book		₹ 192832.03
	Closing balance as per Goa State Co-op. Bank A/c. No. 100	₹316672.95	
	Closing balance as per the Cash book		₹ 316672.95
6	Closing balance as per SBI A/c. No. 302	₹ 50,730.00	
	Closing balance as per the Cash book		₹ 50,730.00
	Closing balance as per Co-op. Bank A/c. No. 255	₹ 2903.60	
	Closing balance as per the Cash book		₹ 2903.60
8	Closing balance as per Co-op. Bank A/c. No. 790	₹ 0	
	Closing balance as per the Cash book		₹ 0
	Closing balance as per ICICI Bank A/c. No. 087	₹ 575523.64	
	Closing balance as per the Cash book		₹ 575523.64
	Closing balance as per HDFC Bank A/c. No. 841	₹ 1416306.00	
	Closing balance as per the Cash book		₹ 1416306.00
11	Cash in hand	₹ 38973.59	₹ 38973.59
	Closing balance as per the Cash book as on 31/03/2023		₹ 21089531.41

After verification the above bank closing balances as per the Cash Book are found to be tallied with the closing balances as per the Bank Pass Book as on **31/03/2023**.

However, following irregularities were noticed during the course of audit:

- 1) 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.
- 2) Pass for payment order is not recorded on the voucher and Vouchers are not certified by the Sarpanch.

2. UN-UTILIZATION /REFUND OF GRANTS

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

S No.	Name of Grants	Un-Utilized Grants In ₹
1.	Member Salary	37100.00
2.	GIA Grants	10211820.00
3.	XIV Finance Commission.	125761.50
4.	XV Finance Commission.	1416306.00
5.	Goa @ 60 cel. Grants	64720.00
6.	Goa @ 60 dev. Grants	5000000.00
Total		168,55,707.50

The Grants amounting ₹ 16855707.50 remained un-utilized with Panchayat as on 31/03/2023. Further, MGNREGA Grants of ₹ 1227/- were refunded by the Village Panchayat in 2022-23.

It may be noted that, after utilizing the grants sanctioned amount, a Utilization Certificates (UCs) should have to be furnished to the Grants Sanctioning Authority as required under GFR 19 in stipulated time. In case the grants are not utilized within the specific time, then necessary approval of extension of time limits has to be obtained from the grants sanctioning authority. Village Panchayat has failed to do so. Blocking of Government funds for long period and refund of sizeable Grants has adversely affected the development and public works of Panchayat.

As the Panchayat Funds are jointly administered by the Secretary and the Sarpanch, it is, therefore, their sole responsibility to ensure that there is maximum utilization of Panchayat grants.

3. UN-REALISTIC BUDGET ESTIMATES

It was observed that the actual income received was Short by ₹ 8251698/- in year 2022-23 to the Revised Budget Estimate.

The expenditure incurred was also short by ₹ 931743.60 in 2022-23 to the Budget Estimate.

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

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

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

4. RDA ACCOUNTS

- i) **RDA/MGNREGA:** The following are the details position of MGNREGA (Corporation Bank A/C No.041300101004775)

				certificate
1974-75	01	-	01	Para-5- Grants valuation 7 completion certificate
1982-83	01	-	01	Para-8- Voucher approval of Sarpanch awaited
1995-96	01	-	01	Para- on departmental works executed
1996-97	01	-	01	Para-2-taxes (b) Assessment of house tax
1997-98	01	-	01	Para-7-taxes verification of opening or closing balance
2009-10	01	-	01	Para-11-works
2011-12	01	-	01	Para-6-excess exp. Over the budget totaling to Rs. 2,61,880/-
2012-13	02	-	02	Para-7-work Para-9- Work (Sr. No.) para maintained for recovery
2017-18	01	01	--	--
2018-22	19	18	01	Para-1-Cash Book -Other Irregularities (SR. No. 3 to 7)
Total	31	19	12	

The village panchayat has not submitted appropriate replies to 1 para of the period 2018-22 and remaining 18 paras are dropped and commented in current audit wherever required.

The pendency of 12 outstanding audit paras requires due attention and necessary action. It is therefore brought to the notice of Directorate of Panchayat that despite of comments in the previous audit, the efforts of the panchayat in clearing outstanding audit paras are not up to scratch. This issue required to be viewed seriously and every possible effort should be made to get long pending paras settled on priority. Action taken in this regard will be verified in next audit.

PART-V CURRENT -AUDIT

SECTION - A

1. CASH BOOK

The details of the closing balance as per the Cash Book as on **31/03/2023**

1	Closing balance as per Bicholim Urban Bank A/c. No. 489	₹ 352727.00	
Closing balance as per the Cash book			₹ 352727.00
2	Closing balance as per Central Bank of India A/c. No. 090	₹ 125761.50	
Closing balance as per the Cash book			₹ 125761.50

Year 2022-23

i)	Opening balance as on 01/04/2022	₹ 1124.00
ii)	Grants rec. during the year 2022-23	--
iii)	Add: Int. Accrued during the year 2022-23	₹ 103.00
iv)	Less: Expenditure incurred during the year 2022-23	₹ 0
v)	Refund of Grants during the year 2022-23	₹ 1227.00
Closing balance as on 31/03/2022		₹ 0

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

The Scrutiny of RDA account during audit is only to confirm the closing balance figures only. The audit of the RDA account is carried out by the office of the District Rural Development Agency, Panaji-Goa.

5. TAXES

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

Name of the Tax	Amount in ₹				
	Arrears	Current Demand	Total	Collection	Balance
a) House Tax	91,724.80	43065.00	134789.80	117328.00	17461.80
b) Professional Tax	28,740.00	222070.00	250810.00	234703.00	16107.00
c) Cycle Tax	2,846.00	180.00	3026.00	--	3026.00
d) Cart Tax	693.00	30.00	723.00	--	723.00
Total	1,24,003.80	265345.00	389348.80	352031.00	37317.80

The Panchayat has collected an amount of ₹ **352031/-** in 2022-23 towards the various taxes, which is 90.42% of the total demand for the year.

Above percentage of collection of taxes indicate that the Panchayat has taken keen interest in respect of collection of taxes. The Panchayat should give due attention in collecting of revenue as well as accumulated arrears. The Village Panchayat has to recover the balance taxes amounting to ₹ **37317.80** outstanding as on 31/03/2023.

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 long period and the assessment of House Tax is not done for the years together as prescribed in Goa Panchayat Raj Act 1994. Therefore, the Village Panchayat is required to take immediate action for re-

assessment, revision of taxes and recovery of all outstanding taxes along with the prescribed penalty from the defaulters.

6. CONSTRUCTION ACTIVITIES

i) CONSTRUCTION LICENCES:

V.P Secretary vide certificate no. VPC/PER/AUDIT CERT./2023-24/227 dated 31/07/2023 certified that Panchayat has not issued any licenses within its jurisdiction during the year 2022-23.

ILLEGAL CONSTRUCTION

V.P Secretary vide Certificate No.VPC/PER/AUDIT CERT./2023-24/227 dated 31/07/2023 certified that panchayat had detected illegal construction cases within its jurisdiction during the year 2022-23. The details of illegal construction cases pending are as follows:

1) Nos. of Illegal Construction cases on 01/04/2022	22
2) Illegal Construction cases detected during the year 2022-23	04
3) Nos of illegal construction cases settled/ disposed during the year 2022-23	-
Total cases pending for settlement upto 31/03/2023	26

There are 26 cases of illegal constructions in the Village Panchayat as on 31/03/2023. The village Panchayat failed to dispose off/settle any of the illegal construction case.

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.

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

It was observed during audit that the Village Panchayat had a balance of ₹ 359530/- as E.M.D and ₹ 269987/- as Security Deposits as on 31/03/2023, which includes EMD's and Security Deposits unclaimed for more than 3 years.

The section 19 of C.P.W.D. Manual 2007, states that the E.M.D given by the contractors except the successful contractor should be refunded immediately after completion of opening of tender process or within a week time from the date of opening the tender. It may please be stated whether any action has been initiated to refund/ forfeit the EMD's /Security Deposits which is lying with

h the

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.

8. 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.

9. IRREGULARITIES IN EXECUTION OF WORKS

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

1. Envelopes containing the tender papers are not numbered serially. It may be ensured in future that all envelopes should be numbered serially in red ink pen and same number should be recorded on the tender documents after opening. Corrections/Cancellations/Over writings, if any, should be recorded in the schedule. Signatures of the Authorities involved in opening of the tender and the person witnessing the opening of tender may be obtained on the same.
2. The Performance Guarantee @ 5% of the tendered value has not been obtained from the contractors before commencement of work, thus allowing him undue financial benefits.
3. Excess /Saving statement must be enclosed in all cases. The same is required to ascertain whether revised Technical sanction is required or not and whether the items executed are not deviated beyond the permissible limit
4. The work order is issued in a simple letter form. The same should be issued in from 10 or 11 as the case may be, as per CPWD Manual. The work order should be contained the percentage quoted, estimated Cost, the tendered amount and period allowed to complete the must be part of the works orders. Also stipulated date of commencement and completion must be worked out and entered at bottom left hand side of the work order. This will facilitate to

find out the delays in starting and competing the work and working of fines on delay period etc.

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.

10. FINANCIAL POSITION OF THE PANCHAYAT DURING THE PERIOD 2018-22

The Panchayat had an amount of ₹ 2560694.07 as on 31/03/2023, in their Panchayat Fund Account. This shows that the financial position of the Panchayat was satisfactory during the year 2022-23. However, the Panchayat should make sincere efforts for re-assessment, revision of taxes, revaluation of rent and to recover the amount of arrears of Taxes / Rents along with prescribed penalty from the defaulters to avail the benefits of matching Grants sanctioned by the Directorate of Panchayat and to further strengthen the financial position of the Panchayat.

11. 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.

12. 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.

13. NON IMPLEMENTATION OF COMPUTERISED ACCOUNTING

The Accounts maintained by the Village Panchayat and statements furnished by the Village Panchayat for audit were erroneous due to error of omission, error of commission, error of compensation etc.

In the view of above, it is suggested to implement computerized accounting in consultation with the Directorate of Panchayat, in order to bring transparency and accountability in the maintenance of accounts.

16. ANNUAL ACTION PLAN

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

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


17. FUNCTION OF THE GRAM SABHA

1. The Village Panchayat should constitute two Supervisory Committees as per the section 6 (2) of the Goa Panchayat Raj Act / Rules to supervise the Panchayat works, Schemes and other activities. The committees should submit their report to the Panchayat and place the copy of the report in the Gram Sabha Meeting for an appropriate decision.
2. As per Section 6 (8) of the Act *ibid*, the Panchayat should constitute two or more Ward Development Committees for keep proper on development activities of wards.
3. As per Section 6 (3) of the Act *ibid*, the Government should constitute Vigilance Committee to oversee the different works/schemes and other activities of the Panchayat.

However, it has been observed that the monthly and quarterly Gram Sabha meetings were taken regularly but as informed by the secretary neither Supervisory Committee nor Vigilance Committee found functioning during the period.

DISCLAIMER

The inspection report has been prepared on the basis of information furnished and made available by the **Village Panchayat Casarvornem**. 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

18. 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	02	03
Dates of Inspections	26/12/2022 13/03/2023	26/08/2022 20/09/2022 16/11/2022

The required number of inspections are carried out by the E.O.(VP) and by the Block Development Officer.

19. GENERAL

The B.D.O. should also ensure to take appropriate action on the following points:

As per Rule 4 (3) of the Goa Panchayat (Accounts, Audit and Custody of Funds) Rule 1997, the Secretary shall furnish the security bond in such a form and for such an amount as may be prescribed by the Director of Panchayat.

- 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.

FORM NO. 10

[See Rule 21 (a)]

Monthly / Annual / Account
of
ACCOUNT OF INCOME AND EXPENDITURE
OF
Village Panchayat
for

The ~~Month~~ / Year of 2022-23

2022 2023

No.

Office of the Village Panchayat
Casavornem Boram Goa

Date :

To

The Block Development Officer
Boram Goa

Sub :- Submission of ~~Monthly~~ / Annual Accounts for 2022-23

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

[Signature]
SECRETARY
VILLAGE PANCHAYAT CASAVORNEM
Village Panchayat

[Signature]
SARPANCH
VILLAGE PANCHAYAT CASAVORNEM
Taluka: Boram Goa
Village Panchayat

No. 10

21 (a)

Expenditure of Casarvanem Panchayat for the Year 2022-23

Amount	Particulars of Expenditure	Amount	Amount	Particulars of Expenditure	Amount
	Expenditure			6. Educational & Cultural (₹)	19340.00
	Budget head			I) Celebration of national days (₹)	
	Administration	1525461.00		II) Donation (₹) 6000	
	I) Salary (VPM) (₹) 390250			III) Others (₹)	
	II) Salary (Staff) (₹) 959294			IV) News Paper 3200	
	III) Stationary (₹) 64128			V) Sweets/Cel. 10140	
	IV) Printed registered forms (₹)			Rural Housing (₹)	
	V) Light Bill (₹) 6866			Drinking Water (₹)	
	VI) Telephone Bill (₹)			6. Poverty alleviation programme (₹)	
	VII) Xerox (₹) 3218			10. Libraries (₹)	
	VIII) Postage (₹) 235			I) Staff Salary (₹)	
	IX) Furniture (₹)			II) Staff TA & DA (₹)	
	X) Dead Stock (₹)			III) News Paper (₹)	
	XI) Maintenance of V.P. Building (₹)				
	XII) Refreshment (₹) 21654				
	XIII) Staff TA & DA (₹) 2500			11. Rural Sanitation (₹)	
	XIV) Staff Bonm. 13816			12. Construction & Maintenance of Cattle pound & Slaughter house (₹)	
	XV) Repm & Computer. 63500			13. Miscellaneous (₹)	573458.40
	Sanitation & Public Health & Family Welfare (₹)	503500.00		I) Disaster - 90350	
	I) Well Construction (₹)			II) Refund of EMD (₹)	
	II) Gutter Cleaning (₹)			III) Refund of S. Deposit (₹)	
	III) Well Cleaning (₹) 86000			IV) Remittance of Income tax (₹)	
	IV) Cooledge coll. 351350			V) Remittance of Sales Tax/Vat (₹)	
	V) Bush cutting (₹) 66150			VI) Refund of Grants (₹)	
				VII) Bank Commission (₹) 448.40	
				VIII) Other (₹) 233237	
				IX) Refund MGNEREGA - 12272	
				X) Ramig & Tax. 12740	
				XI) Ramig & SGST. 12740	
				XII) Ramig & CGST. 12740	
				XIII) Adv. Dis. Int. - 23760	
				XIV) EPFO Cont. 156616	
				XV) Spl. Grt. Coe 60. 29600	
	Public Work (₹)	1372400.00		Total (₹)	
	I) Road (Const./ Receipts) (₹)				
	II) G.I.A. (₹) 963093			Expenditure Total (₹)	3994159.
	III) Gutter cleaning - 98400			Closing Balance (₹)	21089531.
	IV) XW & Com. 310903				
	V) Street light material (₹)			Grand Total (₹)	25083690.
	VI)				
	VII) Xiii Finance (₹)				
	VIII) MGNEREGA (₹)				
	IX) xii Fianance (₹)				
	X) Other (₹)				
	XI) Planning & Development (₹)				
	XII) Social Welfare (₹)				
	C/F	3401361.00			

2.00

10.81

DETAILS OF THE BALANCE

Balance in the Bank	A/c. No.	Amount (₹)
1. The Bicholim Urban Bank Pernem	1489	352729.00
2. Central Bank of India Pernem	9625	18017101.10
3. The Goa state Co-op. Bank Pernem	005	192832.03
4. The Goa state Co-op. Bank Nagzar	100	316672.95
5. State Bank of India Pernem	44302	50730.00
6. Union Bank of India Dhargal	5255	2903.60
7. Union Bank of India MARGEA	6390	0.00
8. Central Bank of India (XIV f.c.)	4090	125761.50
9. Hdfc Bank Pernem (XV f.c.)	39841	1416306.00
10. Sdfc Bank (SDFC Karmfund)	0083	535523.64
11. cash in hand		38973.59
12.		
13.		
14.		
15.		
TOTAL (₹)		21089531.41

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

Details of Fund as on 31/01/2015

VP Staff Salary Govt - Grounds	16855707.50
VP Member Salary	0.00
Matching grant	0.00
Grant in lieu of House Tax	0.00
Golden Jubilee Grant	0.00
XII Finance Commission	0.00
XIII Finance Commission	0.00
GIA Development Works	0.00
Special Grant	0.00
Excess Grant	0.00
Library Grant	0.00
Corporate Grant	0.00
Plastic Garbage Menace MARGEA	0.00
DRDA GGSY S GST	0.00
DRDA MGNREGS C GST	0.00
EMD	359530.00
Security Deposit	269987.20
Income Tax	0.00
Education fees	0.00
Royalty	9235.00
Labour cess	458854.00
Staff Reserve fund	535523.64
Panchayat Fund	2560694.07
Total	21089531.41

SARPANCH
VILLAGE PANCHAYAT CASARVORNEM
Village Panchayat Goa

Auditor/Insp

AAO (Insp)

DDA (Insp)

SARPANCH
VILLAGE PANCHAYAT CASARVORNEM
Village Panchayat

Particulars of Income	Amount	Particulars of Income	Amount
Income		B/F	2696384.00
1. Closing of last Month/Year (₹)	21380388.81	5. Proceeds of other loan etc. (₹)	
Budget head	1435870.00	6. Sales Proceeds (₹)	55000.00
2. Grants from Government (₹)		I) Tender form (₹) 55000	
I) Special (Work) (₹)		II)	
II) GLA (Work) (₹)		III)	
III) V.P. Member Salary (₹) 427350			
IV) V.P. Staff Salary (₹) 844726		7. Extraordinary Receipt (₹)	951918.00
V)		I) E.M.D. (₹) 144594	
		II) Security Deposite (₹) 104793	
General Grants (₹)		III) Income Tax (₹) 12740	
I) Matching Grant (₹) 163794		IV) Sales Tax / Vat (₹)	
		V) Royalty (₹) 9235	
3. Other Grants (₹)		VI) Interest (₹) 546573	
I) Local authorities (₹)	731847.00	VII) Interest (MGNREGA) (₹) 103	
II) RDA grants (MGNREGA) (₹)		VIII) Interest (xii finance) (₹)	
III) Library (₹)		IX) Interest (Xiii finance) (₹)	
IV) Other (₹)		Interest Other (₹)	
V) Private (₹)		Rent Bank (₹)	
VI) Garbage 150,000		Rent (Health) (₹)	
VII) XIV f.c. Bank Gmt - 4608		Rent (Chair) (₹)	
VIII) XV f.c. 544524		Rent (Other) (₹)	
IX) XV f.c. Bank Gmt. 32715		Certified copy (RTI) (₹) 64	
4. Proceeds and taxes fee etc. (₹)		Fine (₹)	
Under Sec. 153 of the Act	528667.00	Penalty (₹) 10168	
I) House tax (₹) 117328		Other (₹)	
II) Professional Tax (₹) 234703		Labour cess. 12740	
III) Vehicle Tax (₹)		SGST. 12740	
IV) Cow Shed Tax (₹) 700		CGST. 12740	
V) EHN Taxes - 45176		Shortfall 2021-22. 20	
		One month Rent. 11000	
Fees (₹)		EPFO. Contrib. 74408	
I) Certificate Fees (₹) 14400			
II) NOC Fees (₹) 11900			
III) Market Fees (₹) 21000			
IV) RBD Fees (₹) 3020			
V) Other Fees (₹) 440			
VI) Octroi (₹)			
VII) H. Transfer fees. 4500			
VIII) EHA Reg. fees. 74000			
IX) Occupancy crf. 500			
X) Author. H.T. Reg. fees. 1000			
Total	2696384.00	Total (₹)	951918.00
		Total Receipt (₹)	3703302.00
		Grand Total (₹)	25083690.81

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

Particulars of Income	Amount	Particulars of Receipt	Amount
INCOME		B/F	2696384 00
1) Closing of the last Month/Year	21380388 81	5) Proceeds of other loans etc	
Budget Head			
2) Grants from Govt.			
i) Special			
VPM salary	427350 00		
V.P. Staff salary	844726 00		
ii) General		6) Sale Proceeds	55000 00
Matching Grants	163794 00		
3) Other Grants			
i) Local Authorities Grants			
xiv f.c. Bank Grant	150,000 00		
xv f.c. Grants	4608 00		
xv f.c. Bank Grant	544524 00		
32715 00			
ii) Private		7) Extraordinary Receipt	951918 00
4) Proceeds of taxes fees etc under Sec. 153 of the Act.	528662 00		
Tax - 397907.00			
fee - 130760.00			
Total Receipts	2696384 00	Total Receipts	3703302 00
Grand Total		Grand Total	25083690 81