

**AUDIT REPORT OF ACCOUNTS OF THE VILLAGE  
PANCHAYAT "QUERIM-TIRACOL" 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	Shri. Suraj A. Talkar	01/04/2022	19/06/2022
2	Shri. Puroshottam Shirodkar (Administrator)	20/06/2022	22/08/2022
3	Mrs. Sulaksha S. Talkar	23/08/2022	31/03/2023

**B. Name of the Secretary :-**

Sr.No	Name of the Secretary	From	To
1.	Shri. Abhay Sawant	01/04/2022	20/03/2022
2.	Shri. Avinash T. Palni	21/03/2023	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 :- 10/08/2023 to 14/08/2023

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

**PART - II - INTRODUCTORY**

The audit of Accounts of the **Village Panchayat Querim-Tiracol** in Pernem Block for the year 2022-23 was conducted from 10/08/2023 to 14/08/2023 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 Querim-Tiracol** 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 ₹
<b>Administrative Grants</b>		
1.	V.P. Member Salary	391500.00
2.	Staff Salary	1831100.00
3.	Matching Grants	276949.00
<b>Development Grants</b>		
4.	XV th Fin Com.	1013884.00
	Bank Inteterst	74159.00
<b>Total</b>		<b>3587592.00</b>

**PART -III**

The **Village Panchayat Querim-Tiracol** 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	₹ 4750262.00	₹ 3057033.78

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

Year 2022-23		
Sr. No.	Total Funds/deductions as on 31/03/2022	Amount in ₹
1.	Government Grants	10828956.00
2.	DRDA Grants	--
3.	E.M.D.	60477.00
4.	S.D.	102337.00
5.	Income Tax	--
6.	Royalty/ TCS on Royalty	3883.00
7.	Labour Cess	55801.00
8.	S.D. Shacks/Huts	177000.00
9.	Reserve Fund	1011026.00
10.	Panchayat Fund	999126.40
<b>Total</b>		<b>13238606.40</b>

**III) DETAILS OF UTILIZED / UNUTILIZED GRANTS**

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	-	391500.00	391500.00	--	--
2	Staff Salary	9,66,000.00	1831100.00	1241671.00	--	1555429.00
3	Matching Grants	-	276949.00	276949.00	--	--
4	XIV th Fin Com.	17,94,479.00	--	307837.00	--	1486642.00
5	Garbage Grants	-				
6	XV th Fin Com.	15,41,018.00	1013884.00	--	--	2629061.00
	Bank Int/Com		74159.00	--	--	
7	Spcl.Grants for 60 yrs Lib. (infrastructure)	5000000.00	--	--	--	5000000.00
8	Spcl.Grants for 60 yrs Lib. (Function)	223220.00	--	65396.00	--	157824.00
<b>Total</b>		<b>9524717.00</b>	<b>3587592.00</b>	<b>2284388.00</b>	<b>--</b>	<b>10828956.00</b>
<b>RDA</b>						
1	MGNREGA	1026.00	-	-	1035.00	--
	Bank interest		9.00	-	-	-
<b>Total</b>		<b>1026.00</b>	<b>9.00</b>	<b>-</b>	<b>1035.00</b>	<b>--</b>

## III) BUDGET ESTIMATE AND ACTUAL

## A) INCOME

Amount in ₹

Year	Original budget Estimate	Revised Budget Estimate	Actual Income	Short/Excess
2022-23	₹ 46,05,550.00	₹ 44,60,661.00	₹ 47,50,262.00	₹ 2,89,601.00(E)

## B) EXPENDITURE

Amount in ₹

Year	Original Budget Estimate	Revised Budget Estimate	Actual Expenditure	Short/Excess
2022-23	₹ 14,00,900.00	₹ 59,68,282.60	₹ 30,57,033.78	₹ -29,11,248.82(S)

## PART - IV - COMMENTS ON TRANSACTIONS

Outstanding audit paras from previous Audit Report in brief:

Year	Paras	Paras	Balance	Brief Description of para's
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	outstanding	Settled		
1972-73	01	-	01	Para-6(a)- construction of panchayat Ghar.(b) Construction of Tiracol Jetty for want of completion certificate .
1980-81	01	-	01	Para -1- Conditional grants for want of R.T.S in respect of 5 works not produced
1982-83	01	-	01	Para -2-Works R.T.S and issue of valuation certificate.
1983-84	01	-	01	Para -9- Works sub para 1 to 5.
1985-86	01	-	01	Para -2- Paid vouchers, Travelling allowances.
1986-87	02	-	02	Para-1- Works Para-9- Entertainment charges.
1988-89	01	-	01	Para-9- Works.
1989-90	01	-	01	Para-9-Works
1991-92	01	-	01	Para-1- Works.
1993-94	01	-	01	Para-2- Grants
1994-95	02	-	02	Para-7- Purchase Para-5- Works.
1995-96	01	-	01	Para-5-Works.
1996-97	01	-	01	Para-5-Works.
1998-99	01	-	01	Para-7-Works.
2009-10	01	-	01	Para-12- Works.
2010-11	01	-	01	Para-9-Financial Powers.
2011-12	01	-	01	Para-6-Works.
2012-13	02	-	02	Para-6-Excess exp over budget provision Para-11- Works sdv III and v
2013-14	01	-	01	Para -8- (iv) vat 1.5 of interest of 5 %
2017-18	01	01	--	Para-17- General Inspection by B.D.O./E.O.V.P.
2018-22	19	18	01	Para-4- Excess Expenditure Over Budget Estimate Remaining 18 paras are dropped and commented in current audit wherever required
<b>Total</b>	<b>42</b>	<b>19</b>	<b>23</b>	

The village panchayat has not submitted appropriate replies to 1 para of year 2022-23 and remaining 18 paras are dropped and commented in current audit wherever required.

The pendency of 23 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 Corporation Bank A/c. No. 627	₹ 7898273.12	
Closing balance as per the Cash book			<b>₹ 7898273.12</b>
2	Closing balance as per Corporation Bank A/c. No. 635	₹ 2241.32	
Closing balance as per the Cash book			<b>₹ 2241.32</b>
3	Closing balance as per Union Bank of India A/c. No. 390	₹ 2629061.00	
Closing balance as per the Cash book			<b>₹ 2629061.00</b>
4	Closing balance as per Corporation Bank A/c. No. 651	₹ 1011026.20	
Closing balance as per the Cash book			<b>₹ 1011026.20</b>
5	Closing balance as per Corporation Bank A/c. No. 619	₹ 57986.70	
Closing balance as per the Cash book			<b>₹ 57986.70</b>
6	Closing balance as per Corporation Bank A/c. No. 417	₹ 34445.70	
Closing balance as per the Cash book			<b>₹ 34445.70</b>
7	Closing balance as per SBI A/c. No. 311	₹ 1602609.00	
Closing balance as per the Cash book			<b>₹ 1602609.00</b>
8	Closing balance as per SBI A/c. No. 615	₹ 0	
Closing balance as per the Cash book			<b>₹ 0</b>
9	Cash in hand	₹ 2963.36	
<b>Closing balance as per the Cash book as on 31/03/2023</b>			<b>₹ 13238606.40</b>

After verification the above bank closing balances as per the Cash and closing balances as per the Bank Pass Book as on **31/03/2023**, the following irregularities were found during the course of audit:-

Sr No.	Receipt/Voucher No.	Actual Amt.	Amt. shown in the cash book	Difference
1	349/96	110.00	100.00	₹ 10.00(S)
2	353/99	375.00	325.00	₹ 50.00(S)
<b>Total short accounted amount</b>				<b>₹60.00(S)</b>

- 1) An amount of ₹ 60/- has been short accounted.
- 2) Correction/Cancellation/Overwriting in the cash book is not authenticated by the Sarpanch/Secretary.
- 3) Vouchers are not certified by the Sarpanch.
- 4) Cancelled/Overwriting on receipts are not attested by Sarpanch.
- 5) Pass for payment order is not recorded on the voucher.
- 6) P.F. recovered from the Village Panchayat employees is not recorded on the receipt side of the cash book.
- 7) Dead Stock Register is maintained but not found in order.
- 8) Excess paid amount vide voucher No. 222 amounting to ₹ 100/- in year 2021-22 has not been recovered till date. Needful may be done and details may be produced during the next audit.
- 9) TDS has not been Deducted towards payment of Professional fees amounting to Rs 46500/-

## 2. UN-UTILIZATION /REFUND OF GRANTS

The grants like XIVth Finance commission, XVth Finance commission and Goa @ 60 Lib. grants 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.	Staff Salary	1555429.00
2.	XIV Finance Commission.	1486642.00
3.	XV Finance Commission.	2629061.00
4.	Goa @ 60 Lib.Grants	5157824.00
5.	MGNREGA	--
<b>Total</b>		<b>10828956.00</b>

The Grants amounting to ₹ 10828956/- remained un-utilized with Panchayat as on 31/03/2023. Further, MGNREGA Grants of ₹ 1035/- in year 2022-23, were refunded by the Village Panchayat.

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

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

### 3. UN-REALISTIC BUDGET ESTIMATES

It was observed that the actual income received was in excess by ₹ 289601/- to the Budget Estimate during the year 2022-23.

The expenditure incurred was short by ₹ -29,11,248/- to the Budget Estimate during the year 2022-23.

The above variations revealed that village Panchayat has failed to prepare realistic budget estimate 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 (State Bank of India A/C No. 30668642764 )

#### Year 2022-23

i)	Opening balance as on 01/04/2022	₹ 1026.00
ii)	Grants rec. during the year 2022-23	-
iii)	Add: Int. Accrued during the year 2022-23	₹ 09.00
iv)	Less: Expenditure incurred during the year 2022-23	-
v)	Refund of Grants during the year 2022-23	₹ 1035.00
<b>Closing balance as on 31/03/2023</b>		<b>₹ Nil</b>

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:

Year 2022-23		Amount In ₹			
Name of the Tax	Arrears	Current Demand	Total	Collection	Balance
a) House Tax	1,76,308.15	119578.00	295886.15	117513.00	178373.15
b) Light Tax	433.05	--	433.05	--	433.05
c) Professional Tax	1,13,050.00	95375.00	208425.00	168450.00	39975.00
d) Cycle Tax	5,956.00	390.00	6346.00	6306.00	40.00
e) Token Tax	3,120.00	1960.00	5080.00	800.00	4280.00
f) EHN Tax	-	79212.00	79212.00	53624.00	25588.00
<b>Total</b>	<b>298867.20</b>	<b>296515.00</b>	<b>595382.20</b>	<b>346693.00</b>	<b>248689.20</b>

The Panchayat has collected an amount of ₹ **346693/-** in 2022-23 towards the various taxes, which is 58.23% of the total demand for the year.

Above percentage of collection of taxes indicate that the action of the Panchayat in respect of collection of taxes is very casual. Despite of observations raised in previous audits, the Panchayat failed to give due attention in collecting of revenue as well as accumulated arrears. The Village Panchayat has failed to recover the taxes amounting to ₹ **248689/-** outstanding as on 31/03/2023.

Further, as per Sub-Section (3) of Section 154 of the Goa Panchayat Raj Act, 1994, Village Panchayat is empowered to issue notices to defaulter of taxes and revenue arrears and levy 10% penalty to outstanding arrears recoverable under Sub- Section (4). Thus, it was observed that provisions of Panchayat Raj act have been violated in failure to recover the arrears. Further, as per section 153 of the Goa Panchayat Raj Act, 1994 the Village Panchayat has to revise the rates and Taxes once in three years by minimum increase of 10%. It was however noticed that House Tax is not revised /assessed for years together.

Therefore, the Village Panchayat is required to take immediate action for re-assessment & recovery of all outstanding taxes along with the prescribed penalty from the defaulters.

## 6. CONSTRUCTION ACTIVITIES

### 1) CONSTRUCTION LICENCES:



V.P Sarpanch vide Certificate No. VP/QT/PER/CERT./2023-24/571 dated 31/08/2023 certified that the Panchayat has issued Four (04) construction licenses within its jurisdiction during the year 2022-23 and collected ₹ 19583 /-

## **II) ILLEGAL CONSTRUCTION**

V.P Sarpanch vide Certificate No. VP/QT/PER/CERT./2023-24/571 dated 31/08/2023 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	106
2) Illegal Construction cases detected during the Year 2022-23	03
3) Nos of illegal construction cases settle/ disposed during the Year 2022-23	-
<b>Total cases pending for settlement upto 31/03/2023</b>	<b>109</b>

There were 109 cases of illegal constructions in the Village Panchayat as on 31/03/2023. The village Panchayat has detected 03 illegal construction cases and Nil cases of the illegal construction were disposed off/settled during the Year 2022-23.

As per the provision of Section 66 of the Goa Panchayat Raj Act, 1994 no person shall erect any building or alter or add any existing building or reconstruct any building without the written permission from Panchayat and payment of fees. However, it is noticed that, the houses are constructed without obtaining Village Panchayat's permission. Non- regularization of above illegal constructions resulted in loss of revenue of the Panchayat. The Village Panchayat should take curative action in the matter immediately.

Action taken and result thereof may be intimated to audit.

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

It was observed during audit that the Village Panchayat had a balance of ₹ 60477/- as E.M.D and ₹ 102337/- as Security Deposits as on 31/03/2023.

The section 19 of C.P.W.D. Manual 2007, states that the E.M.D given by the contractors except the successful contractor should be refunded immediately after completion of opening of tender process or within a week time from the date of opening the tender. It may please be stated whether any action has been initiated to refund/ forfeit the EMD's /Security Deposits which is lying with the Panchayat for more than three years. If not, then the unclaimed EMD's and Security Deposits lying with Panchayat more than three years may be treated as lapsed deposits and accordingly forfeited to the Panchayat account as revenue of Village Panchayat.

## **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 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 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. 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 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 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 YEAR 2022-23**

The Panchayat had an amount ₹ 999126.40 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 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.

#### **14. NON-REMITTANCE OF STATUTORY DEDUCTIONS IN GOVERNMENT TREASURY**

The statutory deduction like Royalty and Labour cess deducted from the contractor's bill for execution various Village Panchayat works have not been remitted in the Government Treasury under appropriate Head of Accounts within the prescribed time limit. The un-remitted statutory deductions are as under:

Amount in ₹	
Statutory Deductions	2022-23
Royalty	3,806.00
TC Son Royalty	77.00
Labour Cess (Works)	3650.00
Labour Cess (Const)	52151.00

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.

#### **15. 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.

#### **18. INSPECTIONS 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	02
Dates of Inspections	30/11/2022 15/03/2023	10/03/2023 28/03/2023

It has been observed that E.O.(VP) has conducted only 2 inspections due to other Administrative work and Census duty as submitted by the Block Development Officer.

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

#### **19. 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 Querim-Tiracol**. 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  
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