

# AUDIT REPORT OF ACCOUNTS OF THE VILLAGE PANCHAYAT "PARRA" IN BARDEZ FOR THE BLOCK YEAR 2021-22 & 2022-23

## PART-I

A. Name of the Sarpanch/Dy. Sarpanch:-			
Year	Name of the Sarpanch	From	To
2021-22	Mrs. Delilah Lobo	01-04-2021	31-03-2022
2022-23	Josefin Dsouza	01-04-2022	18-06-2022
	Sadashiv Kandolkar	19-06-2022	21-08-2022
	Chandand Harmalkar	22-08-2022	31-03-2023

B. Name of the Secretary :-			
Year	Name of the Secretary	From	To
2021-22	Mrs. Rui Cardoso	01-04-2021	31-03-2022
2022-23	Mrs. Rui Cardoso	01-04-2022	31-03-2023

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:- 01/04/2021 to 31/03/2023

## PART - II - INTRODUCTORY

The audit of Accounts of the **Village Panchayat Parra** in Bardez Block for the year 2021-22 and 2022-23 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 Parra** was sanctioned following types of grants by various agencies for specific purposes. The year-wise details of the grants sanctioned are given below:

Sr. No	Type of Grants	Year 2021-22
		Amount in ₹
1.	V.P. Member Salary	4,05,000.00
2.	Matching Grants	8,50,000.00
3.	XV th Fin Commission	12,92,994.00
4.	Atmanirbhar Bharat Swayampurna Goa	50,00,000.00
5.	Garbage Grants	2,10,000.00
6.	60 <sup>th</sup> Goa Liberation Day	3,00,000.00
7.	MGNREGS	30,000.00
Total		80,87,994.00



		Year 2022-23
Sr. No.	Type of Grants	Amount in ₹
1	V.P. Member Salary	3,91,500.00
2	Matching Grants	2,12,500.00
3	XV th Fin Commission	13,46,803.00
	Interest on XV fin.	1,19,549.00
4	Atmanirbhar Bharat Swayampurna Goa	-
5	Goa Small Animal rescue	-
6	Garbage Grants	2,10,000.00
7	60th Goa Liberation Day	-
	<b>Total</b>	<b>22,80,352.00</b>

### **PART -III**

The **Village Panchayat Parra** 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**

Year-wise Receipts and Expenditure of Village Panchayat

#### **II) Year-wise Total Funds/deductions available with the Panchayat are as**

Year	Receipt Amount in ₹	Expenditure Amount in ₹
2021-22	1,77,92,729.00	78,27,364.42
2022-23	1,32,59,649.00	1,50,88,110.11

detailed below:

		Year 2021-22
Sr. N.	Total Funds/deductions as on 31/03/2022	Amount in ₹
1.	Government Grants	91,99,252.00
2.	RDA Grants	445.30
3.	Library Grants	4,566.30
4.	E.M.D.	3,68,571.00
5.	S.D.	6,64,492.00
6.	Income Tax	86,946.00
7.	Royalty	28,633.00
8.	TCS on Royalty	182.00
9.	Labour Cess	81,306.00
10.	CGST	61,059.00
11.	SGST	61,059.00
12.	Labour Cess 1%	25,81,473.00
13.	Panchayat Fund	68,47,938.85
	<b>Total</b>	<b>1,99,85,923.45</b>



Sr. No	Total Funds/deductions as on 31/03/2023	Year 2022-23
		Amount in ₹
1.	Government Grants	1,06,94,742.00
2.	Library Grants	4,693.30
3.	E.M.D.	3,15,796.00
4.	S.D.	7,64,216.00
5.	Income Tax	1,48,122.00
6.	Royalty	56,835.00
7.	TCS on Royalty	182.00
8.	CGST	98,949.00
9.	SGST	98,949.00
10.	Labour Cess	1,19,196.00
11.	Labour Cess 1%	9,58,542.00
12.	Panchayat Fund	48,97,240.04
Total		1,81,57,462.34

### III) DETAILS OF UTILIZED / UNUTILIZED GRANTS

The year-wise statement showing details of grants are as follows:-

S. N	Name of Grants	Opening Balance	Amt Sanctioned	Amt Utilized	Year 2021-22	
					Amount in ₹	
					Amt. Refunded	Closing Balance
1.	V.P. Member Salary	16,839.00	4,05,000.00	4,05,000.00	-	16,839.00
2.	Staff Salary	5,627.00	-	-	-	5,627.00
3.	Matching Grants	-	8,50,000.00	8,50,000.00	-	-
4.	XIVth Fin. Comm.	12,86,964.00	-	11,21,635.00	-	1,65,329.00
5.	Science & Technology	4,64,183.00	-	-	-	4,64,183.00
6.	Garbage Grants	-	2,10,000.00	2,10,000.00	-	-
7.	GIA Grants	4,77,198.00	-	-	-	4,77,198.00
8.	XVth Fin. Comm.	12,81,242.00	12,92,994.00	-	-	25,74,236.00
9.	Dev. Grants	57,527.00	-	-	-	57,527.00
10.	Development of playground	3,13,313.00	-	-	-	3,13,313.00
11.	Bio-Diversity Grants	1,25,000.00	-	-	-	1,25,000.00
12.	60th Liberation Day	-	3,00,000.00	3,00,000.00	-	-
13.	Atmanirbhar Bharat Swayampurna Goa	-	50,00,000.00	-	-	50,00,000.00
Total		40,27,893.00	80,57,994.00	28,86,635.00	-	91,99,252.00
1.	MGNREGA	31,125.30	30,000.00	61,224.00	-	445.30



Bank interest					
<b>Total</b>		544.00	-	-	
2. Library Grants	31,125.30	30,544.00	61,224.00	-	4
Bank interest	4,443.30	-	-	-	4,566.30
<b>Total</b>	4,443.30	123.00	-	-	4,566.30
	4,443.30	123.00	-	-	4,566.30

Year 2022-23

S N	Name of Grants	Opening Balance	Amt Sanctioned	Amt Utilized	Amt Refunded	Closing Balance
1.	V.P. Member Salary	16,839.00	3,91,500.00	3,62,362.00	-	45,977.00
2.	Staff Salary	5,627.00	-	-	-	5,627.00
3.	Matching Grants	-	2,12,500.00	2,12,500.00	-	-
4.	XIVth Fin. Comm.	1,65,329.00	-	-	-	1,65,329.00
5.	Science & Technology	4,64,183.00	-	-	-	4,64,183.00
6.	Garbage Grants	-	2,10,000.00	2,10,000.00	-	-
7.	GIA Grants	4,77,198.00	-	-	-	4,77,198.00
8.	XVth Fin. Comm.	25,74,236.00	13,46,803.00	-	-	40,40,588.00
	Interest	-	1,19,549.00	-	-	-
9.	Dev. Grants	57,527.00	-	-	-	57,527.00
10	Development of playground	3,13,313.00	-	-	-	3,13,313.00
11	Bio-Diversity Grants	1,25,000.00	-	-	-	1,25,000.00
12	Atmanirbhar Bharat Swayampurna Goa	50,00,000.00	-	-	-	50,00,000.00
	<b>Total</b>	<b>91,99,252.00</b>	<b>22,80,352.00</b>	<b>7,84,862.00</b>	<b>-</b>	<b>1,06,94,742.00</b>
1	MGNREGA	445.30	-	-	-	-
	Bank interest		6.00	451.30	-	-
	<b>Total</b>	<b>445.30</b>	<b>6.00</b>	<b>451.30</b>	<b>-</b>	<b>-</b>
2	Library Grants		-	-	-	-
	Bank Interest	4,566.30	127.00	-	-	4,693.30
	<b>Total</b>	<b>4,566.30</b>	<b>127.00</b>	<b>-</b>	<b>-</b>	<b>4,693.30</b>

#### IV) VARIATION BETWEEN BUDGET ESTIMATE AND ACTUAL

##### A) INCOME

Year	Original budget Estimate	Revised Budget Estimate	Actual Income	Short/Excess
2021-22	1,85,97,600.00	-	1,77,92,729.00	8,04,871.00(S)



2022-23	252,27,600.00	-	1,32,59,649.00	1,19,67,951.00 (S)
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#### B) EXPENDITURE

Amount in ₹

Year	Original Budget Estimate	Revised Budget Estimate	Actual Expenditure	Short/Excess
2021-22	1,83,26,000.00	-	78,27,364.42	1,04,98,635.58(S)
2022-23	2,47,69,000.00	-	1,50,88,110.11	96,80,889.89(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
1968-69	01	---	01	Para -3-Works
1971-72	01	---	01	Para -6-Works
1978-79	01	---	01	Para -6-Works
1984-85	01	---	01	Para -1-Works
1985-86	01	---	01	Para -3-Works
1990-91	01	---	01	Para -6-Works
1993-94	01	---	01	Para -8-Works
1996-97	01	---	01	Para -5-Works
1998-99	01	---	01	Para -4-Works
2003-04	01	---	01	Para -5-Works
2011-12	01	---	01	Para-3-Taxes approval from higher authority is awaited.
2015-16	01	---	01	Para -7-Excess Expenditure
2016-17	01	---	01	Para-9-Excess Expenditure over prescribed limit.
2017-18	04	00	04	<b>B-II- Other irregularities</b> 1) Non deduction of TDS on professional fees and work contract. <b>Para-8-</b> Excess expenditure over prescribed limit <b>Para-16-</b> Short deduction of royalty of ₹ 1,964/- <b>Para-20-</b> General: Inspections by B.D.O./E.O.V.P.
2018-21	24	21	03	<b>Para -2-</b> Unclaimed Deposits of ₹ 19,944/- Transferred to RBI <b>Para-5-</b> Excess expenditure over prescribed limit. <b>Para-23-</b> Failure to Conduct General Inspections by B.D.O./E.O.V.P.
<b>Total</b>	<b>41</b>	<b>21</b>	<b>20</b>	

The Village Panchayat has not submitted appropriate replies to 3 paras of 2018-21 and remaining 21 paras are dropped and commented in current audit wherever required.

The pendency of 21 outstanding audit paras are relating to a very old period ranged from 4 to 56 years, which requires due attention and necessary action. It is therefore brought to the notice of Directorate of Panchayat that despite of comments in the previous audits, not a single outstanding para has been got 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 31/03/2023.

1.	Closing balance as per Bank of Baroda A/c. No.3359	1,13,89,054.34	
<b>Closing balance as per the Cash book</b>			<b>₹1,13,89,054.34</b>
2.	Closing balance as per Bank of Baroda A/c. No.3719	2,04,821.50	
<b>Closing balance as per the Cash book</b>			<b>₹2,04,821.50</b>
3.	Closing balance as per Bank of Baroda A/c. No.3884	4,693.30	
<b>Closing balance as per the Cash book</b>			<b>₹4,693.30</b>
4.	Closing balance as per Bank of Baroda A/c. No.3931	7,07,294.60	
<b>Closing balance as per the Cash book</b>			<b>₹7,07,294.60</b>
5.	Closing balance as per Bank of Baroda A/c. No.3979	4,60,418.30	
<b>Closing balance as per the Cash book</b>			<b>₹4,60,418.30</b>
6.	Closing balance as per Bank of Baroda A/c. No.4031	8,61,871.10	
<b>Closing balance as per the Cash book</b>			<b>₹8,61,871.10</b>
7.	Closing balance as per Bank of Baroda A/c. No.5683	1,43,007.80	
<b>Closing balance as per the Cash book</b>			<b>₹1,43,007.80</b>
8.	Closing balance as per Bank of Baroda A/c. No.6445	1,374.10	
<b>Closing balance as per the Cash book</b>			<b>₹1,374.10</b>
9.	Closing balance as per Bank of Baroda A/c. No.7860	41,10,523.00	
<b>Closing balance as per the Cash book</b>			<b>₹41,10,523.00</b>
10.	Closing balance as per Bank of Baroda A/c. No.3772	69,239.70	



Closing balance as per the Cash book		₹ 69,239.70
11.	Closing balance as per Bank of Baroda A/c. No.007	-
Closing balance as per the Cash book		-
12.	Closing balance as per SBI A/c. No.466	2,04,676.60
Closing balance as per the Cash book		₹2,04,676.60
13.	Cash in hand	488.00
Closing balance as per the Cash book as on 31/03/2023		₹1,81,57,462.34

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 31/03/2022 and 31/03/2023 respectively.

However, following irregularities were observed during the course of audit:-

Year	R. No./ V .r.	Actual Amount ₹	Cash book ₹	Difference ₹
2022-23	584/58	125.00	-	125.00
	584/59	25.00	-	25.00
Total				150.00

- 1) Short Accounted amount of ₹ 150/- may be added to Panchayat fund and should be shown to next Audit.
- 2) Vouchers are not certified and are not cancelled by endorsement "Paid and cancelled".
- 3) Pass for payment order is not recorded and signed by Sarpanch and Secretary.
- 4) Thumb impression on vouchers is not authenticated.
- 5) Revenue stamp is not affixed where the payment is ₹5000 and more.
- 6) Each entry in the cash book is not attested and Correction/Cancellation /Overwriting are also not attested in the cash book.
- 7) Overwriting in vouchers and Overwriting in receipt book is not attested.
- 8) Cancelled receipts are not attested by the Sarpanch.
- 9) Bank reconciliation statement is not prepared and recorded in the cash book.

## 2. UN-UTILIZATION/ REFUND OF GRANTS

The grants like XIV<sup>th</sup> Finance Commission, XV<sup>th</sup> Finance Commission and GIA grants had remained un-utilized for a long period. The details of Grants remained un-utilized with the Panchayat as on 31/03/2023 were as under:

S N	Name of Grants	Un-utilized grants as on 31/03/2022	Un-utilized grants as on 31/03/2023
1.	V.P. Member Salary	16,839.00	45,977.00
2.	Staff Salary	5,627.00	5,627.00
3.	XIV th Fin Com.	1,65,329.00	1,65,329.00



4.	XV th Fin Com.		
5.	GIA Grants	25,74,236.00	40,40,588.00
6.	Science and Technology	4,77,198.00	4,77,198.00
7.	Dev. Grants	4,64,183.00	4,64,183.00
8.	Dev. Of playground	57,527.00	57,527.00
9.	Bio-Diversity Grants	3,13,313.00	3,13,313.00
10.	Atmanirbhar Bharat Swayampurna Goa	1,25,000.00	1,25,000.00
11.	MGNREGA	50,00,000.00	50,00,000.00
12.	Library Grants	445.30	-
<b>Total</b>		<b>92,04,263.60</b>	<b>1,06,99,435.30</b>

The Grants amounting ₹92,04,263.60 in the year 2021-22 and ₹1,06,99,435.30 in 2022-23 were remained un-utilized with Panchayat as on 31/03/2023.

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 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 was short by ₹8,04,871.00 in year 2021-22 and ₹ 1,19,67,951.00 in year 2022-23 to the revised Budget Estimates of the respective years.

The expenditure incurred for was also short by ₹1,04,98,635.58 in year 2021-22 and ₹ 96,80,889.89 in year 2022-23 to the revised Budget Estimates of the respective years.

The above variations indicate that village Panchayat failed to prepare realistic budget estimates for the year 2021-22 and 2022-23.

### **4. EXCESS EXPENDITURE OVER PRESCRIBED LIMIT**

The Goa Panchayat Raj (Application of Panchayat and Zilla Panchayat Funds) (Conditions and Limitations) (Second Amendment) Rules, 2020, prescribed the Limit for Expenditure to be incurred by village Panchayat. However, the Panchayat has incurred excess expenditure over prescribed limit for which no approval of competent authority has been found obtained to regularize the same. The details of excess expenditure over prescribed limit are as under:

Amount in ₹				
Year	Major Head of Account	Prescribed limit	Expenditure incurred	Excess expenditure
2020-21	Advocate /Legal Fees	50,000.00	1,98,550.00	1,48,550.00

The necessary ex-post facto approval may be obtained from the competent authority to regularize the above excess expenditure.



## 5. RDA ACCOUNTS

- i) **MGNREGS:** The following are the details position of MGNREGS

### Year 2021-22

Opening balance as on 01/04/2021	31,125.30
Grants rec. during the year 2021-22	30,000.00
Add: Int. Accrued during the year 2021-22	544.00
Less: Expenditure incurred during the year 2021-22	61,224.00
Bank Charges	-
<b>Closing balance as on 31/03/2022</b>	<b>₹445.30</b>

### Year 2022-23

Opening balance as on 01/04/2022	445.30
Grants rec. during the year 2022-23	-
Add:-Int. Accrued during the year 2022-23	6.00
Less:- Expenditure incurred during the year 2022-23	451.3
Bank Charges	-
<b>Closing balance as on 31/03/2023</b>	<b>-</b>

The above closing balances is found to be tallied with the closing balance as per the cash book as on 31/03/2022 and 31/03/2023 respectively.

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

- ii) **LIBRARY GRANTS:** The following are the details position of Library Grants

### Year 2021-22

Opening balance as on 01/04/2021	4,443.30
Grants rec. during the year 2021-22	-
Add: Int. Accrued during the year 2021-22	123.00
Less: Expenditure incurred during the year 2021-22	-
Bank Charges	-
<b>Closing balance as on 31/03/2022</b>	<b>₹4,566.30</b>

### Year 2022-23

Opening balance as on 01/04/2022	4,566.30
Grants rec. during the year 2022-23	-
Add:-Int. Accrued during the year 2022-23	127.00
Less:- Expenditure incurred during the year 2022-23	-
Bank Charges	-
<b>Closing balance as on 31/03/2023</b>	<b>₹4,693.30</b>



The above closing balances is found to be tallied with the closing balance as per the cash book as on 31/03/2022 and 31/03/2023 respectively.

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:

Year 2021-22			Amount in ₹		
Name of the Tax	Arrears	Current Demand	Total	Collection	Balance
House Tax	12,91,194.00	16,72,610.00	29,63,804.00	14,65,777.00	14,98,027.00
Light Tax	43,615.00	44,490.00	88,105.00	39,185.00	48,920.00
Garbage Tax	6,66,500.00	10,96,000.00	17,62,500.00	8,93,000.00	8,69,500.00
Commercial Tax	5,37,580.00	20,77,945.00	26,15,525.00	19,10,700.00	7,04,825.00
Commercial Garbage Tax	38,500.00	3,64,500.00	4,03,000.00	3,28,000.00	75,000.00
Cycle Tax	765.00	90.00	855.00	-	855.00
Bullock cart Tax	-	20.00	20.00	20.00	-
Sign Board Tax	23,024.00	19,406.00	42,430.00	22,450.00	19,980.00
Hoarding Tax	21,000.00	8,440.00	29,440.00	4,240.00	25,200.00
<b>Total</b>	<b>26,22,178.00</b>	<b>52,83,501.00</b>	<b>79,05,679.00</b>	<b>46,63,372.00</b>	<b>32,42,307.00</b>

Year 2022-23			Amount in ₹		
Name of the Tax	Arrears	Current Demand	Total	Collection	Balance
House Tax	14,98,027.00	17,54,960.00	32,52,987.00	18,11,722.00	14,41,265.00
Light Tax	48,920.00	45,970.00	94,890.00	48,095.00	46,795.00
Garbage Tax	8,69,500.00	11,32,500.00	20,02,000.00	11,30,500.00	8,71,500.00
Commercial Tax	7,04,825.00	23,64,885.00	30,69,710.00	23,13,180.00	7,56,530.00
Commercial Garbage Tax	75,000.00	3,98,500.00	4,73,500.00	3,79,000.00	94,500.00
Cycle Tax	855.00	90.00	945.00	-	945.00
Bullock cart Tax	-	20.00	20.00	20.00	-
Sign Board Tax	19,980.00	22,406.00	42,386.00	10,700.00	31,686.00
Hoarding Tax	25,200.00	8,440.00	33,640.00	4,240.00	29,400.00
<b>Total</b>	<b>32,42,307.00</b>	<b>57,27,771.00</b>	<b>89,70,078.00</b>	<b>56,97,457.00</b>	<b>32,72,621.00</b>

The Panchayat had collected an amount of ₹46,63,372/- in 2021-22 and ₹56,97,457/- in 2022-23 towards various taxes, which is 58.98% and 63.52% respectively, of total demand for the respective years.

Above percentages of collection of taxes indicate that the action of the Panchayat in respect of collection of taxes is very casual. Despite of the observations raised in previous audits, the Panchayat failed to give due attention in collecting of



revenue as well as accumulated arrears. The efforts of Village Panchayat had failed to recover the taxes as the taxes amounting to ₹32,72,621/- were 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 03 years by minimum increase of 10%. It was however noticed that House Tax is not revise from year 2018 and the assessment of House Tax has not done for years together. No further action has been taken to assess the house tax as prescribed in Goa Panchayat Raj Act 1994. It was stated that house tax is revised after every 5 years instead of 3 years and professional tax is revised yearly basis. Therefore, the Panchayat is required to take remedial action for revision/assessment and recovery of all the outstanding taxes along with the prescribed penalty from the defaulters.

#### 7.RENT

The Panchayat had leased out 6 of its premises on rental basis to. The year-wise details of the rent collection are as follows:

						Amount in ₹
Year	Name of Shops	Arrears	Current Demand	Total	Collection	Balance
2021-22	01	-	65,250.00	65,250.00	21,750.00 ₹14,500/- (Advanced rent collected of 2 months)	43,500.00
	02	-	84,240.00	84,240.00	84,240.00 ₹14,040/- (Advanced rent collected of 2 months)	-
	03	-	84,240.00	84,240.00	84,240.00	-
	04	-	-	-	-	-
	05	5,730.00	68,760.00	74,490.00	68,760.00	5,730.00
	Old	33,470.00	-	33,470.00	-	33,470.00
<b>Total</b>		<b>39,200.00</b>	<b>3,02,490.00</b>	<b>3,41,690.00</b>	<b>2,87,530.00</b>	<b>82,700.00</b>
2022-23	01	43,500.00	89,190.00	1,32,690.00	1,32,690.00	-
	02	-	86,370.00	86,370.00	86,370.00	-
	03	-	86,370.00	86,370.00	86,370.00	-
	04	-	-	-	-	-
	05	5,730.00	70,500.00	76,230.00	76,230.00	-
	Old	33,470.00	-	-	-	33,470.00
<b>Total</b>		<b>82,700.00</b>	<b>3,32,430.00</b>	<b>3,81,660.00</b>	<b>3,81,660.00</b>	<b>33,470.00</b>



The collection of rent was satisfactory. However, the agreement executed with rent payer had not been furnished to audit for verification due to which Audit could not ascertain validity of agreement. It has been stated that agreement is not renewed for years together. The revaluation of rent may be done since the last revaluation was done years before.

A proposal may be sent to PWD for revaluation of rent and agreement may be executed without further delay. The Secretary and Sarpanch should ensure that there is no delay in execution of agreement and evaluation of rent in order to prevent further loss revenue of the Panchayat.

## **8. CONSTRUCTION ACTIVITIES**

### **i) CONSTRUCTION LICENCES**

V.P Sarpanch certified:

That Panchayat had issued 28 Constructions licenses (including Renewals) within its jurisdiction vide Certificate VPP/F.Const.Lic.Certificate/2023-24/ dated /01/2024 during the year 2021-22 and collected ₹11,41,800/-

That Panchayat had issued 28 Constructions licenses (including Renewals) within its jurisdiction vide Certificate VPP/F.Const.Lic/2022-23/1401 dated 21/03/2024 during the year 2022-23 and collected ₹7,81,150/-

### **ii) ILLEGAL CONSTRUCTION**

V.P Sarpanch certified:

Vide Certificate VPP/F.Illegal Const. Cert./2023-24/ dated /01/2024 and vide Certificate VPP/F.Illegal Const. Cert./2023-24/ dated /03/2024 that Panchayat had detected illegal construction cases within its jurisdiction during the year 2021-22 and 2022-23 respectively. The year-wise details of illegal construction cases pending are as follows:

Particulars	2021-22	2022-23
Nos. of Illegal Construction cases on 01 <sup>st</sup> April of the year	97	100
Illegal Construction cases detected during the period 2021-22 and 2022-23	03	04
Nos. of illegal construction cases settled/ disposed during the period 2021-22 and 2022-23	-	01
<b>Total cases pending for settlement as on 31<sup>st</sup> March of the year</b>	<b>100</b>	<b>103</b>

There were 103 cases of illegal constructions in the Village Panchayat as on 31/03/2023. The village Panchayat had managed to dispose off/settle only 1 illegal construction case during the period 2021-23.

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 was noticed that, the houses were constructed without obtaining 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.



## 9. SHORT COLLECTION OF CONSTRUCTION LICENSE FEES:

As per O.M. No. 85/1/97/SSW-PWD/Vol.I/2019-20/907 dated 23/01/2020 from O/o the Suptdg, Surveyor of works, PWD, Altinho, Panaji Goa. The revised **Plinth area rates 2019** for Goa to be adopted with effect from 23/01/2020.

At the time of Audit, while Scrutinizing the files pertaining to Construction licenses issued during the financial year 2022-23, it was observed that for construction of Residential/Commercial buildings, Compound wall of houses, valuation done by Civil Engineer towards preliminary estimates cost is lower than the revised plinth area rates 2019. The Estimated cost of construction as per Plinth area rates (2019) is worked out and actual difference of licenses fees to be collected party wise shown below:

Sr. No	Owners Name	Nature of construction	Estimated Cost of construction by Civil Engineer	Estimated cost of construction as per Plinth area rates (2019)	Amount of Fees to be paid	License Fees collected	Difference of License fees to be collected
1	2	3	4	5	6	7	8
1	M/s Seven C and M/s Mount Rock Holdings	Residential Villas & Swimming Pool, in Sy.No.33/13 of Village Parra, Bardez	33,71,090/-	66,59,300/-	33,347/-	17,000/-	16,347/-
2	Ashley Jason Vas (POA)	Commercial /Residential Bldg in Sy.No.122/20 of Village Parra	38,06,480/-	54,74,914/-	27,425/-	19,200/-	8,225/-
3	Mr. Joaquim Mariano D'Souza	Construction of Villas Compound wall in Sy.No.50/1, 50/5 (part) of Village Parra	1,24,75,200/-	1,94,40,520/-	97,253/-	63,000/-	34,253/-

As stated above, the facts and figures may be verified and difference of construction License fees to be collected and shown to next audit. Any similar cases traced may be intimated to audit.

## 10. REFUND OF E.M.D AND S.D.

It was observed during the audit that the Panchayat had a balance of ₹3,15,796/- as E.M.D and ₹7,64,216/- 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 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 has been initiated to refund/ forfeit the EMD's /Security Deposits which is lying with the Panchayat for more than 03 years. If not, then the unclaimed EMD's and Security Deposits lying with Panchayat more than 03 years may be treated as lapsed deposits and accordingly forfeited to the Panchayat account as revenue of Village Panchayat.

#### **11. 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 Panchayat. However, it was observed that except the 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 has 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.

#### **12. RESERVE FUND FOR STAFF RETIRMENT BENEFITS**

The Goa Panchayat Raj (Application of Panchayat or Zilla Panchayat funds Coordination & Limitation) Rules 2006 which came into force vide Notification No. 34/DA/PAN/2P/2006 dated 03/11/2006 and as per Rule 4 of Goa 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.

#### **13. 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 an 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.



#### **14. IRREGULARITIES IN EXECUTION OF WORKS**

The Panchayat had undertaken and paid for works executed under Panchayat Fund, GIA Grants and Grants sanctioned by the various agencies during the period from 01.04.2021 to 31.03.2023 as per the statement of works submitted to audit. The relevant work files were checked during the course of audit and the following irregularities were observed:-

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 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. The Performance Guarantee @ 5% of the tendered value had not been obtained from the contractors before commencement of work, thus allowing the contractor undue financial benefits.
3. Excess /Saving statement is not enclosed to final bill wherever required.
4. It has been observed that the bills are prepared by the Assistant Engineer, B.D.O. office and forwarded to the Panchayat for payment to the contractor. The TCS on royalty is calculated separately, however, the same is not shown in the contractor's bill separately. The total of royalty and TCS on royalty is shown together due to this TCS on royalty is again calculated on this amount and remitted in Government treasury resulting in to excess payment of TCS on royalty than actually deducted from contractor's bill. The Assistant Engineer, B.D.O. office should ensure that the TCS on Royalty is shown separately in the bill so as avoid excess remittance of TCS on Royalty from the Panchayat Fund.
5. On verification of Measurement book, it has been observed that Pass and Pay order" has not been recorded below the Memorandum of Payment. Further, voucher Number, Cheque number, amount and date of payment had not been recorded in the measurement book.
6. The Panchayat had not executed agreements in CPWD Form-7/Form-8 for the works executed. 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.
7. 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 bills for payment.

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

The statutory deduction like income tax, Royalty, GST and Labour Cess deducted from the contractor's bill for execution of 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 ₹	
	2021-22	2022-23
Income Tax	86,946.00	1,48,122.00
Royalty	28,633.00	56,835.00
TCS on Royalty	182.00	182.00
Labour Cess	81,306.00	1,19,196.00
CGST	61,059.00	98,949.00
SGST	61,059.00	98,949.00
Labour Cess @1% on construction	25,81,473.00	9,58,542.00

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.

#### **16. FINANCIAL POSITION OF THE PANCHAYAT DURING THE PERIOD 2021-23**

The Panchayat had an amount of ₹48,97,240.04 as on 31/03/2022 and ₹68,47,938.85 as on 31/03/2023, in the Panchayat Fund Account. This shows that the financial position of the Panchayat was satisfactory during the period 2021-23. 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.

#### **17. MAINTANANCE 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 at bank as verified from the Pass Book Certificate. However, during the course of audit, it was observed that such certificate was 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 on any of the 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 were found functioning during the period.

## **21. FAILURE TO CONDUCT REQUIRED NUMBER OF 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
2021-22	2	---	3	---
2022-23	2	---	3	---

Above statement reveals that the B.D.O. /E.O.V.P. failed to conduct any inspection during the period 2021-23. Further, B.D.O. Bardez failed to furnish proper justification for non compliance of above requirements.

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:



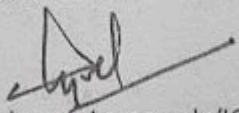
As per Rule 4 (3) of the Goa Panchayat (Accounts, Audit and Custody of Funds) 1997, the Secretary shall furnish the security bond in such a form and for such an amount as may be prescribed by the Director of Panchayat.

- 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 Parra**. 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



FORM NO 10

( See Rule 21 )  
Monthly / Annual / Account

of

ACCOUNT OF INCOME AND EXPENDITURE

Village Panchayat of Pavna.

for

The month of Annual

2021

2022.

No.

Office of the Village Panchayat

Mapusa, Bardez Goa.

Date

1/12/22.

To,

The Block Development Officer

Mapusa, Bardez Goa.

Sub: Submission of Monthly / Annual

Account for 2021-22.

Sir,

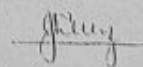
The Monthly / Annual account for the period shown above are sent herewith under Rule of the Village Panchayat Account and Audit and Custody Funds Rule 1997 for perusal.



Secretary  
Village Panchayat

Mapusa, Bardez Goa.

Yours faithfully,



Sarpanch  
Village Panchayat

Mapusa, Bardez Goa.



Monthly / Annual / Account of Income and



Particulars of Income	Amount	Particulars of Receipt	Amount
INCOME	10020558.87	5) Proceeds of other loans etc	
1) Closing of the last Month/Year			
Budget Head	8057994/-		
2) Grants from Govt.			
i) Special	500000/-		
under 300 programme			
Member Salary	405000/-		
200 finance	1292994/-		
600000			
600000			
200000			
ii) General			
Matching grants	250000/-	6) Sale Proceeds	48,000/-
3) Other Grants	30000/-		
i) Local Authorities			
MGNREGS	30000/-		
9 and 5			
ii) Private		7) Extraordinary Receipt	3466632/-
4) Proceeds of taxes fees etc under Sec. 153 of the Act.	6190102.02		
Taxes	4663572/-		
Fees	1526730/-		
Total Receipts		Total Receipts	17792729.02
Grand Total		Grand Total	27813287.87





# Expenditure of

Panchayat for the year

Amount	Particulars of Expenditure	Amount	Particulars of Expenditure	Amount
			B/F	
EXPENDITURE				
1) Closing of the last Month/Year			6) Education and Culture	253703/-
Budget Head			7) Rural Housing	-
1) Administration	2395892/-		8) Drinking Water	-
			9) Poverty alleviation Programme	-
2) Sanitation Public Health and Family Welfare	2734404/-		10) Libraries	-
			11) Rural Sanitation	-
3) Public Works	1809938/-		12) Construction and Maintenance of slaughter house and cattle pounds	-
			13) Miscellaneous	515609.42
4) Planning and Development				
5) Social Welfare	117818/-			
			Expenditure Total	7827364.42
			Closing Balance	19985923.45
			Grand Total	27813287.87





### DETAIL OF THE BALANCE

1. BoB A/c No.	3853	Rs. 14950938.55
"	3719	Rs. 20566.90
"	3772	Rs. 38173.80
"	3884	Rs. 4566.30
"	3931	Rs. 688173.60
"	3979	Rs. 470034.40
"	4031	Rs. 832571.10
"	0067	Rs. 145.30
"	5683	Rs. 139141.80
"	6445	Rs. 1322.10
10. "	7860	Rs. 2618354.50
11. "	4466	Rs. 135341.60
12. Comb in hand		Rs. 1632.50
Total		19985923.45

### DETAILS OF FUNDS

1. Govt. Grants	21,92,252.00
2. R.D.A. Grants	445.30
3. Library grants	4566.30
4. E.M.D.	368571.00
5. S.D.	6,64,492.00
6. Income tax	86,946.00
7. Royalty	28,633.00
8. Int. on Royalty	182.00
9. SCSP	61,059.00
10. CSSI	61,059.00
11. Labour cess	21,306.00
12. Labour cess 37	25,81,473.00
13. Panchayat fund	62,47,738.85
Total	19985923.45

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

Difference if any

Between the Pass book and Cash

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

RITA CARDOSO

SECRETARY VILLAGE PANCHAYAT  
PARRA

### CERTIFICATE

I have examined the foregoing accounts and I have obtained all the 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.

Chandanand V. Harmalkar  
Sarpanch  
Village Panchayat Parra

Deputy Director of Accounts/Insp.  
Government of Goa



## Monthly / Annual Account of Income

Particulars of Income	Amount	Particulars of Income	Amount
Income		B / F	
1) Closing of the last Month / Year Budget Head	1002058-87	5) Proceeds of other Loans etc.	
2) Grants from Government	8057994-		
i) Special			
Coa. liberation fund under Swayam purna	500000/-		
Members Salary allotment	405000/-		
XV Finance	1292991/-		
Coa. liberation	300000/-		
garbage grant	210000/-		
ii) General	7207994/-		
Matching grant	850000/-		
		6) Sale Proceeds	48000-
		Tender form	48000/-
3) Other Grants	30000-		
ii) Local Authorities			
Majlis grants	30000/-		
iii) Private			
4) Proceeds of taxes fees etc. under Sec. 153 of the Act.	6190102-	7) Extraordinary Receipt	3466633
House tax	1465777/-	Rent	287530/-
Light tax	391851/-	one month Rent	72000/-
Garbage tax	893000/-	EMD	46528/-
Commercial tax	1940700/-	House tax penalty	9988/-
Commercial garbage	3,28,000/-	Bank interest	279774/-
Bullock cart tax	20/-	Savings Deposit	50048/-
Hoarding tax	42110/-	Income tax	10010/-
Sign Board tax	2250/-	CGST	4469/-
	14663372/-	SGST	4469/-
		labours	4469/-
		1% labour cost on construction	2577449/-
			34666331/-
Fees			
Certification fee	62050/-		
R.B. fee	5190/-		
RTI	1555/-		
Certified	435/-		
House transfer fee	95000/-		
Construction licence	1141800/-		
Sanitation fee	32000/-		
Entertainment fee	188700/-		
	1526730/-		
		Total Receipt	17792729 --
		Grand Total	27813287 87



Expenditure of R. 291201

Panchayat for the year 2007-22

Amount	Particulars of Expenditure	Amount	Amount	Particulars of Expenditure	Amount
	Expenditure			B/F	
	Closing of the Current Month Year				253703
	Budget Heads				
1) Administration		2395892		6) Education and culture	
Staff Salary	1501261/-			Felicitations for	
Bonus	251211/-			Con. women	51500/-
Sweeper Salary	135000/-			Cultural programmes	196093/-
Postage	325/-			On celebration	2100/-
Telephone	18283/-			Ref. programme	4010/-
Trip	35000/-			7) Rural Housing	253703/-
Office light bill	96734/-				
Refreshment	30063/-			8) Drinking water	
Reimbursement of Ruin water	7500/-				
Members Salary	405000/-			9) Poverty alleviation Programme	
Water bill	712/-				
Repair of computer	10150/-				
Advocate fee	45400/-			10) Libraries	
Website design	10000/-				
Reimbursement of mobile	11000/-				
Reimbursement of ladder	1540/-			11) Rural Sanitation	
Purchase of laptop	62000/-				
	2395892/-			12) Construction and maintenance of slaughter house and cattle pounds.	
2) Sanitation Public Health and Family Welfare		2734404			
Door to door collection	2426520/-			13) Miscellaneous	
Loganath temple	307884/-			Admission	6418/-
	2734404/-			Refund	68351/-
3) Public works		1809938		Advertisement	124095/-
Switch on/off	55000/-			Repair of mobile	3200/-
Planting of road side				Bank commission	9575.42
Planting of bushes	199431/-			Transport	850/-
Planting of Nalla	301048/-			Refund of security	180222/-
Planting of 1 to 7	71600/-			Payment for electricity	60000/-
Planting of 1 to 7	61224/-			Entertainment party	9050/-
Planting of 1 to 7	1121635/-			Refund of EMD	53825/-
	1809938/-			Refund of excess	
4) Planning and Development				Amount of contribution	515609 42
5) Social Welfare		117818			
Financial Assistance	6000/-			Expenditure total	7827364 42
Balwadi rent	23000/-			Closing Balance	19785713 45
Natural calamity	88818/-			G. Total	27813287 47
	117818/-				

SARPANCH

Sarpanch

Secretary



# Details of the Balance

Bank of Baroda A/c No. 3359	14950938=
Balance in the Bank Rs.	20566=9
3772	208173=8
3884	4566=3
3931	688173=60
3979	470084=10
Post Office	238571=10
in-hand 000-7	445=30
5683 TOTAL	139141=80
6445	1238=10
7860	2618354=00
4466	199241=60
Cash in hand	16328=00
	19985923=15

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.

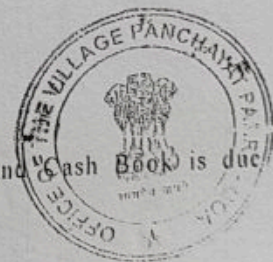
RULA. CHAUDHARI

Sarpanch  
SARPANCH

Government grants.....	91,99,252.00
RDA grants.....	445.30
Library grants.....	4,566.30
EMD.....	3,68,571.00
S.D.....	6,64,492.00
Income tax.....	86,946.00
Royalty.....	28,633.00
2% Vat on Royalty.....	182.00
SGST.....	61,059.00
CGST.....	61,059.00
Labour cess.....	81,306.00
Labour Cess 1%.....	25,81,473.00
Panchayat fund.....	68,47,938.85
Total .....	19985923.45

The difference of Rs. \_\_\_\_\_  
the reason that:

between the Pass Book and Cash Book is due to



Sarpanch  
Chandani V. Harmalkar  
Sarpanch  
Village Panchayat Parra



FORM NO. 10

[ See rule 21 (a) ]

Monthly / Annual / Account  
of  
ACCOUNT OF INCOME AND EXPENDITURE

Village Panchayat of  
Baria  
for

The month of  
20 \_\_\_\_ 20 \_\_\_\_

No.

Office of the Village Panchayat

Date : \_\_\_\_\_

To,

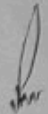
The Block Development Officer

Baria

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

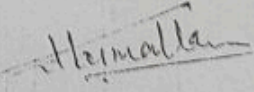
RE,

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.

  
Secretary

Village Panchayat

Yours Faithfully



Sarpanch  
Village Panchayat



# Annual Account of Income and

Particulars of Income	Amount	Particulars of Income	Amount
Income		5) Proceeds of other Loans etc.	
1) Closing of the last year	1,99,85,923 45		
Budget Head			
2) Grants from Government	21,60,803 00	6) Sale Proceeds	
i) Special		Tender Form ..... 24,000=00	24,500 00
Garbage ..... 2,10,000/-		Old newspaper ..... 500=00	
Members salary ..... 3,91,500/-		24,500=00	
XV finance ..... 13,46,803/-			
19,48,303=00		7) Extraordinary Receipt	
		Shop rent ..... 3,81,660=00	38,06,849 00
ii) General		Labour cess on	
Matching Grant ..... 2,12,500/-		Construction file ..... 17,62,082=00	
		Taxes penalty ..... 1,41,886=00	
3) Other Grants		One month rent ..... 1,02,000=00	
i) Local Authorities		E.M.D. .... 1,42,335=00	
ii) Private		Security deposit ..... 4,29,300=00	
4) Proceeds of taxes, fees etc. under Sec. 153 of the Act.	72,67,497 00	Income tax ..... 61,176=00	
Taxes		C.G.S.T. .... 37,890=00	
House tax ..... 18,11,772=00		S.G.S.T. .... 37,890=00	
Light tax ..... 48,775=00		Labour cess on	
Garbage tax ..... 11,30,500=00		Development work ..... 37,890=00	
Commercial ..... 23,13,180=00		Royalty ..... 28,202=00	
Commercial garbage.. 3,79,000=00		Bank interest ..... 4,89,771=00	
Sign board ..... 10,700=00		Provident fund ..... 15,47,67=00	
Bullock cart ..... 20=00			
Hoarding ..... 4,240=00		Total ..... 38,06,849=00	
Total ..... 56,97,457=00			
Fees			
Const. Licence ..... 7,81,150=00			
Sanitation ..... 38,000=00			
Certificate ..... 84,400=00			
R.B.D. .... 13,230=00			
Certified true copy ..... 460=00			
House Transfer ..... 1,50,500=00			
Entertainment ..... 4,72,000=00			
R.T.I. .... 2,300=00			
One time fee on			
Unauthorized ..... 28,000=00			
Total ..... 15,70,040=00			
		TOTAL RECEIPT	1,32,59,649 00
		OPENING BALANCE	1,99,85,923 45
		GRAND TOTAL	3,32,45,572 45



# Expenditure of Parra Panchayat for the year 2022-23

Particulars of Expenditure	Amount	Particulars of Expenditure	Amount
Expenditure		B.F	
1) Closing of the Current Month /Year		6) Education & Culture	
Budget head		Refreshment	
1) Administration		On National days	
Salary ..... 11,71,008=00		Days ..... 16,710=00	
Temporary staff &		Newspaper bill ..... 7,830=00	
Sweeper salary ..... 7,20,000=00		Total ..... 24,540=00	
Bonus for staff ..... 25724=00		7) Rural Housing	
Members salary ..... 3,62,362=00		8) Drinking Water	
Telephone bill ..... 21,370=00		9) Poverty alleviation Programme	
Office light bill ..... 1,01,624=00		10) Libraries	
Water bill ..... 238=00		11) Rural Sanitation	
T/A ..... 33,000=00		12) Construction and Maintenance of slaughter	
Postage ..... 862=00		13) Miscellaneous	
Repair of computer		Xerox ..... 6,343=00	
Refilling of printer ..... 7,650=00		Bank commission ..... 8,260=81	
Refreshment ..... 24,121=00		Refund of labour	
Advocate/legal fee ..... 1,98,550=00		Cess of construction	
Purchase of raincoat ..... 6000=00		Files ..... 33,85,013=00	
Purchase of seal ..... 1,620=00		Transport ..... 4,200=00	
Provident fund ..... 2,87,313=00		Refund of E.M.D. .... 1,95,110=00	
Digital key ..... 26,500=00		Refund of S.D. .... 3,29,576=00	
Website charges ..... 28,000=00		Ambulance registration	
Stationary ..... 2,000=00		Fee ..... 14,574=00	
Consultancy fee ..... 17,000=00		Refund of MGNREGS	
Total ..... 30,34,942=00		Fund ..... 451=30	
2) Sanitation Public health and Family welfare		Advertisement ..... 37,330=00	
Door to door collection		Other Misc ..... 70,073=00	
Of garbage ..... 24,26,520=00		Total ..... 40,50,939=11	
Cleaning of footpath			
In V. P. jurisdiction ..... 2,83,240=00			
Collection of			
Entertainment /			
Garbage fee ..... 1,76,375=00			
Total ..... 28,86,135=00			
3) Public Works			
WORKS			
Construction of Retaining			
Wall & footpath ..... 2,70,847=00			
Construction of retaining			
Wall at gama ..... 4,90,153=00			
Cutting of bushes in			
Ward no. 1 to 7 ..... 2,10,569=00			
Construction of retaining			
Wall near ganesh ..... 4,88,468=00			
Tarring of existing road ..... 2,00,888=00			
Retaring of road ..... 5,33,337=00			
Repair of existing road ..... 1,65,591=00			
Reasphalting of road ..... 3,03,439=00			
Soling & asphaltting of			
Road ..... 1,10,928=00			
Cleaning of road side			
Drain ..... 4,94,628=00			
Const. of footpath with			
Pavers ..... 5,21,328=00			
Const ..... 4,45,079=00			
Supervision charges			
For shifting charges ..... 1512=00			
Supply of signboard ..... 52,727=00			
Labour payment ..... 1,55,750=00			
Street light material ..... 4,28,488=00			
Quotation works ..... 19,850=00			
Purchase of dustbins ..... 1,53,972=00			
Total ..... 60,52,554=00			
4) Planning & Development			
5) Social Welfare			
Financial assistance ..... 11,000/-			
Balwadi rent ..... 28,000/-			
total ..... 39,000/-			
		EXPENDITURE TOTAL	1,50,88,110 11
		CLOSING BALANCE	1,81,57,437 34
		GRAND TOTAL	3,32,45,572 45

Sarpanch  
Village Panchayat Parra

Secretary  
Village Panchayat Parra



# DETAILS OF THE BALANCE

## BANK DETAILS:

Bank of Baroda 3359.....	11389054.34
Bank of Baroda 3719.....	204821.50
Bank of Baroda 3884.....	4693.30
Bank of Baroda 3931.....	707294.60
Bank of Baroda 3979.....	460418.30
Bank of Baroda 4031.....	861871.10
Bank of Baroda 5683.....	143007.80
Bank of Baroda 6445.....	1374.10
Bank of Baroda 7860.....	4110523.00
Bank of Baroda 3772.....	69239.70
Bank of Baroda 4466.....	204676.60
Cash in hand.....	488.00
	<b>18157462.34</b>

## DETAILS OF RECEIPTS

Government grants.....	1,06,94,742.00
Library grants.....	4,693.30
EMD.....	3,15,796.00
S.D.....	7,64,216.00
Income tax.....	1,48,122.00
Royalty.....	56,835.00
2% Vat on Royalty.....	182.00
SGST.....	98,949.00
CGST.....	98,949.00
Labour cess.....	110196.00
Labour Cess 1%.....	958542.00
Panchayat fund.....	48,97,240.01
Total.....	<b>1,81,57,462.34</b>

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

Difference if any

The difference of Rs. \_\_\_\_\_ between the pass book and Cash Book is due to the reason that :-

*Chandanand V. Harmalkar*  
Chandanand V. Harmalkar  
Sarpanch  
Village Panchayat Parra



20122



Expenditure of

Tassia

Panchayat for the year

2022-23



Amount Particulars of Expenditure	Amount	Amount Particulars of Expenditure	Amount
EXPENDITURE		B/F	
1) Closing of the last Month/Year		6) Education and Culture	24,540.00
Budget Head		7) Rural Housing	
1) Administration	30,34,942.00	8) Drinking Water	
		9) Poverty alleviation Programme	
2) Sanitation Public Health and Family Welfare	22,86,135.20	10) Libraries	
		11) Rural Sanitation	
3) Public Works	50,52,056.00	12) Construction and Maintenance of slaughter house and cattle pounds	
4) Planning and Development		13) Miscellaneous	40,50,939.11
5) Social Welfare	39,000.00		
		Expenditure Total	1,50,88,110.11
		Closing Balance	1,81,57,482.34
		Grand Total	3,32,45,592.45