

### PART -III

The Village Panchayat Thivim is maintaining its records in the Form I to II as per Rule 20, 21 (a) and 25 of the Goa Panchayat - Accounts Audit & Control Act, 1977, comprising particulars of income & expenditure for all the Grants received for Administrative & Development Grants.

#### I) SUMMARY OF THE ACCOUNTS

##### Receipts and Expenditure of Village Panchayat

Year	Receipt Amount in ₹	Expenditure Amount in ₹
2020-21	16251677.00	4573496.40

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

Year 2020-21		
Sr. No.	Total Funds/deductions as on 31/03/2021	Amount in ₹
1.	Government Grants	13764697.00
2.	DRDA Grants	14402.59
3.	E.M.D.	230354.00
4.	S.D.	375108.00
5.	Income Tax	3225.00
6.	Vat (Sales Tax)	47181.00
7.	Royalty	33910.00
8.	Labour Cess (Works)	57067.00
9.	Labour Cess (Const. Lic.)	2539760.00
10.	CGST	12805.00
11.	SGST	12805.00
12.	Panchayat Fund	7164179.33
Total		24255493.92

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

The statement showing details of grants are as follows:-

Year 2020-21

Amount in ₹

S N	Name of Grants	Opening Balance	Amt Sanctioned	Amt Utilized	Amt. Refunded	Closing Balance
1.	V.P. Mem Salary	41394.00	504250.00	504944.00	--	43200.00
2.	XIV th Fin. Com.	5223973.00	5445325.00	--	--	10669298.00
3.	XV th Fin. Com.	--	2730455.00	--	--	2759621.00
	Bank Int. Cont.	--	28154.00	--	--	
4.	GIA Dev. Grants	30000.00	--	--	--	30000.00
5.	Bio-diversity	30000.00	--	--	--	30000.00

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

**PART-I**

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

Sr.No	Name of the Sarpanch	From	To
1.	Sunita Salgaonkar	01/04/2020	30/06/2020
2.	Sandeep Kauthankar	01/07/2020	31/07/2020
3.	Sharmila Gadekar	01/08/2020	31/03/2021

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

Sr.No	Name of the Secretary	From	To
1	Dhiraj Govekar	01/04/2020	31/03/2021

**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 :- 26/12/2023 to 28/12/2023

**E. Period of Audit:-**

From:- 01/04/2020 to 31/03/2021

**PART - II - INTRODUCTORY**

The audit of Accounts of the **Village Panchayat Thivim** in Bardez Block for the year 2020-21, was conducted from 26/12/2023 to 28/12/2023 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 Thivim** was sanctioned following types of grants by various agencies for specific purposes. The details of the grants sanctioned are given below:

Year 2020-21

Sr.No	Type of Grants	Amount in ₹
<b>Administrative Grants</b>		
1	V.P. Member Salary	506250.00
<b>Development Grants</b>		
3	XIV th Fin Com.	5445325.00
4	XV th Fin Com.	2730465.00
	Bank Interest	29156.00
5	MGNRGA Grants	300000.00
	<b>Total</b>	<b>9011196.00</b>

Grants					
<b>Total RDA</b>	<b>55,58,445.00</b>	<b>87,11,196.00</b>	<b>50,49,44.00</b>		<b>13,76,4697.00</b>
MGNREGA	1,622.00	300451.00	288910.00	--	13162.00
Bank interest					
<b>Total</b>	<b>1,622.00</b>	<b>300451.00</b>	<b>288910.00</b>	<b>--</b>	<b>13162.00</b>
SGRY	1162.59				1216.59
Bank interest		54.00			
<b>Total</b>	<b>1,182.59</b>	<b>54.00</b>	<b>--</b>	<b>--</b>	<b>1216.59</b>
GREGS	23.00				23.00
Bank interest					
<b>Total</b>	<b>23.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23.00</b>

### III) VARIATION BETWEEN BUDGET ESTIMATE AND ACTUAL

#### A) INCOME

Amount in ₹

Year	Original budget Estimate	Revised Budget Estimate	Actual Income	Short/Excess
2020-21	10421000.00	-	16251677.00	5830677.00 (E)

#### B) EXPENDITURE

Amount in ₹

Year	Original Budget Estimate	Revised Budget Estimate	Actual Expenditure	Short/Excess
2020-21	22273000.00	-	4573496.40	17699503.60

### PART – IV – COMMENTS ON TRANSACTIONS

Outstanding audit paras from previous Audit Report in brief:

Year	Paras outstanding	Paras Settled	Balance	Brief Description of para's
990-91	01	--	01	Para -2-Works
991-92	01	--	01	Para -2-Works
994-95	01	--	01	Para -9 Works
000-01	01	--	01	Para -9-Works
010-11	01	--	01	Para -9-Dept. Works
011-12	02	--	02	Para -8-Works Para-10- Excess Expenditure over 1. Excess expenditure over prescribed limit ₹ 1,22,680/- 2. Excess expenditure over budget (i) Amt. ₹ 52,53,7
016-17*	02	--	02	Para-14 Para non work. Sales tax/vat has not been recovered from the contractor Para-15- Excess expenditure over prescribed limit



2017-18	04	4	Section B-I Not prepared for Preparation of Budget for year 2017-18
			Section B-II Not prepared for Preparation of Budget for year 2017-18
2018-20	2	17	Para-14- Excess expenditure over sanctioned amt. Para-19- General inspection of B.D.O. B.O. P. Para-4- Excess expenditure over sanctioned amt. Para-7- Right Para-10- Violation of statutory provisions towards Provident Fund Benefits Para-20- Failure to conduct inspections of B.D.O. B.O. P. Remaining 17 paras are dropped and commented in current audit wherever required.
<b>Total</b>	<b>34</b>	<b>17</b>	<b>17</b>

The Village Panchayat has not submitted appropriate replies to 4 paras of period 2018-20 and remaining 17 paras are dropped and commented in current audit wherever required.

The pendency of 17 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 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 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 31/03/2021

	Closing balance as per Bank of Baroda A/c No 851	₹ 8855789.00
	<b>Closing balance as per the Cash book</b>	<b>₹ 8855789.00</b>
2	Closing balance as per B.D. A/c. No 923	₹ 1234.59
	Less: Int. received but not acct.	₹ 18.00
	<b>Closing balance as per the Cash book</b>	<b>₹ 1216.59</b>

will be implemented and shown in  
next audit

necessary ex-part facts approval will be  
shown & shown in next audit

Necessary ex-part facts approval will be  
later

Noted & necessary actions will be taken

noted.

Closing balance as per Bank of Baroda A/c. No. 7157		₹ 19384.00
4	Closing balance as per Bank of Baroda A/c. No. 914	₹ 0
Closing balance as per the Cash book		₹ 0
5	Closing balance as per SBI A/c. No. 275	₹ 10740355.00
Closing balance as per the Cash book		
6	Closing balance as per SBI A/c. No. 037	₹ 4666.50
	Less: cheque issued but not acct.	₹ 8496.00
Closing balance as per the Cash book		₹ 13162.50
7	Closing balance as per SBI A/c. No. 716	₹ 1390.00
	Less: Int. received but not acct.	₹ 18
Closing balance as per the Cash book		₹ 1372.00
8	Closing balance as per Bank of Baroda A/c. No. 6678	₹ 0
	Less: Amount Transferred to RBI Reserve Fund	₹ 34519.80
Closing balance as per the Cash book		₹ 34519.80
9	Closing balance as per Bank of Baroda A/c. No. 7157	₹ 856227.10
Closing balance as per the Cash book		₹ 856227.10
10	Closing balance as per RBI Bank A/c. No. 885	₹ 43184.00
	Less: Interest Recd. but not accounted	₹ 500.00
Closing balance as per the Cash book		₹ 42684.00
11	Closing balance as per Indus Ind Bank A/c. No. 327	₹ 2759621.00
	Less: Interest Recd. but not accounted	₹ 29156.00
Closing balance as per the Cash book		₹ 2730465.00
12	TD: Bank of Baroda A/c. No. 7175	₹ 294213.00
	Less: Int. received but not acct.	₹ 14462.00
	TD: Bank of Baroda A/c. No. 1647	₹ 762666.00
	Less: Int. received but not acct.	₹ 43386.00
Closing balance as per the Cash book		₹ 959041.00
13	Closing balance as per the Cash book	₹ 1277.93
Closing balance as per the Cash book as on 31/03/2021		₹ 24255493.92

Necessary measures will be adopted after discussion with bank

Necessary measures will be adopted

Necessary measures will be adopted

Necessary measures will be adopted

Necessary measures will be adopted

Necessary measures will be adopted

Necessary measures will be adopted

After verification, the above cash book balances as per the Cash Book of 31/03/2021. However, following irregularities were found during the course of audit:

- 1) Revenue charges for the year 2020-21 were not properly accounted for.
- 2) Each entry cash book is not properly recorded. Overwriting are also not attested in the cash book.
- 3) Overwriting in vouchers and cash book is not attested.
- 4) Cancelled receipts are not attached to the cash book.
- 5) Bank reconciliation statement is not attached to the cash book.

## 2. UN-UTILIZATION / REFUND OF GRANTS

The grants like XIVth Finance Commission V.P. member salary had remained un-utilized for long period. The details of Grants un-utilized by the Panchayat as on 31/03/2021 were as under:

S No.	Name of Grants	Un-utilized grants
1.	V.P. Mem Salary	43200.00
2.	XIV th Fin Com.	10669298.00
3.	XV th Fin Com.	2759621.00
4.	GIA Dev. Grants	262578.00
5.	Bio-diversity Grants	30000.00
6.	MGREGA	13162.50
7.	SGRY	1216.59
8.	GREC	23.00
	Total	13779099.09

The Grants amounting ₹ 13779099.09 remained un-utilized with Panchayat as on 31/03/2021.

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. Since Panchayat has failed to do so, blocking of Government funds for long period and refund of Grants has adversely affected the development and welfare of Panchayat.

As Panchayat is not utilizing the grants, 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 ₹ 8,46,71,000 for the year 2020-21. The Budgeted income was ₹ 8,46,71,000.

noted and corrected/modified in the next audit & will be shown.

noted for further action.

noted for further action.



The above variations indicate that village Panchayat has failed to prepare realistic budget estimates for the year 2020-21.

Method for Judging Oath.

Noted

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Med

Above percentages 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. Taxes amounting to **₹2633666/-** were outstanding as on 31/03/2021.

As per Sub-Section (4) of Section 14 of the Central Finance Act, 1924, the Village Panchayat is empowered to make notices to defaulter of taxes and new levies 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 143 of the Food Panchayat Raj Act, 1924 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 and professional tax are not revise from year 2014-15. It is also noted that the assessment of House Tax was done for 6<sup>th</sup> year throughout. The action has been taken to assess the House tax of present and it is under progress. Panchayat Raj Act, 1924, requires the village Panchayat to take necessary action for revision/assessment and recovery of all outstanding taxes along with the prescribed penalty from the defaulters.



# 5. RENT

The Panchayat has received rent from the following on rental basis. The details of the rent collection are as follows:

Year	Name of Premises	Arrears	Current Demand	Total	Collection	Balance
2020-21	Mariam Bepari S.N.2	-	30000.00	30000.00	30000.00	-
	Sucorria Entp. S.N.3	15,840.00	-	15,840.00	15,840.00	-
	Nilesh Shirodkar S.N.4	12,760.00	-	12,760.00	12,760.00	-
	Agneio D'souza S.N.5	-	30000.00	30000.00	30000.00	-
	Sebastian Pereira S.N.6	12,960.00	-	12,960.00	-	12,960.00
	Deepak Purkhe S.N.7	19,200.00	-	19,200.00	19,200.00	-
	Rohidas Nagvenkar S.N.8	-	30000.00	30000.00	30000.00	-
	R.S. Pereira S.N.10A	4,320.00	8,400.00	12,720.00	12,720.00	-
	Chandrakant God S.N.11	-	30000.00	30000.00	-	30000.00
	Eleanor Pereira S.N.12	12,960.00	30000.00	42,960.00	42,960.00	-
	P.H.S Room No.1	8,010.00	9,612.00	17,622.00	17,622.00	-
	Shroed Shirodkar Room no.2	10,800.00	2,400.00	13,200.00	13,200.00	-
	Ratnakar Halidankar Room No. 3	-	2,400.00	2,400.00	2,400.00	-
	Cassino Thomas Room No.4	-	2,400.00	2,400.00	2,400.00	-
<b>Total</b>		<b>97,050.00</b>	<b>36,000.00</b>	<b>133,050.00</b>	<b>120,630.00</b>	<b>12,420.00</b>

Rent of ₹ 134169/- was due for the year 2020-21. The village panchayat has to take remedial action to collect the due amount of rent along with arrears of rent from the defaulters of rent. The provisions specified in the Goa Panchayat Raj Act 1994.

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

The revocation of rent has also not done for years together by the village panchayat resulting to huge revenue loss. The Secretary should ensure that revocation of rent is done without further delay by serving appropriate notice to the defaulters of rent and also the defaulters of rent should be taken into consideration for recovery of rent.

noted.

effort will be taken to recover rent

para no corrective action has been taken by the Village Panchayat. Action taken by the Panchayat will be reported in the next year.

## 6. CONSTRUCTION ACTIVITIES i) CONSTRUCTION LICENCES

V.P. Sarpanch vide Certificate No. VP/1/F. Audit/20-21/2117 dated 14.11.2022 certified that the Panchayat has issued thirty eight (38) Constructions and five (5) renewal licenses within its jurisdiction during the year 2020-21 and collect Rs 146961/-

### ILLEGAL CONSTRUCTION

V.P. Sarpanch vide Certificate No. VP/1/F. Audit/19-20/2054 dated 08.11.2022 certified that the Panchayat had detected illegal construction cases within its jurisdiction during the year 2020-21. The details of illegal construction cases pending are as follows:

1) Nos. of Illegal Construction cases on 01/04/2020	99
2) Illegal Construction cases detected during the Year 2020-21	15
3) Nos of illegal construction cases settle/ disposed during the Year 2020-21	0
<b>Total cases pending for settlement up to 31/03/2021</b>	<b>114</b>

There were 114 cases of illegal constructions in the Village Panchayat as on 31/03/2021. The village Panchayat has failed to dispose off/settle any of the illegal construction case during the Year 2020-21.

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-regulation 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 S.D.

It was observed during audit that the Village Panchayat had a balance of ₹ 230354/- as E.M.D and ₹ 375108/- as Security Deposits as on 31/03/2021, which includes E.M.D's and Security Deposits not returned for more than 3 years.

The section 19 of C.P.W.D. Manual 2007, states that the E.M.D given by the contractor 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 return/ forfeit the E.M.D's /Security Deposits which is lying with the Panchayat for more than three years. If not, then the unclaimed E.M.D's and Security Deposits lying with Panchayat more than three years may be treated as unclaimed deposits and accordingly kept in Public Debt account as per provision of 2013 P. Pan. Barwari.

noted for further action.

noted

8. SURETY BOND OF V.P. SECRETARY

The V.P. Secretary is handling loan 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 rules 4(4) of the Government of India (Panchayat Raj) Rules, 1997, the Secretary shall furnish a security bond as here 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 loan transaction of a Panchayat.

The Panchayat Secretary should have immediate action for furnishing security bond by Panchayat Secretary in this regard will be verified during next audit.

9. WORKS

The Panchayat has not undertaken any works under Panchayat Fund GIA Grants and Grants sanctioned by the various agencies during the period from 01.04.2020 to 31.03.2021 as per the statement of works submitted to audit.

10. NON-REMITTANCE OF STATUTORY DEDUCTIONS IN GOVERNMENT TREASURY

The statutory deduction like Income tax, Royalty, GST and Labour cess etc. 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 unremitted statutory deductions are as under:

Statutory Deductions	2020-21
Income Tax	3225.00
Vat (Sales Tax)	47181.00
Royalty	33923.00
TCS on Royalty	87.00
Labour Cess (Const. Lic.)	2539760.00
Labour Cess (works)	57067.00
Edu. Cess	358.00
Sec. & Higher Sec. Cess	179.00
CGST	12805.00
SGST	12805.00

Above statement reflects the responsible head in timely remittance of the statutory deductions. The Panchayat Secretary should take immediate action in this regard to avoid further transfer from the Government Directorate.

11. FINANCIAL POSITION OF THE PANCHAYAT DURING THE YEAR 2020-21

The Panchayat has an amount of ₹ 7164179.33 as on 31/03/2021. In their Panchayat Fund Account. This shows that the financial position of the Panchayat was satisfactory during the year 2020-21. 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 Panchayats and to further strengthen the financial position of the Panchayat.

noted and will be done  
not audit

noted

noted

noted



## 12. MAINTENANCE OF BOOKS OF ACCOUNTS

On the last working day of the month the Panchayat Secretary should issue 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 pushed 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. Corrected entries, if at all, 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.

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

As per the audit programme for the year 2022-23, the audit on account of Village Panchayats of Borden Block for the year 2022-23 were taken for audit on schedule date. However, the village Panchayat Thivim has failed to produce the records for the year 2021-22 and 2022-23 within schedule period of time and therefore the audit team could not conduct the audit of Village Panchayat Thivim for year 2021-22 and 2022-23.

The half margin was issued to B.D.O. vide H.M. No. DA/Insp. Cell-I/Borden/2023-24/34 dated 27/03/2024 to take note of the same and issue necessary instructions to the Secretary of village Panchayat Thivim to keep the all the relevant documents/accounts/reports duly completed in all respect and intimate through proper channel to the Directorate of Accounts, Panaji-Goa to undertake the special audit of Village Panchayat Thivim for the period 2021-22 and 2022-23.

## 14. 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 Estimate. However, it is observed that statements are pushed to the Registrar which is not acceptable. The Panchayat Secretary should ensure that there is no such practice in future and the RDO should issue necessary instructions in this regard to all the Panchayat Secretaries under his jurisdiction.

## 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 proposed to recommend the Government to take the following steps for the implementation of computerised accounting in the Village Panchayats in order to avoid the error of omission and error of commission, error of compensation etc.

noted

noted

noted

expenditure will be taken

## 16. FUNCTION OF THE GRAM SABHA

1. The Village Panchayat should observe the 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 same before the Gram Sabha for its approval and for its own decision.

2. As per Section 6 (8) of the Act of 1993, the Panchayat should constitute two or more Ward Development Committees for each ward or development activities of wards.

3. As per Section 6 (3) of the Act of 1993, the Panchayat should constitute Vigilance Committee to oversee the officers and employees and other activities of the Panchayat.

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

## 17. FAILURE TO CONDUCT ANY INSPECTION BY B.D.O./E.O.V.P

As per the order No. 19/DP/45/500 dated 30/04/2018, the Block Development Officer (BDO) should conduct at least 2 inspections and Extension officer VP (EOVP) should conduct at least 3 inspections of the village Panchayat.

The year wise inspections conducted by BDO and E.O.(VP) are as under:

Year	No. of inspections			
	B.D.O.		E.O.(VP)	
	Required	Carried	Required	Carried
2020-21	2	...	3	...

Above statement reveals that the B.D.O./E.O.(VP) failed to conduct any inspection during the Year 2020-21. Further, B.D.O. Borgez has failed to give proper justification for non compliance of above requirements.

Non-compliance of above requirement may be justified and in future B.D.O./E.O.(VP) 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.

## 18. GENERAL

The B.D.O. should also ensure to take appropriate action on the following points.  
As per Rule 4 (2) of the Goa Panchayat Raj Act, Rules and (2) of the Panchayat 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 13 (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/404/1996 dated 22/03/2004 from Vigilance Department (Panch).

noted

noted

noted


As per sub-section (b) and (ii) of the Act, there shall be minimum 4 (four) such meetings and Special Gram Sabha meetings of the Panchayat during every year. Action at b (ii), (ii) & (iii) should be initiated and compliances should be made by the Audit.

From the way in which the observation during the last inspection report is complied by the Panchayat, a lot of corrections are still awaited. Audit officers should be made to comply with the audit observations without further delay.

noted

DISCLAIMER

The present report has been prepared on the basis of information furnished and made available by the **Village Panchayat Thivim**. 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  
Punaji Goa





Expenditure of [ ] Panchayat for the year

Amount Particulars of Expenditure	Amount	Amount Particulars of Expenditure	Amount
EXPENDITURE		B/I	
1) Closing of the last Month Year		6) Education and Culture	
Budget Head		7) Rural Housing	
1) Administration	501311	8) Drinking Water	
		9) Poverty alleviation Programme	
2) Sanitation Public Health and Family Welfare	251114	10) Libraries	
		11) Rural Sanitation	
3) Public Works	550614	12) Construction and Maintenance of slaughter house and cattle pounds	
		13) Miscellaneous	491511.40
4) Planning and Development			
5) Social Welfare	502000		
		Expenditure Total	4573710.40
		Closing Balance	24255473.92
		Grand Total	28829184.32

FORM  
(Ser Rule)

Monthly / Annual / Account of Income and

Particulars of Income	Amount	Particulars of Receipt	Amount
1) Closing of the last Month Year		5) Proceeds of other loans etc	
Budget Head			
2) Grants from Govt			
i) Special			
XIV Govt 2430465/-			
XV Govt 5448325/-			
ii) General		6) Sale Proceeds	
3) Other Grants			
i) Local Authorities			
ii) Private		7) Extraordinary Receipt	1053005/-
4) Proceeds of taxes fees etc under Sec. 153 of the Act.	5534432/-		
Taxes - 1263697/-			
Fees - 4270735/-			
Total Receipts	14516472/-	Total Receipts	10251077/-
Grand Total		Grand Total	28828990/-





# VILLAGE PANCHAYAT TIVIM BARDEZ – GOA

PH:- 2298595

No. VP/TIV/BAR/F.11/22-23/ 229

Date: 27-04-2022

To,

The Manager,  
Bank of Baroda ,  
Tivim Branch,  
Tivim, Bardez, Goa.

Sub: Request to Credit Fixed Deposit SDR/F No. 5081646 &  
SDR/F No. 5081647 in V.P. Reserve Fund A/c No.  
88890100007157 alongwith interest.

Sir,

You are requested to please arrange to Credit Fixed Deposit SDR/F No. 5081646 &  
SDR/F No. 5081647 in V.P. Reserve Fund A/c No. 88890100007157 alongwith interest.

Thanking you,

Yours faithfully,



*Sharmila Gadekar*  
( Mrs. Sharmila Gadekar )  
Sarpanch  
Vilalge Panchayat Tivim

*Dhiraj Govekar*  
( Mr. Dhiraj Govekar )  
Secretary  
Village Panchayat Tivim.

