

**AUDIT REPORT OF THE VILLAGE
PANCHAYAT "WARKHAND-NAGZAR" IN PERNEM BLOCK
FOR THE YEAR 2024-25**

PART-I INTRODUCTORY

A. Introduction

The audit of Accounts of the **Village Panchayat Warkhand-Nagzar** in Pernem Block for the year 2024-25 was conducted from 11/08/2025 to 12/08/2025 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 Warkhand-Nagzar** 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.

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

| Sr.No | Name of the Sarpanch | From | To |
|-------|-------------------------|------------|------------|
| 1. | Smt. Mayuri M. Tulaskar | 01/04/2024 | 04/11/2024 |
| 2. | Shri. Vasant V. Naik | 05/11/2024 | 04/12/2024 |
| 3. | Shri. Kavita Kambli | 05/12/2024 | 31/03/2025 |

C. Name of the Secretary :-

| Sr.No | Name of the Secretary | From | To |
|-------|-----------------------|------------|------------|
| 1. | Shri. Sunil G. Shetye | 01/04/2024 | 31/03/2025 |

D. Names & Designation of audit team

| Sr.No | Names of the audit team | Designation |
|-------|--------------------------------|----------------|
| 1 | Shri. Rajendra Gaude | Ex. J.D.A/IC |
| 2 | Shri. Tushar Y. Manjrekar | A.A.O. |
| 3 | Shri. Shekhar Tari Khorjuvekar | Accounts Clerk |
| 4 | Shri. Sadanand Surlekar | Accounts Clerk |

E. Date of Audit:-

From :- 11/08/2025 to 12/08/2025

F. Period of Audit:-

From:- 01/04/2024 to 31/03/2025

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

Amount in ₹

Year

2024-25

| S N | Name of Grants | Opening Balance | Amt Sanctioned | Amt. Utilized | Amt. Refunded | Closing Balance |
|--------------|-------------------------------|---------------------|---------------------|---------------------|------------------|---------------------|
| 1 | V.P. Member Salary | 2,70,000.00 | 4,01,750.00 | 5,76,136.00 | 38,600.00 | 57,014.00 |
| 2 | Staff Salary | 25,994.00 | 8,00,000.00 | 8,25,994.00 | -- | -- |
| 3 | Matching Grants | -- | -- | | | |
| 4 | XIV th Fin Com. | -- | | | | |
| 5 | XV th Fin Com. | 17,59,308.00 | 11,36,241.00 | 1,76,800.00 | -- | 27,74,726.00 |
| | Bank Int/Comm | | 55,977.00 | -- | | |
| 6 | Disaster Management Grants | -- | 25,000.00 | 13,000.00 | -- | 12,000.00 |
| 7 | GIA Dev. Grants | 25,35,879.00 | -- | 19,89,584.00 | 4,379.00 | 5,41,916.00 |
| 8 | Goa @ 60 Cele. of Lib. Grants | 40,057.00 | -- | -- | -- | 40,057.00 |
| 9 | Covid-19 Grants | 24,618.00 | -- | -- | -- | 24,618.00 |
| 10 | Goa @ 60 Lib. Dev. Grants | 9,96,747.00 | -- | | -- | 9,96,747.00 |
| Total | | 56,52,603.00 | 24,18,968.00 | 35,81,514.00 | 42,979.00 | 44,47,078.00 |
| RDA | | | | | | |
| 1 | GGSY | 1,13,967.00 | -- | - | - | 1,17,716.00 |
| | Interest | | 3,749.00 | | | |
| Total | | 1,13,967.00 | 3,749.00 | -- | -- | 1,17,716.00 |

SUMMARY OF THE ACCOUNTS**Receipts and Expenditure of Village Panchayat**

| Year | Receipt Amount in ₹ | Expenditure Amount in ₹ |
|---------|---------------------|-------------------------|
| 2024-25 | ₹ 45,81,597.00 | ₹ 56,33,136.00 |

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

| Sr. No. | Total Funds/deductions as on 31/03/2025 | Amount in ₹ |
|--------------|---|---------------------|
| 1. | Government Grants | 45,64,794.00 |
| 2. | E.M.D. | 2,71,594.00 |
| 3. | S.D. | 11,81,343.00 |
| 4. | CGST | 5,906.00 |
| 5. | SGST | 5,906.00 |
| 6. | Panchayat Fund | 19,80,596.85 |
| Total | | 80,10,139.85 |

BUDGET ESTIMATE AND ACTUAL**A) INCOME**

Amount in ₹

| Year | Original budget Estimate | Revised Budget Estimate | Actual Income | Short/Excess |
|---------|--------------------------|-------------------------|---------------|--------------|
| 2024-25 | 1,26,35,000.00 | 45,81,900.00 | 45,81,597.00 | 303.00 (S) |

B) EXPENDITURE

Amount in ₹

| Year | Original Budget Estimate | Revised Budget Estimate | Actual Expenditure | Short/Excess |
|---------|--------------------------|-------------------------|--------------------|--------------|
| 2024-25 | 1,91,52,000.00 | 56,33,484.00 | 56,33,136.40 | 347.60 (S) |

COMMENTS ON TRANSACTIONS

Outstanding audit paras from previous Audit Report in brief:

| Year | Paras outstanding | Paras Settled | Balance | Brief Description of para's |
|--------------|-------------------|---------------|-----------|---|
| 1986-87 | 01 | | 01 | Para-4- Works |
| 1993-94 | 01 | | 01 | Details not Available |
| 1994-95 | 01 | | 01 | Details not Available |
| 1997-98 | 01 | | 01 | Para-5-Departmental Work ₹ 28,459/- |
| 1999-00 | 02 | | 02 | Para -8-Purchase of furniture without quotation Para-12-Purchase of Sports material without quotation |
| 2005-06 | 01 | | 01 | Para-7- Reassessment of house tax |
| 2010-11 | 01 | | 01 | Para-9-Excess expenditure over budget. |
| 2014-15 | 01 | | 01 | Para-8- Service book of staff of Panchayat has not been updated. |
| 2017-18 | 02 | | 02 | Para- 7- Excess Expenditure over prescribed limit. Para-19- General Inspections by B.D.O./E.O.V.P. |
| 2018-22 | 01 | | 01 | Para-19- General Inspections by B.D.O./E.O.V.P. |
| 2022-23 | 02 | -- | 02 | Para-1- Cash book Sub para-4- Payment to Mahalaxmi Hardware without call of quotation Sub para-5- Non deduction of TDs on professional tax Para-9- Surety Bond of V.P. Secretary |
| 2023-24 | 19 | 17 | 02 | Para-1- Cash book (Point No.4) Para -9- Irregularities in execution of works (Point No. 1) |
| TOTAL | 33 | 17 | 16 | |

The Panchayat has not submitted appropriate replies to 02 paras for the year 2023-24 and remaining 17 paras are dropped and commented in current audit wherever required.

The pendency of 16 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 not a single outstanding para has been got dropped by the Village Panchayat, in fact, no efforts were even 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 may be intimated to audit.

CASH BOOK

The details of the closing balance as per the Cash Book as on **31/03/2025**.

| | | | |
|----|--|----------------|-----------------------|
| 1 | Closing balance as per Goa State Co-op Bank A/c. No. 017 | ₹ 15,09,248.96 | |
| | Closing balance as per the Cash book | | ₹ 15,09,248.96 |
| 2 | Closing balance as per Goa State Co-op Bank A/c. No. 559 | ₹ 1,17,716.00 | |
| | Closing balance as per the Cash book | | ₹ 1,17,716.00 |
| 3 | Closing balance as per Central Bank of India A/c. No. 257 | ₹ 0 | |
| | Closing balance as per the Cash book | | ₹ 0 |
| 4 | Closing balance as per SBI A/c. No. 113 | ₹ 550.00 | |
| | Closing balance as per the Cash book | | ₹ 550.00 |
| 5 | Closing balance as per HDFC Bank A/c. No. 127 | ₹ 6,63,055.53 | |
| | Closing balance as per the Cash book | | ₹ 6,63,055.53 |
| 6 | Closing balance as per ICICI Bank A/c. No. 105 | ₹ 98,168.00 | |
| | Closing balance as per the Cash book | | ₹ 98,168.00 |
| 7 | Closing balance as per HDFC Bank A/c. No. 597 | ₹ 27,74,726.00 | |
| | Closing balance as per the Cash book | | ₹ 27,74,726.00 |
| 8 | Closing balance as per FD in HDFC Bank A/c. No.9253 | ₹ 4,27,729.00 | |
| | Closing balance as per the Cash book | | ₹ 4,27,729.00 |
| 9 | Closing balance as per HDFC Bank A/c No 937 | ₹ 0 | |
| | Closing balance as per the Cash book | | ₹ 0 |
| 10 | Closing balance as per IDFC Bank A/c No 5827 | ₹ 24,17,955.66 | |
| | Closing balance as per the Cash book | | ₹ 24,17,955.66 |
| 11 | Cash in hand | | ₹ 990.70 |
| | Closing balance as per the Cash book as on 31/03/2025 | | ₹ 80,10,139.85 |

G. Audit criteria

The audit criteria were drawn from the Goa Panchayat Raj Acts and Rules, 1994, General Financial Rules, 2017, Goa Receipts and Payments Rules, CPWD Works Manual 2014, Orders and the Notifications issued by the Government from time to time.

H. Audit Objective, Scope and Methodology

The Directorate of Accounts is the statutory auditor for Village Panchayat. The audit was conducted in terms of Section 187 of Goa Panchayat Raj Act and Rules, 1994 and as per the Circular No. 30/7/75 Fin(Bud) dated 21/08/1996 issued by Finance (Budget) Department

PART-II (Audit Findings)

The audit findings are incorporated into two parts: (I) Part II-A, highlighting significant audit findings relating to evaluation of regularity and propriety and (II) Part II-B, comprising other incidental findings, in order of their significance and materiality.

PART-II-(A) (Significant Audit Findings) Nil

PART-II-(B) (Other incidental Audit Findings)

1. NON COLLECTION OF OUTSTANDING RENT AND TAXES

As per the Goa Panchayat Raj Act, 1994 Rule 154 (1) When any tax, cess, rate or fee becomes due, a Panchayat shall, with the least practicable delay, cause to be presented to the person liable for the payment thereof, a bill for the amount due from him, specifying the date on or before which the amount shall be paid.

(2) If any person fails to pay any tax or fee or any other sum due to the Panchayat under this Act or the rules or bye-laws on or before the specified date of payment, the Panchayat shall cause a notice of demand in the prescribed form to be served on the defaulter.

(4) If the tax, rate, fee or other amounts for which a notice of demand has been served is not paid within thirty days from the date of such service, the Panchayats may recover the amount due along with a penalty of ten percent of the sum due, by distraint and sale of the movable property of the defaulter in the prescribed manner.

As per Rule 153 (1) (Levy of taxes, rates etc. by Panchayat), every Panchayat shall, in such manner and subject to such exemptions as may be prescribed and not exceeding the maximum rate specified in Schedule - III, levy tax upon building and lands which are not subject to agricultural assessment, within the limits of the Panchayat area and shall revise rate of such tax once in every three years by minimum increase of 10% thereon:

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02/1

However, during the course of audit, it was observed that the Panchayat had an outstanding amount of ₹ 1,67,710/- towards various taxes and ₹52,310/- towards rent as on 31/03/2025. The detail of outstanding rent and taxes are given below. The Panchayat has also failed to produce the rent agreement executed between the Panchayat and the occupant of the premises. It was also observed that the rent has not been revised since a very long period.

The V.P Secretary should ensure 100% collection of the outstanding dues from the defaulters as per the provisions of the aforesaid rules. Progress in this regard may be intimated to audit.

TAXES

| Name of the Tax | Arrears | Current Demand | Total | Amount in ₹ | |
|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | | | | Collection | Balance |
| a) House Tax | 54,133.50 | 85,035.00 | 1,39,168.50 | 1,00,785.00 | 38,383.50 |
| b) Professional Tax | 64,697.00 | 1,46,200.00 | 2,10,897.00 | 1,29,300.00 | 81,597.00 |
| c) Garbage tax | 23,730.00 | 57,420.00 | 81,150.00 | 55,890.00 | 25,260.00 |
| d) EHN tax | 15,210.00 | 85,905.00 | 1,01,115.00 | 78,645.00 | 22,470.00 |
| Total | 1,57,770.50 | 3,74,560.00 | 5,32,330.50 | 3,64,620.00 | 1,67,710.50 |

The Panchayat had collected an amount of ₹3,64,620/- during the year 2024-25 towards various taxes, which was 68.50 % of the total demand.

RENT

The Panchayat has leased out 03 of its premises on rental basis. The details of the rent collection are as follows:

| Year | Name of Premises | Arrears | Current Demand | Total | Amount in ₹ | |
|--------------|-------------------|------------------|--------------------|--------------------|--------------------|------------------|
| | | | | | Collection | Balances |
| 2024-25 | BSNL Exchange | -5,210.00 | 41,340+36,756 | 72,886.00 | 31,261.00 | 41,625.00 |
| | PHC Rent | 5,805.00 | 69,660.00 | 75,465.00 | 69,660.00 | 5,805.00 |
| | BSNL Mobile Tower | -2,644.00 | 18,240+5,148 | 20,744.00 | 15,864.00 | 4,880.00 |
| Total | | -2,049.00 | 1,71,144.00 | 1,69,095.00 | 1,16,785.00 | 52,310.00 |

2. SERVICE BOOK

As per Order No.17/164/DP-Accts/VI, dated 19/04/2010 issued by the Directorate of Panchayats, the pay in respect of the existing Group D employees who do not possess the revised minimum qualification for entry into PB-1, they shall be trained by the Village Panchayat preferably within a period of six months and thereafter the pay scale under PB-1 shall be made applicable to them.

During verification of service book in respect of Shri. Rajatnarayan Raghoba Parab, it was observed that he was appointed as Peon on 02/05/2022, and his pay was fixed in IS 4440-7440 + 1300.

The applicability of the above referred order may be ascertained and action taken in the matter may be intimated to audit.

3. NON MAINTENANCE OF PROPERTIES AND ASSETS REGISTER

In terms of rule 20(V) of the Goa Panchayat Raj Act 1994, the Panchayat shall maintain register of properties and assets. All properties vested in the Panchayat shall be entered in a register of properties and assets in Form Number 6. In addition to all items of furniture and other equipments, this register shall contain a list of building, land and the like which is vested in the Panchayat. Whenever any property is acquired or disposed, it shall be entered in the register of properties and assets.

During the course of Audit, it was noticed that the Panchayat has not maintained the said register as per the rule. It has been also noticed that the Panchayat does not enter the details of assets created through execution of works.

The Form 06 may be maintained/recast head wise/Item wise in order to have proper track of similar items purchased earlier.

DISCLAIMER

The inspection report has been prepared on the basis of information furnished and made available by the **Village Panchayat Warkhand- Nagzar**. The office of the Directorate of Accounts disclaims responsibility for any misrepresentation and non information on the part of auditee.



(Rajendra Gaude)

Ex- Jt. Director of Accounts
Incharge, Inspection Cell (North)

V.P. WARKHAND NAGZAR

FORM
(See Rule)

Monthly / Annual / Account of Income and

F.Y. - 2024-25



| Particulars of Income | Amount | Particulars of Receipt | Amount |
|--|--------------|--------------------------------|---------------|
| INCOME | | B/F | |
| 1) Closing of the last Month/Year | 9061678 = 59 | 5) Proceeds of other loans etc | 00 = 00 |
| Budget Head | | | |
| 2) Grants from Govt. | | | |
| i) Special v Member - 401750 = 00 | 2362991 = 00 | | |
| ii) Staff salary - 800,000 = 00 | | | |
| iii) Disaster Management - 25,000 = 00 | | | |
| ii) General | | 6) Sale Proceeds | 00 = 00 |
| XV th FC - 1136241 = 00 | | | |
| 3) Other Grants | | | |
| i) Local Authorities | | | |
| ii) Private | | 7) Extraordinary Receipt | 913380 = 66 |
| 4) Proceeds of taxes fees etc under Sec. 153 of the Act. | 1305226 = 00 | | |
| Taxes - 364620 = 00 | | | |
| fees - 940606 = 00 | | | |
| Total Receipts | | Total Receipts | 4581597 = 66 |
| Grand Total | | Grand Total | 13643276 = 25 |


Handed
Sarpanch
V.P Warkhand-Nagzar
Pemem-Goa


Secretary

Expenditure of V.P. WARKHAND NAGZAR Panchayat for the year 2024-25



| Amount | Particulars of Expenditure | Amount | Particulars of Expenditure | Amount |
|--------|--|--------------|---|---------------|
| | EXPENDITURE | | B/F | |
| | 1) Closing of the last Month/Year | | 6) Education and Culture | 14454 = 00 |
| | Budget Head | 2144927 = 00 | 7) Rural Housing | |
| | 1) Administration | | 8) Drinking Water | |
| | 2) Sanitation Public Health and Family Welfare | 319850 = 00 | 9) Poverty alleviation Programme | |
| | | | 10) Libraries | |
| | | | 11) Rural Sanitation | 5450 = 00 |
| | 3) Public Works | 2408034 = 00 | 12) Construction and Maintenance of slaughter house and cattle pounds | |
| | 4) Planning and Development | | 13) Miscellaneous | 727921 = 40 |
| | 5) Social Welfare | 12500 = 00 | | |
| | | | Expenditure Total | 5633136 = 40 |
| | | | Closing Balance | 8010139 = 85 |
| | | | Grand Total | 13643276 = 25 |


 Sarpanch
 V.P. Warkhand-Nagzar
 Pernem-Goa


 Secretary



DETAIL OF THE BALANCE

| | | |
|----------------------|----------------|-------------------|
| 1. GSCB A/c No. 017 | - 1509248=96 ✓ | (10) Cash in hand |
| 2. GSCB A/c No. 559 | - 117716=00 ✓ | - 990=70 |
| 3. SBI A/c No. 8113 | - 550=00 ✓ | |
| 4. HDFC A/c No. 0127 | - 663055=53 ✓ | |
| 5. HDFC A/c No. 597 | - 2774726=00 ✓ | |
| 6. HDFC A/c No. 569 | - 00=00 ✓ | |
| 7. ICICI A/c No. 105 | - 98168=00 ✓ | |
| 8. IDFC A/c No. 827 | - 2417955=66 ✓ | |
| 9. FDR | - 427729=00 ✓ | |
| Total | | 8010139=85 |

DETAILS OF FUNDS

| | |
|---------------------|--------------------------------------|
| 1. Govt. Grants | 4564794=00 ✓ |
| 2. R.D.A. Grants | 00=00 |
| 3. E.M.D. | 271594=00 ✓ |
| 4. Security Deposit | 1181343=00 ✓ |
| 5. Income Tax | 00=00 |
| 6. Royalty | 00=00 |
| 7. Any other | CGST - 5906=00 ✓ SGST - 5906=00 ✓ |
| 8. Panchayat Fund | 1980596=85 ✓ |
| Total | 8010139=85 |

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. NIL Between the Pass book and Cash Book is due to be the reason that:- NIL

Hambli
Sarpanch
V.P Warkhand-Nagzar
Pemem-Goa
Aditya
Secretary

CERTIFICATE

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

[Signature]
Ex Jt. Deputy Director of Accounts/Insp. call (A)
Government of Goa.