V.P. OFFICE
NAVELIM
SALCETE-GOA
Inward No. 3247
Date: 14/1/26

INWARD
Section GO(VP)
Entry No 11149
Date 11/11/2025
B. D. O. SALCETE

Government of Goa
Directorate of Accounts
Penha De Franca, Alto Porvorim,
Bardez-Goa - 403521

No. DA/Control/31-5(II)/2025-26/ 337 **Date:** 06.11.2025

To,
The Director,
Directorate of Panchayats,
5th Floor, Myles High Corporate Hub,
Patto, Panaji-Goa.

SUB : Audit Report on the account of the Village Panchayat "Navelim" of Salcete Block for the year 2024-25 conducted during the year 2025-2026.

Sir,

A copy of the Audit Report on the account of the Village Panchayat "Navelim" of Salcete Block for the year 2024-25 is enclosed herewith for information and necessary action at your end.

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

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

Yours faithfully,

Encl: As above

(Thereza Fernandes)
Director of Accounts

Copy to:
1. The Chief Executive Officer, South Goa Zilla Panchayat, Old Collectorate Bldg., Opp. Municipal Garden, Margao Goa.....via email
2. The Block Development Officer, Salcete-Goa.....with a request to send a copy of the Report to the concerned Village Panchayat, for due compliance.
3. Deputy Director of Accounts/ Inspection (South Branch, Margao)
4. Office of the Accountant General, Audit Bhavan "Green Valley", Alto Porvorim-Goa.....via email
5. Office copy
6. Guard file

Meeting 03/02/26

Audit Report of the accounts of Village Panchayat, Navelim of Salcete Block for the year 2024-25

PART -I
INTRODUCTORY

The Audit of the accounts of Village Panchayat Navelim of Salcete Block for the period from 01/04/2024 to 31/03/2025 was conducted by the Office of the Jt. Director of Accounts, South Branch, Margao, under the supervision of Shri. Ceatano A.F. Da Costa, Dy. Director of Accounts/Inspection, South Branch, Margao.

The Audit was conducted from 04/07/2024 and 08/07/2024 by the Audit party headed by Kum. Kenlee Ferrao Asst. Accounts Officer with the assistance of Shri. Prajyot P.Dabholkar, Accounts Clerk and Shri Vishal K. Parwar, Accounts Clerk.

The following person was holding/elected to the post of Sarpanch of Navelim panchayat during the period of Audit.

Name of Sarpanch	Period
Smt. Lucia Carvalho	01-04-2024 to 27.10.2024
Smt. Velinda Alfonso	28.10.2024 to 10.11.2024
Shri. Minguel Cardozo	11.11.2024 to 31-03-2025

The following officials were holding charge of the Village panchayat Secretary during the period covered under Audit.

Name of Secretary	Period
Shri Kushalidas Gaunkar	01-04-2024 to 11-09-2024
Smt. Sunita Dessai	12.09.2024to 31.03.2025

PART I –B

The Village Panchayat Navelim of Salcete block has been sanctioned the following administrative grants during the year 2024-25.

Sr.No	Grants	Amount (Rs)
1.	XVth Finance	6142551.00
2.	Member Salary	706750.00
3.	Health Grants	6454000.00
4.	Disaster Mgnt	50000.00
5.	Matching Grants	425000.00
	TOTAL	**13778301.00**

Part II

Comments on Accounts:

The village panchayat is maintaining the accounts in Form 1 to 10 as per Rule 20,21(a) and 25 of the Goa Panchayat (Accounts, audit and custody of funds) Rules 1997 comprising of particulars of income and expenditure for all grants received (Administrative & Developmental Grants).

I – Summary of Accounts:

	Amount (Rs)
Opening balance for the year 2024-25	55753000.04
Receipts during the year 2024-25	33343824.54
Expenditure during the year 2024-25	20107252.82
Closing Balance as on 31st March 2025	**68989571.76**

Details of funds available

	Amount (Rs)
Government Grants	34607737.00
EMD	185747.00
Labour Cess on construction	7987584.00
Security Deposit (Hall)	18000.00
Security Deposit (works)	325857.00
Labour Cess (works)	18381.00
Income tax	18360.00
Royalty	10813.00
SGST /CGST	13530.00
Panchayat fund as on 31st march	25803562.76
Closing Balance as on 31st March	**68989571.76**

The liabilities of the panchayat

	Amount (Rs)
Government Grants	34607737.00
EMD	185747.00
Labour cess on construction	7987584.00
Security Deposit	18000.00
Security Deposit (Hall)	325857.00
Labour Cess (works)	18381.00
Income tax	18360.00
Royalty	10813.00
SGST +CGST	13530.00
TOTAL	**43186009.00**

(A) Non remittance of labour cess to the Goa Building and Other Construction Worker's Welfare Board by the Village Panchayat

As per Section 3 of The Building and Other Construction Worker's Welfare Cess Act, 1996(BOCW Act), for implementation of the Act in the State, the Government of Goa(GoG) framed the Goa Building and Other Construction Workers (Regulation of Employment and conditions of Service) Rules,2008(GBOCW Rules) and constituted the Goa Building and Other Construction Worker's Welfare Board(Board).

(1) There shall be levied and collected a cess for the purpose of the building and other Construction Workers at such rate not exceeding two per cent but not less than one per cent of the cost of construction incurred by an employer as the Central Government may by notification in the official gazette from time to time specify.

(2) The cess levied under sub section (1) shall be collected from every employer in such manner and at such time, including deduction at source in relation to a building or other construction work of a Government or of a public sector undertaking or advance collection through a local authority where an approval of such building or other construction work by such local authority is required as may be prescribed.

(3) The proceeds of the cess collected under sub-section (2) shall be paid by the local authority or the State Government collecting the cess to the board after deducting the cost of collection of such cess not exceeding one per cent of the amount collected.

The Goa Government notified on dated:08.01.2009 for enforcement of levy and collection of cess and decided to start the implementation of these acts and collection of the cess @ 1% of the cost of construction as provided in the cess read with GOI Notification dtd:26.09.1996 referred above, w.e.f 1.1.2009. As per notification, 1% cess shall be collected only when the estimate cost is more than Rs.10 lakhs for individual residential building plan. It shall be ensured that no building plan is approved by such local bodies without collecting 1% cess. The amount collected shall be transferred to the board within thirty days of collection.

During the audit scrutiny, it was noticed that a total amount of Rs. 8005965/- was collected as labour cess during the period from 2015 to 2025. However it is observed that this amount has not been remitted to the board, indicating non- compliance with the statutory requirement outlined the sub - Section 3 of Section 3 of the building and other Construction workers welfare cess act, 1996. It is recommended that appropriate action be taken to rectify the non- compliance with Section 3 of the Cess Act. The amount collected as labour cess totalling Rs. 8005965/- should be promptly remitted to the board in accordance with the statutory provision. Action taken may be furnished to audit.

(B) Non deposit of GST TDS as per sec.51 Of Goa G.S.T Act

Section 51 of the Goa GST Act mandates that government agencies or notified persons deduct tax from payments made or credited to suppliers of taxable goods or services. The Amount deducted as tax under Section 51 should be paid to the government by the deductors within ten days after the end of the month in which the deduction is made. This payment should be accompanied by a return in Form GSTR-7, providing details of deductions and deductees.

If G.S.T returns are not filed on time, penalties are imposed. In this case there is a penalty of Rs.100/- each under C.G.S.T and S.G.S.T, totalling to Rs. 200/- per day of delay. The maximum penalty is capped to Rs.5000/-

GSTR-7 shows the details of TDS deduction, amount of T.D.S paid and payable, and any refund of TDS claimed. The contractors can claim T.D.S as Input Tax Credit (ITC) and utilize it to pay the output tax liability.

During the audit scrutiny of Form 10 and vouchers it is observed that the Village Panchayat Navelim has deducted G.S.T & T.D.S from the payment made to contractors but deducted amount has not been deposited in the self G.S.T No. The village panchayat has neither deposited the amount to the Government account nor filed GSTR 07. Tax deduction at source helps the government prevent tax evasion and keep a check on the taxes paid. Due to non-deposit of T.D.S amount and non filling of GSTR-07 the contractors may not claim or utilize their deducted G.S.T T.D.S from their payment.

It has been observed that as per Form 10 the amounts collected from S.G.S.T and C.G.S.T differs. Verification of amount collected may be verified. Panchayat may also confirm from G.S.T returns of contractors, whether contractors have filed the returns and paid proper G.S.T of said works. Confirmation may also be stated to the audit.

Further, the village panchayat also collected Royalty of Rs. 10813/- from contractor's bill and it has not been deposited to mines department whereas the village panchayat should have to deposit collected royalty to mines department. As per Form 10 Rs. 10813/- was kept in panchayat fund. The reason for non compliance may be stated to the audit. (refer to the liabilities of the panchayat for G.S.T and T.D.S amounts)

II (a) – Grants:

The details of grants sanctioned, utilized and unspent as on 31.03.2025 are as follows:

Sr. No.	Types of grants	Opening balance	Grants Received.	Grants Utilized	Amount (Rs)
1.	Members Salary	61648.00	706750.00	706750.00	61648.00
2.	XIVth Finance	9769447.00	0.00	1492302.00	8277145.00
3.	XVth Finance	12386762.00	6142551.00	0.00	18608595.00
4.	Golden Jubilee	5300000.00	0.00	4128651.00	1171349.00
5.	GIPARD	10000.00	0.00	0.00	10000.00
6.	Health Grants	0.00	6454000.00	0.00	6454000.00
7.	Disaster Mgnt	0.00	50000.00	25000.00	25000.00
8.	Matching Grants	0.00	425000.00	425000.00	0.00
	Total	**27527857.00**	**13778301.00**	**6777703.00**	**34607737.00**

An amount of **Rs. 34607737/- (Three cores forty six lakhs seven thousand seven hundred and thirty seven only)** has remained unspent of the grants received during the previous years. The grants sanctioned should be utilized within one year from the date of sanction, failing which same are to be surrendered to sanctioning authority. It may be noted that, after utilizing the grants sanctioned amount, Utilization Certificates (UCs) should be furnished to the Grants Sanctioning Authority as required under G.F.R 19 within stipulated time. It has been observed by the audit that the village panchayat has not submitted U.C. of XIVth Finance Commission Grants. The reason for not submitting the same may be explained.

II(b) The Expenditure incurred for Garbage Collection under Panchayat Funds

It is observed that the total expenditure carried out by the Village Panchayat Navelim has initiated door-to-door garbage collection without any contract. The total amount spent is Rs.1717263/- approx and Rs.468800/- approx for transportation of garbage collected during the year 2024-25. The urgency of works to be carried out does not state that the panchayat can violate the codal formalities to be followed. It has been observed that financial approval till date has not been obtained for the same and the total amount of payment has been released to one Reshma Bepari for diesel for the vehicle and for door to door collection without following any codal formalities. The decision/action of panchayat of Navelim is not fair for violating the procedure. The amount has been released without a proper bill exclusive of

taxes, reason for releasing of payment without financial and administrative approval and not following codal formalities may be stated. Since the total amount exceeds Rs.5 lakhs per year the panchayat may take necessary action to invite the tenders as per Circular No.7/13/2011/Fin-Exp dtd:07/06/2011, and employ government approved labour contractors to carry out the work

Part III

I-Budget:

The Budget estimate and the actual income and expenditure for the year 2024-2025 are as follows:

Income

Year	Budget Estimate	Actual	Variations
2024-2025	74480150.00	33343824.54	41136325.46

Expenditure

Year	Budget Estimate	Actual	Variations
2024-2025	60321447.00	20107252.82	40214194.18

The Budget estimate of the village panchayat indicates that the actual income received was short by Rs. 41136325.46 in the year 2024-2025 to the budget estimate of that year. The expenditure incurred was also short by Rs. 40214194.18 in the year 2024-25 to the budget estimate of that year. These variation indicates that the village panchayat has failed to prepare the realistic budget for the year 2024-2025

Part IV

I-Current Audit:

A) Outstanding paras of previous audit

The position of outstanding paras of previous audit are as follows

Sr. No	Year	Opening balance	Paras dropped	Balance as on 31/3/2023
1.	1997-98	1	----	1(para 3(iv) to(x) & (xii)
2	1998-99	1	----	1(para 4(5)
3.	2009-10	1	----	1(para 12,
4.	2010-11	1	0	1(Para 11Sr.No.1,1to7,Sr.2,

5.	2011-12	2	0	2Para 10(1 to 11)13,
6.	2012-13	15	14	1(Para 15(a)
7	2014-15	14	12	2(Para 9,12)
8	2015-16	14	13	1(Para 10(a)
9.	2016-17	14	13	1(Para 10 (a))
10.	2017-18	14	13	1 (Para 10(a))
11	2018-22	14	06	8(Para 1,2,4,5,6(b),11,12(c),14(a)
12	2022-23	14	06	8(Para 1,2,4,5,6(b),11,12(c),14(a)

Audit Report 2023-24:

Para 1 – Financial position: - Dropped and commented.
Para 2 – Cash Book – Dropped and commented.
Para 3 – Demand, collectio & arrears of taxes:- Maintained.
Para 4 – Market Auction: Maintained
Para 5 - Rental – Maintained.
Para 6 – a) Construction license : Dropped and commented
b) Illegal construction: Maintained
Para 7 – Annual Action Plan – Dropped
Para 8 – Formation of Committee: Dropped and commented in current audit.
Para 9 – Furnishing of Surety bond by VP Secretary- Dropped
Para 10 – Works: Dropped & commented in current audit.
Para 11 – Vouchers – Maintained
Para 12- Maintenance of Registers :
Pay bill register : Dropped and commented.
Property register : -- do ---
Court Case register : Maintained
Security deposit/EMD : Maintained.
Para 13 – (a) Service Book : Dropped and commented
(b) Salary Reserve Fund : Dropped and commented
(c) Provident Fund : Dropped and commented.
(d) Reserve for Pensionery Benefits : --- do ---
Para 14 – a)Departmental inspection : Maintained
b)GramSabha :Dropped
c)Administrative Report : Dropped

B) Current Findings 2024-2025

Para 1 – Financial Position:

The closing balance as per cash book as on 31/03/2025 is **Rs. 68989571.76** out of which **Rs. 25803562.76** is panchayat fund. Instead of keeping huge amount in savings it may be put in fixed deposit to earn extra revenue as interest. The financial position of the panchayat is good.

Para 2 - Cash Book

The closing balance of panchayat as per cash book is **Rs. 68989571.76** as on 31.03.2025. The details of closing balance is as follows:

Sr. No.	Name of Bank with A/c No.	Balance as per		Differences
		Cash Book	Pass Book	
1	Bank of Baroda A/c No. 2585	458180.00	458180.00	0.00
2	Bank of Baroda A/c No. 6495	337694.00	337694.00	0.00
3	Union Bank A/c No. 5027	7431715.88	7431715.88	0.00
4	State Bank of India A/c 3863	834664.00	834664.00	0.00
5	Bank of Baroda FDR 3188	722502.00	722502.00	0.00
6	Bank of Baroda FDR 3189	739155.00	739155.00	0.00
7	Bank of India FDR 1778	2354495.85	2354495.85	0.00
8	HDFC Bank FDR 7248	2660603.00	2660603.00	0.00
9	HDFC SB A/c No.38	1429381.00	1429381.00	0.00
10	Cash in ICICI 193	1026835.00	1026835.00	0.00
11	ICICI FD No. 0724	1407049.00	1478840.00	(-)71791.00
12	ICICI 0369	2796954.61	2796924.26	30.35
13	ICICI 0289	18608595.00	18608595.00	0.00
14	Cash in IDBI 5371	19472130.38	19389352.10	(+)82778.28
15	IDBI FD No. 2721	724134.00	724134.00	0.00
16	IDBI FD No. 2714	724537.00	724537.00	0.00
17	IDBI A/C No. 1199	6454000.00	6454000.00	0.00
18	IDBI FD No. 2590	806609.06	855269.92	(-)48660.86
19	Cash in Hand	336.98	336.98	0.00
	Closing Balance	**68989571.76**	**69027245.62**	**(-)37673.86**

a)Reconciliation:

The analysis of difference is reconciled as below:

A) ICICI FD No. 0724

Balance as per Cash Book Rs 1407049.00

Add: Interest credited but not accounted in Cash book Rs. 71791.00

Balance as per Pass Book Rs. 1478840.00

B) IDBI 5371

Balance as per Cash Book

Rs. 19472130.38

Add: Cheque issued but not realised as on 31.03.2025		
1. Cheque no. 043643 dated 18/05/2023	Rs.	2100.00
2. Cheque no. 053516 dated 22/02/2025	Rs.	4100.00
3. Cheque no. 052475 dated 06/03/2025	Rs.	2596.00
On pass book taken Rs. 107663/- but on Cash book taken Rs. 107662/-	Rs.	1.00
Taken Rs. 10/- on pass book dated 01/11/2024 But not shown on cash book	Rs.	10.00
Unreconcilled figure →	Rs.	1575.72
Less : Taken interest dated 19/11/2024	Rs.	93161.00
Balance as per Pass Book	Rs.	19389352.10

C) IDBI FD 2590		
Balance as per Cash Book	Rs.	806609.06
Add: Interest credited but not accounted in Cash book	Rs.	48660.86
Balance as per Pass Book	Rs.	855269.92

The cash book has not been complied item-wise with the pass book at the end of each month, which can be ascertained from the fact that non-preparation of monthly reconciliation of various accounts held by village panchayat in different banks.

As per the GFR provision at least one surprise check of the cash book and bank balances is to be made by head of the office every month. However no such surprise checks have been made and surprise check certificates have not been recorded on cash book. The proposed action may be taken and shown to the audit.

b) Observations of Cash book

The Village Panchayat has used 71 receipt books i.e. from 60/20 to 130/12 and balance 30 unused receipt books from 131/160 as on 31.03.2025 found to be correct.

Para 3 – Demand, Collection and Arrears of taxes:

Collection of taxes is not satisfactory. Notices are not issued to defaulters. Demand notices are to be issued to defaulter & outstanding tax to be recovered. As per Sub-Section (3) of Section 154 of the Goa Panchayat Raj Act 1994, The Village Panchayat is empowered to issue notices to defaulter of taxes and revenue arrears and levy 10% penalty on outstanding arrears recoverable under Sub- Section (4). Further, as per Section 153 of The Goa Panchayat Raj Act, 1994, the village panchayat has to revise the rates and taxes once in three years by minimum increase of 10%.

The position of various taxes, collected, demand and balance outstanding. It is observed that the revenue collected registers i.e. Form 7 and Form 8 is incomplete and not maintained properly by the village panchayat. The summary of taxes as provided by the panchayat. House tax 2949936/- EHN House tax collection 28491/- light tax 18844/- trade tax 40500/- and Garbage tax Rs. 1654200/-.

The village panchayat in maintaining the accounts in Form 1 to 10 as per Rule 20,21(a) and 25 of the Goa Panchayat (Accounts, audit and custody of funds) Rules 1997 comprising of particulars of income and expenditure for all grants received (Administrative & Developmental Grants) has not maintained in proper manner . The reason may be stated and compliance to be reported to audit.

Sr. No	Types of Taxes	Opening Balance	Current demand	Collection	Amount (Rs)
1	House Tax	4168919.00	3016115.00	2929187.00	4255847.00
2	Light tax	66371.00	0.00	18804.00	47567.00
3	Trade tax	596954.00	152500.00	40500.00	708954.00
4	Garbage tax	0.00	2719240.00	1642800.00	1076440.00
	Total	**4832244.00**	**5887855.00**	**4631291.00**	**6088808.00**

There is a huge amount of uncollected revenue. The collection of various taxes collected by panchayat is 43.20% of the opening balance and demand billed during the year 2024-25, the village panchayat has to put in more efforts to recover the outstanding taxes by invoking the provisions of Goa Panchayat Raj Act 1997 by issuing demand notices to defaulters for recovery of outstanding dues. The progress made is to be intimated to audit.

Para 4: Pending action against illegal construction EHN

The Goa Regularisation of Unauthorized Construction Ordinance, 2016 states that unauthorised construction before 28th Feb 2014, may be authorised by the Government within a period of 180 days from the date of coming into force of this Ordinance.

Upon expiry of 180 days, such construction, or any part of it which is unauthorised shall be identified and the competent authority shall, under the relevant acts would take immediate action for demolition of such unauthorised construction. Further a circular was issued dtd: 29.07.2016 by Directorate of Panchayat which directed the village panchayat's to issue a temporary token house number for the purpose of collection of house tax to those who have not taken the required No objection certificate's from the competent authority for construction but having clear title of land or applied for such No objection certificate. This circular is amended in 25.10.2021 and empowered village panchayat to levy taxes as per section 153 of GPRA, on unauthorised structures which have been constructed within their jurisdiction. The village panchayat was to maintain a separate register while allotting temporary house number to such unauthorised structure in process of levying taxes. Accordingly the applicant have to apply for temporary house number to village panchayat with one-time non-refundable registration fees of Rs. 2000/- for RCC slab structure, Rs.1000/- for titled roofing and Rs. 500/- for huts.

The audit scrutiny revealed that total 82 nos were issued and none of them were settled till date. The village panchayat has failed to initiate any action as per the ordinance and circulars.

Para 5 – Market Fees:

It has been observed that the village panchayat has appointed one labourer Rasul Melamani for collection of fees for the year 2024-25. The resolution has not been shown to audit regarding the appointment of the tax collector and amount of salary to be disbursed. As per the Form 10 it has been observed by the audit that the fees collector was paid Rs.180000/- for the year 2024-25 and the collection of fees were Rs.366040/- which has lease to a minimal revenue of Rs.186040/-. It may be suggested that the village panchayat would take steps to conduct a market auction to gain maximum revenue in collection of the market fees.

Para 6- Rentals: Demand notices to defaulters are not issued

The Village Panchayat Navelim had leased out one premise on rental basis for tower to M/s Indus Towers LTD. @ Rs.4, 20,000/- for the year 2024-25 subjected to TDS.

Sr. No.	Name of the party	Opening Balance	Current demand	Collection	Balance as on 31/03/2025.
1	M/s Indus Towers limited	315000.00	493500.00	693000.00	115500.00
2.	Electricity Dept.	446256.00	148752.00	0.00	595008.00
3.	Post office	104903.00	72000.00	176903.00	0.00
	Total	**866159.00**	**714252.00**	**869903.00**	**710508.00**

The village panchayat Navelim had leased out two premises on rental basis to Electricity department, SE-I, Margao Goa. The rent of M/s Indus Towers limited is Rs. 31500/- and has been added to the demand as previous year's arrears for the financial year 2024-2025. The rent register has not been maintained by the panchayat.

Para 7 -Works :

It has been observed that The village panchayat has decidcd vide resolution no.10(1) dtd:15.05.2023 and 19/12/2021 to Repair of existing drain with slabs near Filomena Coutinho house Sinquetim under XIVth Finance Commission grant amounting to Rs. 598317/-. It has also been observed that there has been administrative approval order vide letter No.3/TC (S)-DOP/salcete/Navelim/ADM-APPROVAL/F.22-45/23-24/744 Dtd: 01.11.2023. It has been observed that the work completion vide order No.

VP/N/2180/2023-24/134 dtd:15.03.2024 was issued to the contractor for completion of work within 90 days from the date of the order. The completion of the said has been certified as on 26.03.2024, the time extension has not been approved for the said work. The village panchayat has released the amount to the contractor without adhering the required fine for time extension as per CPWD act. The CPWD Para 95 contract book has not been completed for the above work. The reason for not completing the same may be stated.

It has been observed that The village panchayat has decidcd vide resolution no.12(3) dtd:14.08.2023 to beautify/develop and construct walking track and other related works infront of Rosary High School in Sy.No. 226/7 at Ratwaddo, Navelim Salcete Goa under 60 years Goa liberation Funds amounting to Rs. 4129461/-. The decision/action of panchayat of Navelim is not fair for violating the procedure as per the operational guidelines for implementing of 60 years Goa Liberation Funds. It has also been observed that there has been administrative approval order vide letter No.37/281/DP/AA/ABS/Navelim/Salcete/2023-24/1265 dtd:19/02/2024 which does not adhere to the operational guidelines of implementing of 60 years Goa liberation Funds. The reason may be stated. Further it has been observed that the village panchayat has constructed a foothpath along the boundaries inside of the Rosary High School which is a private property in Sy.No.226/7 at Ratwaddo in public interest. The village panchayat has not signed any agreement with the Rosary High school stating that the pathway would be used for public in order to safeguard the interest of the people. Since the village panchayat has not taken any action it seems to be that the village panchayat has donated the construction of pathway to the Rosary High school which violates the procedure as per the operational guidelines for implementing of 60 years Goa liberation Funds. The wasteful expenditure incurred by the village panchayat the reason may be stated. The CPWD Para 95 contract book has not been maintained for the above work. The reason for not maintaining the same may be stated.

Para 8 – Annual Action Plan:

The Panchayat is required to prepare a development plan every year as required under Section 238 of Goa Panchayat Raj Act 1964 and submit the same to Zilla Panchayat within the time framed for its submission.

It has been observed that the panchayat has not prepared the development plan and forwarded to Zilla Panchayat during the year 2024-25. Reason may be stated to the audit.

Para 9 – Vouchers:

1. *As per G.F.R Rule 155 purchase of goods costing above Rs. 25000/- on each occasion may be made on the recommendations of a duly constituted local purchase committee consisting of three members of an appropriate level as decided by the head of the department.*

It has been observed that village panchayat paid amount of Rs. 54000/- to Raymond D'silva towards purchase of garbage bags. Quotations are not invited by the village panchayat.. Reason may be stated to the audit.

2. It has been observed that village panchayat paid amount of Rs. 78400/- to Caetanho Gomes towards collection of door-to- door garbage collection. The approval to carry out the work from the BDO has not been obtained. There is no contract agreement made by the village panchayat, no codal formalities are followed. Reason may be stated to the audit.

Para 10 – Maintenance of Register:
a) Property register:
The property register is not maintained, reason may be stated to audit.

b) Court Cases Register:
As per register of court cases produced to audit, there are 17 cases pending with the panchayat as on 31/3/2025. Advocate fees paid to Rs. 75000/-

c) Security Deposit/EMD Register:
The Section 19 of C.P.W.D Manual 2007, states that the EMD given by the contractor except successful contractor should be refunded immediately after completion of opening of tender process or within a week time from the date of opening of tender. Security deposits which are lying with panchayat for more than 3 years may be treated as lapsed deposits.

The outstanding balance of security deposit is Rs. 88128/- and EMD is Rs.63631/- as on 31/03/2024. Both the registers may be got updated so as to get a clear picture of the liabilities.

It may be suggested the Security deposits may be transferred to panchayat funds on approval from the authority. The reason for not following procedure may be stated and progress report to be shown to the audit.

(d) Reserve for pensionery benefits:
As per the Goa Panchayat Raj Act 1994, As per Rule 4 vide Notification no.34/DA/PAN/2P/2006 dtd: 03.11.2006. Every panchayat shall reserve 2.5% of their income as reserve fund for contributory provident fund and pensionery benefits etc. to the staff working in the panchayat.
It has been observed that the panchayat has not maintained provision against pensioner's benefits. The Reason may be stated to the audit.

Para 11 – Departmental Inspections:
As per the Goa Panchayat Raj Act 1994, (Section173), 3 nos of inspection is to be carried out by BDO and 5 nos of inspection is to be carried out EO(VP).

It has been observed during the audit 2024-25 the said authorities have failed to carry out the inspection as per the requirement. The Reason may be stated to the audit.

Para 12 - Administrative Report:

Section 229 (1) of the Goa Panchayat Raj Act 1994, (Act 14 of 1994), The Village Panchayat has to prepare the administrative report for the proceeding financial year and the same to be submitted to the B.D.O for verification.

It has been notice that village panchayat has not prepared the administrative report and same has not been submitted to B.D.O for verification. The Reason may be stated to the audit.

Disclaimers : The inspection /Audit report is prepared on the basis of information/documents/records furnished to audit by the Secretary of Village Panchayat Dramapur-Sirlim of Salcete Block. The office of the Jt. Director of Accounts, South Branch, Margao disclaims the responsibility for non-information and/or misinformation on the part of auditee.

13/10/25

(Caetano A.F. Da Costa)

Dy. Director of Accounts/Inspection.