

**ANNUAL AUDIT REPORT ON ACCOUNTS OF THE VILLAGE  
PANCHAYAT "QUERIM TIRACOL" IN PERNEM  
BLOCK FOR THE YEAR 2016-2017**

**PART-I**

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

<b><i>Sr.No</i></b>	<b><i>Name of the Sarpanch</i></b>	<b><i>Fr.</i></b>	<b><i>To</i></b>
1	Shri. Yashwant S. Narvekar	01/04/2016	31/03/2017

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

<b><i>Sr.No</i></b>	<b><i>Name of the Secretary</i></b>	<b><i>Fr.</i></b>	<b><i>To</i></b>
1	Shri. Abhai G. Sawant	01/04/2016	31/03/2017

***C. Names & Designation of Audit Parties***

<b><i>Sr.No</i></b>	<b><i>Names of the audit parties</i></b>	<b><i>Designation</i></b>
1	Shri. Kisan Gaude	Dy. D.A./Insp.
2	Shri. Deepak K. Velip	A.A.O.
3	Shri. Milind Bodke	A.C.
4	Shri. Supresh Naik	A.C.

***D. Date of Audit :-***

From :- 20/12/2017 to 21/12/2017

***E. Period covered during the Audit :-*** From:- 01/04/2016 to 31/03/2017

**PART – II - INTRODUCTORY**

The audit an Accounts of the *Village Panchayat QUERIM-TIRACOL* in Pernem Block for the year 2016-17 was conducted from 20/12/2017 to 21/12/2017 as per the Circular No. 30/7/75Fin(Bud) dated 21/08/1996 from Finance (Budget) Department, based on the records furnished by the Panchayat.

The Village *Panchayat QUERIM-TIRACOL* was sanctioned the following types of grants during the year 2016-17. The details of the same are given below:



Sr.No.	Type of Grants	Amount
<b>Administrative Grants</b>		
1	Matching Grants	₹ 4,04,522=00
2	Member salary	₹ 3,06,000=00
3	Staff salary	₹ 21,63,235=00
<b>Development Grants</b>		
4	Garbage Grants	₹ 1,00,000=00
5	XIV Finance Grants	₹ 4,94,484=00
6	MGNREGA	₹ 3,53,000=00
<b>Total</b>		₹ 38,21,241=00

### PART -III

The *Village Panchayat QUERIM -TIRACOL* 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

Total Receipts for the year 2016-17	₹ 45,91,720=25
Total Expenditure for the year 2016-17	₹ 33,37,203=34

*Total Funds available with the Panchayat as on 31/03/2017 are as detailed below:*

Sr. No.	Total Funds/deductions as on 31/03/2016	Amount
1	Government Grants	₹ 7,61,788=00
2	DRDA Grants	₹ 1,50,078=00
3	E.M.D.	₹ 55,653=00
4	S.D.	₹ 1,10,378=00
5	Income Tax	₹ nil
6	Vat (Sales Tax)	₹ nil
7	Royalty	₹ nil
8	Labour Cess	₹ nil
9	Education Cess	₹ nil
10	Reserve Fund	₹ 2,80,277=00
11	Panchayat Fund	₹ 28,37,874=53
<b>Total</b>		₹ 41,96,048=53



ii) Details of Utilized / Unutilized Grants

The statement showing details of grants as on 31/03/2017 are as follows:

<i>Sr No</i>	<i>Name of Grants</i>	<i>Previous Year Balance as on 31/03/2016</i>	<i>Amount Sanctioned (2016-17)</i>	<i>Amount Utilized/ref. (2016-17)</i>	<i>Balance as on 31/03/2017</i>
1.	V.P. Mem. Salary	-	3,06,000=00	3,06,000=00	-
2.	Staff Salary	-	21,63,235=00	13,54,270=00 Reimb to P.F. 8,08,965/-	-
3.	Matching Grants	-	4,04,522=00	4,04,522=00	Duly Accounted
4.	XIII Finance	3,25,607=00	-	3,25,607=00	-
5.	XIV Fin Com.	2,71,244=00	4,94,484=00	1,31,938=00	6,33,790=00
6.	Garbage Grants	20,385=00	1,00,000=00	90,822=00	29,563=00
7.	GIA	4,97,085=00	-	3,98,650=00	98,435=00
<b>Total</b>		<b>11,14,321=00</b>	<b>34,68,241=00</b>	<b>38,20,774=00</b>	<b>7,61,788=00</b>
1.	MGNREGES	1,04,739=00	3,53,000=00 int. 2,161=00	3,09,822=00	1,50,078=00
<b>Total</b>		<b>1,04,739=00</b>	<b>3,55,161=00</b>	<b>3,09,822=00</b>	<b>1,50,078=00</b>

During audit it was noticed that the spare funds of Rs. 6,33,790/- & Rs.98,435/- received under XIVth Finance & GIA Grant is still lying in the Panchayat fund (Saving Bank Accounts) for so long instead of utilizing the same for the purpose which was sanctioned. The same may be utilize after obtaining extension of time limit, or may be refunded back to the grant sanctioning authority immediately. Secondly, after utilizing the grants sanctioned amount, a Utilization Certificates should 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 or else the same should be refunded in the Government Treasury immediately under intimation to audit.

Action taken in this regards will be verified during next audit.



iii) VARIATION BETWEEN BUDGET ESTIMATE AND ACTUAL

A) INCOME

<i>ORIGINAL BUDGET ESTIMATES</i>	<i>REVISED BUDGET ESTIMATE</i>	<i>ACTUAL INCOME</i>	<i>SHORT</i>
87,66,736=00	-	45,91,720=25	41,75,015=75

B) EXPENDITURE

<i>ORIGINAL BUDGET ESTIMATES</i>	<i>REVISED BUDGET ESTIMATE</i>	<i>ACTUAL EXPENDITURE</i>	<i>SHORT</i>
106,02,000=00	-	33,37,203=34	72,64,796=66

PART – IV – COMMENTS ON TRANSACTION

Section A:- Outstanding audit paras from previous Audit Report in brief.

<i>Year</i>	<i>Paras B/F</i>	<i>Paras settled</i>	<i>Paras outstanding</i>	<i>Subject in brief</i>
1972-73	01	-	01	Para-6(a)- construction of panchayat Ghar.(b) Construction of Tiracol Jetty for want of completion certificate .
1980-81	01	-	01	Para -1- Conditional grants for want of R.T.S in respect of 5 works not produced
1982-83	01	-	01	Para -2-Works R.T.S and issue of valuation certificate.
1983-84	01	-	01	Para -9- Works sub para 1 to 5.
1985-86	01	-	01	Para -2- Paid vouchers , Travelling allowances.
1986-87	02	-	02	Para-1- Works Para-9- Entertainment charges.
1988-89	01	-	01	Para-9- Works.
1989-90	01	-	01	Para-9-Works



1991-92	01	-	01	Para-1- Works.
1993-94	01	-	01	Para-2- Grants
1994-95	02	-	02	Para-7- Purchase Para-5- Works.
1995-96	01	-	01	Para-5-Works.
1996-97	01	-	01	Para-5-Works.
1998-99	01	-	01	Para-7-Works.
2009-10	01	-	01	Para-12- Works.
2010-11	01	-	01	Para-9-Fiancial Powers.
2011-12	01	-	01	Para-6-Works.
2012-13	02	-	02	Para-6-Excess exp over budget provision Para-11- Works sdv III and v
2013-14	01	-	01	Para -8- (iv) vat 1.5 of interest of 5 %
2015-16	19	19	-	All 19 paras are dropped and commented in current audit wherever are required.
<b>Total</b>	<b>41</b>	<b>19</b>	<b>22</b>	

There are 22 outstanding paras are remained unsettled from 1972-73 to 2016-17. Early action may be taken to settle all outstanding paras by rectifying the deficiencies. Action taken in this regards will be verified during the course of next audit.

### **Part -III-CURRENT –AUDIT**

#### **1) CASH BOOK**

The Cash book is checked during the course of audit. The closing balance as per the cash book as on 31/03/2017 is Rs. 41,96,048=53. The details of the closing balance as per the Cash Book as on 31/03/2017 are as follows:-

1	Closing Balance as per Corporation Bank A/c No.348200101000427 Rs. 17,39,342=28	
	Closing balance as per the Cash book	<b>Rs. 17,39,342=28</b>
2	Closing Balance as per Corporation Bank A/c No. 348200101000428 Rs. 912=62	
	Closing balance as per the Cash book	<b>Rs. 912=62</b>
3	Closing Balance as per Corporation Bank A/c No. 348200101000429 Rs. 6,44,301=00	
	Closing balance as per the Cash book	<b>Rs. 6,44,301=00</b>



4	Closing Balance as per Corporation Bank A/c No. 348200101000430 Rs. 2,80,277=00	
	Closing balance as per the Cash book	Rs. 2,80,277=00
5	Closing Balance as per Corporation Bank A/c No. 348200101000426 Rs. 15,041=00	
	Closing balance as per the Cash book	Rs. 15,041=00
6	Closing Balance as per State Bank of India A/c No. 30533868615 Rs. 1,50,078=00	
	Closing balance as per the Cash book	Rs. 1,50,078=00
7	Closing Balance as per State Bank of India A/c No.11485365311 Rs. 13,60444=63	
	Closing balance as per the Cash book	Rs. 13,60444=63
8	Cash in Hand	Rs. 5,652=00
	<b>Closing balance as per Cash Book as on 31/03/2017</b>	<b>Rs. 41,96,048=53</b>

After verification the above bank closing balances as per cash book are found to be tallied with the closing balances as per the bank figures as on 31/03/2017.

### SECTION-B-I

#### MAJOR IRREGULARITIES

Bank reconciliation statement is not prepared and recorded in the cash book at the end of the each month.

- 1) SD/EMD vouchers, Sub vouchers are not enclosed to the bills.

### SECTION-B-II

#### OTHER IRREGULARITIES

- i) Form No. 6 Assets and Property register is maintained but not found in order.

## 2) RDA ACCOUNTS

- i) RDA/MGNREGA: The following are the details position of MGNREGA(State Bank of India A/C No.30533868615)

i)	Opening balance for 2016-2017	₹ 1,04,739=00
ii)	Grants rec. during the year 2016-2017	₹ 3,53,000=00
iii)	Add:-Int. received during the year 2016-2017	₹ 2,161=00
iv)	Less:- Expenditure incurred	₹ 3,09,822=00
	<b>Closing balance for the year.....2016-2017</b>	<b>₹ 1,50,078=00</b>



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

3) **SALARY RESERVE FUND (State Bank Of India 30998787407)**

The following is the statement showing the position of Salary Reserve Fund as on 31/03/2017.

i)	Opening balance for 2016-2017	₹	2,11,306=00
ii)	Amount deposited from PF	₹	55,000=00
iii)	Add:-Int. Accrued during the year 2016-2017	₹	13,971=00
	<b>Closing balance for the year.....2016-2017</b>	<b>₹</b>	<b>2,80,277=00</b>

**TAXES**

The following statement showing the arrears Current Demand, Collection and Balance for the period from 1/4/2016 to 31/3/2017.

S r n o	Nature of Taxes	Arrears	Current Demand	Total Demand	Collection	Balance
1	House Tax	1,07,916=35	96,225=00	2,04,141=35	1,16,143=00	87,998=35
2	Light Tax	605=05	-	605=05	-	605=05
3	Prof. Tax	59,720=00	84,875=00	1,44,595=00	99,151=00	45,445=00
4	Cycle Tax	4,704=00	480=00	5,184=00	948=00	4,236=00
5	Token Tax	-	1960=00	1960=00	1960=00	-
	<b>Total</b>	<b>1,72,945=40</b>	<b>1,83,540=00</b>	<b>3,56,485=40</b>	<b>2,18,201=00</b>	<b>1,38,284=40</b>

The Panchayat has collected an amount of Rs. 2,18,201 =00 towards the various taxes during the year 2016-17. The tax collection is only 61.20% out of total demand. The position of the Panchayat in respect of collection of taxes is not satisfactory. The lethargic nature of the Village Panchayat in recovering of Taxes has resulted in accumulation of these arrears. Over the years, arrears of revenue recoverable has gone up considerably and the Panchayat failed to give due attention in collecting of revenue as well as accumulated arrears. The overall arrears of taxes are mounting year by year. As specially House Tax & Professional Tax. As per Sub-Section (3) of Section 154 of the Goa Panchayat Raj Act, 1994, Vp s 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. Therefore, the VP is required to take remedial action for recovery of all outstanding taxes along with the prescribed penalty from the defaulters and Assessment/Revision of taxes as well.



4) CONSTRUCTION ACTIVITIES/CONSTRUCTION LICENCE

V.P. Sarpanch had certified vide Certificate No VP/QT/PER/Const-Licence/2017-18/163 dated 12/05/2017 that he had issued 02 nos. of construction licenses and *one* Renewal license during the year 2016-2017. And an amount of Rs.98,404/- was recovered as license fees during the year 2016-17. The fees are charged as per estimate certified by Civil Engineer. Relevant records are seen in audit.

5) ILLEGAL CONSTRUCTION

V.P Sarpanch certified vide Certificate No. VP/QT/PER/III. Const/Report/2017-18/181 dated 12/05/2017 that he had not detected any illegal construction cases during the year 2016-2017. The details of illegal construction cases are as follows

1) Nos. of Illegal Construction cases on 01/04/2016	77
2) Illegal Construction cases detected during the year 2016-17	-
3) Nos of illegal construction cases settle/ disposed during the year 16-17	-
<b>Total cases pending for settlement upto 31/03/2017</b>	<b>77</b>

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 VP's permission. There are 77 cases of illegal constructions in the Village Panchayat as on 31/03/2017. Non regularization of above illegal constructions resulted in loss of revenue of the Panchayat. The Village Panchayat should take corrective action in the matter immediately. Action taken and result thereof may be intimated to audit.

6) REFUND OF E.M.D AND S.D.

It has seen that the V.P. has a balance of Rs. 0.55 as E.M.D and Rs. 1.10 S.D. as on 31/03/2017. As per the section 19 of C.P.W.D. Manual 2007, 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 /SD's which is lying with the Panchayat for more than three years.



### 8) TIME BOND CLAIM

It may be noted that the time bound claims such as Electricity, Telephone, Water should be cleared within the prescribed date to avoid additional burden expenditure to the Panchayat in the form of penalty due to delay in the settlement of bills.

### 9) VIOLATION OF STATUTORY PROVISION TOWARDS PROVIDENT FUND BENEFITS

As per para 5 of order No. 35/OP/PAN/EMP/2000 dated 06/03/2003 published in the official Gazette Govt. of Goa, it is stated that permanent employee shall be entitled for the benefits of employees Provident Fund. The amendment of the said order was published in the official gazette of Govt. of Goa under No. 35/DP/PAN/EMP/2006 dated 25/01/2007 under the title Goa Panchayat (Staffing Pattern , Scale of Pay & mode of recruitment of staff of Panchayats first Amendment ) order , 2006 clause 5 stated that permanent employee of the Panchayat shall be entitled for EPF, Gratuity, Pensionary benefits etc. Also, the circular No. 19/33/DA/PAN/STAFF/PAN/05/3947 dated 18/11/2005 and 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 Panchayats. However, it was noticed that except Village Panchayat Secretary, no recoveries or provision towards provident fund and benefits have been made applicable to other regular staff of the Panchayats. Non-recovery of provident fund from the monthly salaries of the regular staff amounts to violation of Employees Provident Funds regulations.

Appropriate action may be taken against the above referred order and subsequent Amendments/Notifications/Circulars/Orders (if any) issued in this regards by the Government from time to time & result may be intimated to audit.

### 10) NON FILING OF E-TDS RETURNS WITH INCOME TAX DEPARTMENT & ASSESSING OF STAFF

The Panchayat is recovering TDS (Tax Deduction at Source) from the contractor bills and remitting to the Government Treasury under appropriate head of account. However, it is observed that quarterly TDS Returns for recovery of Income Tax is not being filed online which has been made



mandatory by Income Tax Department. Further, every employer (DDO) should deduct Income Tax at source in monthly installment on salaries disbursed by him to his employees, and accordingly quarterly TDS returns for the recovery of Income Tax has to be filed online on quarterly basis, The final adjustment of Income Tax, should made from the last salary payable before the end of the March. Whereas, in your case it is observed that no Income Tax has been deducted nor it is feel compulsory to do so. Any fine /penalty levied by the Income Tax Department on late payment have to be borne by the person responsible for late remittance.

### 11) SURETY BOND OF V.P. SECRETARY

The V.P. secretary is handling cash transactions of the village Panchayat , however, the mandatory security/Surety bond has not been furnished by the secretary. In this connection it is noticed that the Goa Panchayat (Accounts, Audit and Custody of Funds) Rules, 1997 provides under rules 4(3) the Secretary shall furnished a security in such form and for such amount as may be specified by Director. 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.

### 12) COLLECTION OF MARKET/JATRA FEES (SOPO)

On-going through the public auction file, it is seen that the annual public auction for the period from 01/01/2017 to 31/12/2017 was conducted on 12/12/2016 at 11.00 am in the Panchayat premises to award contract of Sopo collection i.e. Market/Jatra fees within its jurisdiction by publishing Notice No. VP/QT/PER/Auction-Notice/2016-17/798 dated 30/12/2016. The initial bid amount was fixed to Rs. 25,000/-. In response to above notice total five contractors participated in the auction. The higher offer being that of Shri. Albesh B. Talkar r/o Talwada – Querium, Pernem Goa, of Rs. 91,000/- have been accepted by the Panchayat. The contractor had paid bid amount in two equal instalments ie vide receipt no. 282/09 dt. 12/12/2016 Rs. 50,000/- and 282/28 dt. 17/12/2016 Rs. 41,000/-. Necessary agreement has been executed between Panchayat and contractor.

### 13) WORKS

The Panchayat has undertaken and paid for 05 work during the year 2016-17 as per the statement of works submitted to audit. The relevant work file



under the act shall get themselves register under section 7 of the Act with the registering authority of the labour Department. Such institutions are required to mandatorily deduct 1% of the total cost from the bills at the time of making payment to the contractors. The VP before remitting the amount of cess to the Goa Building & Other Construction Workers Welfare Board can deduct 1% of the total Cess amount collected for their administrative expenses.

**15) FINANCIAL POSITION OF THE PANCHAYAT DURING THE YEAR 2016-17**

The Panchayat is having an amount of Rs. 28,37,874=53 in their Panchayat Fund Account as on 31/03/2017. This shows that the financial position of the Panchayat is satisfactory during the year. However, Panchayat should make sincere efforts to recover the amount of arrears of Taxes / Rents along with prescribed penalty from the defaulters, in order to further strengthen the financial position of the Panchayat.

**16) ANNUAL ACTION PLAN**

As per section 238 of Goa Panchayat Raj Act, 1994 the VP is required to submit their annual action plans to the Zilla Panchayat, who is in turn would consolidate and forward the same to District Planning Committees for the development work to be undertaken during the next financial year. Further, Government of Goa has framed Rules under Goa Panchayat (Constitution, Power and Functions of Ward Development Committees and preparation of Annual Development Plan) Rules, 2008 so as to guide the Village Panchayats in preparation of Annual Action Plans.

In this connection, it is observed that Panchayat had not prepared any plans so far for preparation of Annual Action Plan which is contrary to the provision of the Panchayat Raj Act.

**17) FUNCTION OF THE GRAM SABHA**

1. The Village Panchayat should constitute two Supervisory Committees as per the section 6 (2) of the Goa Panchayat Raj Act / Rules to supervise the Panchayat works, Schemes and other activities. The committees should submit their report to the Panchayat and place the copy of the report in the Gram Sabha Meeting for an appropriate decision.
2. As per Section 6 (8) of the Act *ibid*, the Panchayat should constitute two or more Ward Development Committees for keep proper on development activities of wards.
3. As per Section 6 (3) of the Act *ibid*, the Government should constitute Vigilance Committee to oversee the different works/schemes and other activities of the Panchayat.



**18) GENERAL**

As per the system in vogue, the Block Development Officer (BDO) should conduct at least three inspections and Extension officer VP (EOVP) five of the Village Panchayat.

**a) Inspections**

	<u>B.D.O.</u>	<u>E.O.(VP)</u>
i) Prescribed	03	05
ii) Actually carried out	02	04

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.

b) The B.D.O. should also ensure to take appropriate action on the following points:

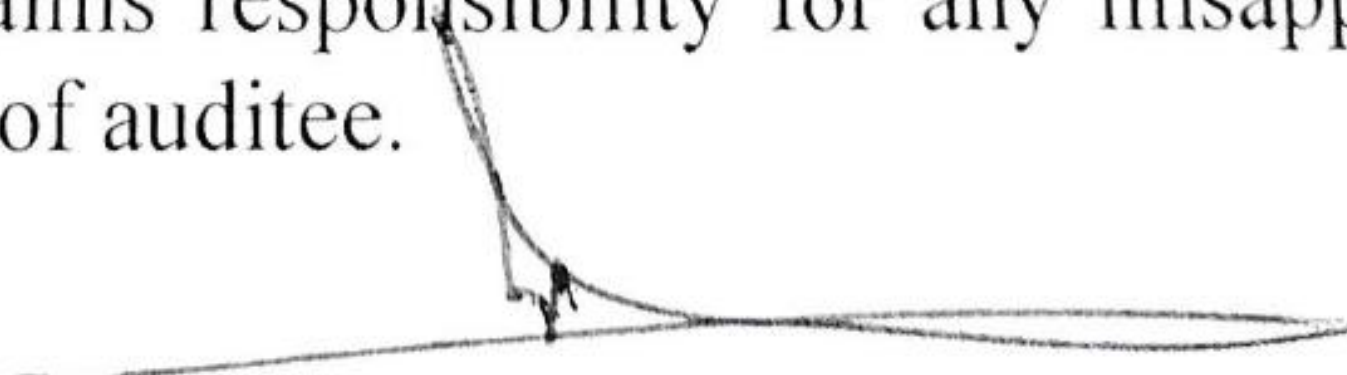
As per Rule 4 (3) of the Goa Panchayat (Accounts, Audit and Custody of Funds) Rule 1997, the Secretary shall furnished the security bond in such a form and for such an amount as may be prescribed by the Director of Panchayat.

- c) As per Section 113 (1) of the act, the salary and allowances of the Secretary shall be drawn from the Panchayat funds.
- d) 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.
- e) 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. Rigorous efforts should be made to comply with the audit observations without further delay.

**DISCLAIMER**

The inspection report has been prepared on the basis of information furnished and made available by the *Village Panchayat QUERIM -TIRACOL*. The office of the Directorate of Accounts disclaims responsibility for any misappropriation and/or non information on the part of auditee.



Dy. Director of Accounts/IC  
Directorate of Accounts  
Panaji-Goa



## QUERIM-TIRACOL VILLAGE PANCHAYAT

### CASH BOOK

The Cash book is checked during the course of audit. The closing balance as per the cash book as on 31/03/2017 is Rs. 41,96,048=53. The details of the closing balance as per the Cash Book as on 31/03/2017 are as follows:-

1	Closing Balance as per Corporation Bank A/c No. 348200101000427 Rs. 17,39,342=28	
	Closing balance as per the Cash book	Rs. 17,39,342=28
2	Closing Balance as per Corporation Bank A/c No. 348200101000428 Rs. 912=62	
	Closing balance as per the Cash book	Rs. 912=62
3	Closing Balance as per Corporation Bank A/c No. 348200101000429 Rs. 6,44,301=00	
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	Closing balance as per the Cash book	Rs. 13,60,444=63
8	Cash in Hand	Rs. 5,652=00
	Closing balance as per Cash Book as on 31/03/2016	Rs. 41,96,048=53

After verification the above bank closing balances as per cash book are found to be tallied with the closing balances as per the bank figures as on 31/03/2017.

*[Signature]*  
Auditor  
Inspection Cell



Form No. 10

(See Rule 21(a) and 23 of THE GOA PANCHAYAT (ACCOUNT, AUDIT AND CUSTODY OF FUND) RULES 1997)



ANNUAL ACCOUNT OF INCOME AND EXPENDITURE  
OF QUERIM - TIRACOL, PENEM-GOIA PANCHAYAT FOR THE YEAR 2016-2017

Particulars of Income	Amount	Particulars of Expenditure	Amount
Income		Expenditure	
		Budget Head	
1) Closing of the last year	29,41,531.62	1) Administration	17,84,579.00
Budget Head			
2) Grants from Government	29,73,757.00	2) Sanitation Public Health and Family Welfare.	21,000.00
a) Special Rs. 25,69,235/-			
b) General Rs. 4,04,522/-			
3) Other Grants	8,47,484.00	3) Public Works	10,23,531.00
a) Local Authorities			
MGINREGS Rs. 3,53,000/-			
b) Private Fin. 4,94,484/-		4) Planning and Development	---
4) Proceeds of taxes fees etc. under Sec. 153 of the Act.	4,46,715.00	5) Social Welfare	21,600.00
5) Proceeds of other loans etc.	---	6) Education and Culture	15,775.00
6) Sales Proceeds.	13,300.00	7) Rural Housing	---
7) Extraordinary	3,10,464.25	8) Drinking water	---
		9) Poverty alleviation Programs	---
		10) Libraries	10,393.00
		11) Rural Sanitation	90,822.50
		12) Construction and maintenance of slaughter house and cattle pounds	---
		13) Miscellaneous	369,502.84
		Expenditure Total	3337,203.34
Total Receipts	45,91,720.25	Closing Balance	41,96,048.53
Grand Total	75,33,251.87	Grand Total	75,33,251.87

N.B. Details of Receipts and Expenditure of the items may be given separately.

SARPANCH  
Village Panchayat Querim - Tiracol



SECRETARY  
Village Panchayat Querim - Tiracol  
Tal. Pernem - Goa





# TAIL OF THE BALANCE

S. No.	Name of the Bank	Account Number	Amount	Rs.
1.	Corporation Bank, Querim (Staff salary)	348200101000426	15,041=00	
2.	Corporation Bank, Querim (Panchayat fund)	348200101000427	17,39,342=28	
3.	Corporation Bank, Querim (Library)	348200101000428	912=62	
4.	Corporation Bank, Querim (XIV Fin)	34820101000429	6,44,301=00	
5.	Corporation Bank, Querim (Reserve fund)	34820101000430	2,80,277=00	
6.	S.B.2. Arambol (Staff salary)	11485365311	13,60,444=63	
7.	S.B.2. Arambol (MGNREGS)	30533868615	1,50,078=00	
8.	Cash in hand		5,652=00	
	Total		41,96,048=53	

## DETAILS OF FUNDS

1.	Govt. Grants	7,61,788=00	
2.	R.D.A. Grants	1,50,078=00	
3.	E.M.D.	55,653=00	
4.	Security	1,10,378=00	
5.	Income Tax	NIL	-
6.	Royalty	NIL	-
7.	Any other	NIL	-
8.	Reserve Fund	2,80,277=00	
9.	Panchayat Fund.	28,37,874=53	
	Total	41,96,048=53	

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.

SARPANCH

Village Panchayat Querim - Tiracol

Tal.: Pernem - Goa

The difference of Rs.

Book is due to be the reason that:-

SECRETARY

Difference if any Village Panchayat Querim - Tiracol

Tal.: Pernem - Goa

Between the Pass book and Cash

## 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.

Deputy Director of Accounts/Insp.  
Government of Goa.