

Audit of Accounts of Panchayats
quick action by the Panchayat
Samiti in the --

GOVERNMENT OF MAHARASHTRA,
Rural Development Department,
Government Circular No. VPS 86768 (420) 4215-E
Sachivalaya, Bombay. 32, 3rd February 1968.

It has come to the notice of Government that Panchayat Samitis have not taken any action on the copy of the audit note in respect of the audit of accounts of a Panchayat on the ground that no report has been received from the concerned Gram Panchayat. In accordance with the provisions of sub-section (i) of Sec. 140 of the Bombay Village Panchayat Act, 1958, a copy of the audit note is to be forwarded inter alia to the Panchayat Samiti also within one month of the completion of the audit. In accordance with sub-section (2), the Panchayat has to remedy the defect or irregularities pointed out in the note within three months from the receipt of the audit note and send to the Panchayat Samiti within that period of three months a compliance report or any explanation in regard to such defects or irregularities. The Panchayat Samiti is competent to send to the Collector within one month from the date of receipt of the explanation or the report of compliance or in the event of the Panchayat failing within the prescribed period of three months, to give such compliance report or explanation, a report of its decision and forward a copy of such report to the auditor and the Panchayat. [vide sub-section (4)]

The Chief Executive Officers are therefore requested to bring the relevant provisions to the notice of all the Block Development Officers and to advise them to take requisite action on the audit note regarding the audit of accounts of a Panchayat, whether or not an explanation or a compliance report is received from the Panchayat viz to place the audit note before the Panchayat Samiti and to send a report of its decision to the Collector with a copy of the report to the auditor and the Panchayat, within the prescribed period.

By order and in the name of the Governor of Maharashtra,

OFFICE OF THE COLLECTOR,
RATNAGIRI
8 FEB 1968

P. Aridur
Under Secretary to Government of Maharashtra,
Rural Development Department.