

Inspection report of the accounts of Village Panchayat-Agonda of Canacona Block for the year 2021-22 and 2022-23.

Part - I:
2021-2022

Name of Sarpanch : Shri. Badal Gaunker 01/04/2021 to 31/03/2022

Name of Secretary : Shri. Damondar Kankonkar 01/04/2021 to 16/05/2021

Shri. Amol Naik Gaonkar 17/05/2021 to 31/03/2022

2022-2023

Name of Sarpanch : Shri. Badal Gaunker 01/04/2022 to 20/06/2022

Smt. Fatima Rodrigues 10/08/2022 to 31/03/2023

Administrator : Shri. Bhiva Velip 21/06/2022 to 09/08/2022

Name of Secretary : Shri. Amol Naik Gaonkar 01/04/2022 to 31/03/2023

A) Name of audit party and their designation:

1. Kenlee Ferrao : Assistant Accounts Officer
2. Shivram Jamuni : Accounts Clerk
3. Prajyot Dabholkar : LDC

C) Date of audit : 09/01/2024 to 10/01/2024

D) Period of audit : 01/04/2022 to 31/03/2023

Part II – Introductory

The audit of the accounts of Village Panchayat, Cotigao of Canacona block for the year 2022-2023 was carried out by the office of the Jt. Directorate of Accounts, South Branch, Margao under the supervision of Shri. Leslie Moraes, Dy. Director of accounts / Inspection South Branch, Margao.

The Village Panchayat was sanctioned the following administrative grants during the year 2022-23.

1) 2021-22

a) Matching Grants Rs. 268293=00

2) 2022-23

b) Matching Grants Rs. 120281=00

1

Part III: The Village Panchayat is maintaining the accounts in Form I to X 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 and developmental grants).

I – Summary of Accounts:

	2021-22	2022-23
Opening balance during the year	24489767.13	27062145.63
Receipts during the year	11867499.00	8768484.00
Expenditure during the year	9295120.50	10982407.50
Closing balance as on 31st march	27062145.63	24848222.13

Details of funds available:

Sr .N o	Details of Funds	2021-22	2022-23
1.	Govt. Grants	9790450.00	6875951.00
2.	EMD	112474.00	193049.00
3.	Security Dep.	611090.00	673444.00
4.	Labour Cess	35649.00	228263.00
5.	Royalty	17301.00	31398.00
5.	Panchayat Fund	16495181.63	16846117.13
	TOTAL	27062145.63	24848222.13

The liabilities of the Panchayat

Sr. No.	Details of Funds	2021-22	2022-23
1.	Govt. Grants	9790450.00	6875951.00
2.	EMD	112474.00	193049.00
3.	Security Dep.	611090.00	673444.00
4.	Labour Cess	35649.00	228263.00
5.	Royalty	17301.00	31398.00
	TOTAL	10566964.00	8002105.00

Part-IV

Grants: 2021-22

The details of grants sanctioned utilized and unspent grants as on 31/03/2022 are as follows:

Sr. no.	Type of grants	Op Balance	Grants received	Grants utilized	Balance as on 31/03/2022
1.	Staff salary	--	1000000.00	1000000.00	0.00
2.	Members salary	343897.00	405000.00	641250.00	107647.00
3.	GIA Dev. Grants	1674613.00	0.00	0.00	1674613.00
4.	Village lib grants	88643.00	210000.00	298643.00	0.00
5.	XIVth Finance	4029144.00	0.00	3615265.00	413879.00
6.	XVth Finance	1229713.00	1240991.00	0.00	2470704.00
7.	Golden Jubilee grants	123607.00	0.00	0.00	123607.00
8.	Garbage grants	0.00	210000.00	210000.00	0.00
9.	60 th liberation grants	0.00	5300000.00	300000.00	5000000.00
10.	Biodiversity	0.00	500000.00	500000.00	0.00
11.	Covid 19	0.00	50000.00	50000.00	0.00
	TOTAL	7489617.00	8915991.00	6615158.00	9790450.00

Out of the grants sanctioned an amount of **Rs. 9790450.00** is remained unspent as on 31.03.2022. As per the instructions from the sanctioning authority the grants sanctioned for development works should be utilized within the stipulated period i.e. within a year of sanction or else refunded back to sanctioning authority immediately. If the unspent grants are required to be utilised beyond stipulated period permission of sanctioning authority is required to be obtained. The opening balance of IVth finance has been rectified to Rs. 4029144.00

Grants:

2022-23

The details of grants sanctioned utilized and unspent grants as on 31/03/2023 are as follows:

Sr. no.	Type of grants	Op Balance	Grants received	Grants utilized	Balance as on 31/03/2023
1.	Staff salary	0.00	1250000.00	1250000.00	0.00
2.	Members salary	107647.00	335250.00	369000.00	73897.00
3.	GIA Dev. Grants	1674613.00	0.00	717239.00	957374.00
4.	Village lib grants	0.00	231000.00	231000.00	0.00
5.	XIVth Finance	413879.00	0.00	413879.00	0.00
6.	XVth Finance	2470704.00	1292637.00	3042268.00	721073.00
7.	Golden Jubilee grants	123607.00	0.00	0.00	123607.00
8.	Garbage grants	0.00	210000.00	210000.00	0.00
9.	60 th liberation grants	5000000.00	0.00	0.00	5000000.00
10.	Covid 19	0.00	0.00	0.00	0.00
11.	LIC Bima	0.00	100000.00	100000.00	0.00
	TOTAL	9790450.00	3418887.00	6333386.00	6875951.00

Out of the grants sanctioned an amount of **Rs. 6875951.00** is remained unspent as on 31.03.2023. As per the instructions from the sanctioning authority the grants sanctioned for development works should be utilized within the stipulated period i.e. within a year of sanction or else refunded back to sanctioning authority immediately. If the unspent grants are required to be utilised beyond stipulated period permission of sanctioning authority is required to be obtained.

V - Budget:

1. The Budget estimate and the actual income and expenditure for the year **2021-22** are as follows:

INCOME

Budget Estimate

Actual

Variation

Rs. 16460000=00

Rs.11867499.00

Rs. 4592501.00

<u>BudgetEstimate</u>	<u>EXPENDITURE</u> <u>Actual</u>	<u>Variation</u>
Rs. 19500000=00	Rs.9295120.50	Rs.10204879.50

2. The Budget estimate and the actual income and expenditure for the year **2022-23** are as follows:

<u>BudgetEstimate</u>	<u>INCOME</u> <u>Actual</u>	<u>Variation</u>
Rs.16185000=00	Rs. 8768484.00	Rs.7416516.00

<u>BudgetEstimate</u>	<u>EXPENDITURE</u> <u>Actual</u>	<u>Variation</u>
Rs.33159000=00	Rs. 10982407.50	Rs.22176593.00

The budget estimate prepared by the Panchayat is unrealistic/fictitious as there are huge variations in the actuals.

PART IV-Current Audit:

Section A(a)- Introductory:

b)Outstanding paras of previous audit.

c) The position of outstanding paras of previous audit areas follows:

Sr.No	Year	Openin g balance	Paras droppe d	Paras outstanding as on 31/03/19
1.	1994 -95	2	--	2(para 2(a) 3(a)
2.	1995 -96	2	--	2(para 2(a)(b)(h) 3(1)(2)(3)
3.	1996 -97	3	--	3(para2,3&4)
4.	1997 -98	1	--	1(para2(e)i(iv))
5.	1998 -99	1	--	1(para3(A)(1),2,4,5 B & C)

6.	1999 - 2000	1	--	1(para 3)
7.	2000 -01	3	--	3(para3,6 & 7 (4)
8.	2001 -02	2	--	2(para3 &7)
9.	2002 -03	2	--	<u>2(para7(3)(5)(c)&(6)</u>
10.	2004 -05	1	--	1(para 1(2))
11.	2006 -07	9	--	9(para 1 to 9)
12.	2007 -08	4	--	4(para 5,6,13 &)
13.	2008 -09	1	--	1(para 9)
14.	2009 -10	1	--	1(para 13)
15.	2010 -11	4	--	4(para 7(i)11(sr.No.1to6)13(sr.No.1to6)1 4(a)
16.	2013 -14	11	7	4(para 5 Sr.No.1to6,6,7,11(c)
17.	2014 -15	12	9	3(para 7,8,9(1,3,4)
18.	2015 -16	12	8	3(para8,9,10)
19.	2016 -17			
20.	2017 -18	12	8	4(para 5,9,10(a)(c),& 12(a)

The village Panchayat has not taken any initiative to comply the previous audit observations. The village Panchayat secretary should put in some efforts and comply the outstanding audit paras and show in the next audit.

Audit 201

Para 1- Financial position:- Dropped and commented in current audit.

Para 2 -Cash book - -do-

Para 3- Demand , collection and arrears of taxes.- -do-

Para 4-Rental- -do-

Para 5- Works : Maintained

Para 6- Construction license – Dropped and commented in current audit.

Para 8- Annual action plan – dropped and commented

Para 9- Maintenance of registers.-Sr.1, Maintained.

Para 10(a)- Provident Fund– Maintained.

(b) Salary Reserve Fund : Dropped and commented

(c) Pensionery benefits : Maintained

Para 12(a)- Departmental Inspection: Maintained

(b) Gramsabhas : Dropped and commented.

(c) Administrative Report : -DO -

Current Audit 2021-22 to 2022-2023

Para 1- Financial position:-

The financial position of village Panchayat is good . The closing balance as per cash book as on 31.3.2022 is Rs.27062145=63 out of which Rs. 16495181.63 is Panchayat fund.

The financial position of village Panchayat is good . The closing balance as per cash book as on 31.3.2023 is Rs.24848222=13 out of which Rs. 16846117.13 is Panchayat fund.

PARA 2 – Cash Book: 2021-22

The closing balance of Village Panchayat as per cash book as on 31.03.2022 is Rs. 27062145=63 the details of closing balance is as follows:-

Sr .n o.	Name of the bank account no.	Balance as per cash book	Balance as per pass book	Difference
1	SBI A/c no.- 4694	12820681=3 4	12801600=3 4	19081=00
2	SBI A/c no.4707	1209752=07	1209752=07	NIL
3	SBI A/c no.4356	1131162=00	1131162=00	NIL
4	SBI A/c no.2784	1538052=30	1538052=30	NIL
5	SBI A/c no.1413	117255=70	117255=70	NIL
6	SBI (FDR)A/c 4307	2268669=00	2268669=00	NIL
7	The Goa state co-op Bank(FDR) A/c	650020=00	650020=00	NIL
8	HDFC (FDR)	162726=00	162726=00	NIL
9	HDFC A/c 0030	21495=85	21495=85	NIL

10	SBI (current)A/c no.1992	1136069=02	1308258=02	-172189=00
11	Bank of Baroda 0300	3483343=00	3483343=00	NIL
12	Bank of Baroda XV Finance	2517883=00	2517883=00	NIL
13	Cash in office	5036=35	5036=35	NIL
	CLOSING BALANCE	27062145=6 3	27215253=1 3	-153108

RECONCILIATION:

The difference of Rs. -153108=00 between the **Pass Book** and **Cash Book** is due to the reason that :

1. The State Bank of India a/c no 4694

Balance as per Cash Book **Rs.**
12820681=34

Less: Salary issued to librarian but not deducted from

Cash Book Rs. 21000=00

Add: Jio & EMD Cheque issued but not presented to Bank Rs.
1919=00

Balance as per Pass Book **Rs.**
12801600=34

2. The State Bank of India a/c no 1992

Balance as per Cash Book Rs.
1136069=02

Add: Cheque issued but not realised as on 31/03/2023

1. Cheque no.1100 dtd 31 / 03 /2023 Rs.
30000=00

2. Cheque no.1101 dtd 31 / 03 /2023 Rs.
48000=00

3. Cheque no.1102 dtd 31 / 03 /2023 Rs.
36000=00

4. Cheque no.1103 dtd 31 / 03 /2023 Rs.
8000=00

5. Cheque no.1093 dtd 24 / 03 /2023
4182=00

Rs.

6. Cheque no.1093 dtd 24 / 03 /2023
5240=00

Rs.

EMD NEFT received but not accounted on Cash Book Rs. 40767=00

Balance as per Pass Book

1308258=02

Rs.

Observation in Cash Book:

Total receipt books used is 12 Nos from 04/85 to 15/84 and unused receipt books is 15 Nos from 16/100 to 30/100.

2022-2023

The closing balance of Village Panchayat as per cash book as on 31.03.2023 is Rs. 24848222=13 the details of closing balance is as follows:-

Sr .n o.	Name of the bank account no.	Balance as per cash book	Balance as per pass book	Difference
1	SBI A/c no.- 4694	12506415=8 4	12487334=8 4	19081=00
2	SBI A/c no.4707	1001019=07	1072269=07	-71250=00
3	SBI A/c no.4356	569737=00	569737=00	NIL
4	SBI A/c no.2784	1563801=30	1563801=30	NIL
5	SBI A/c no.1413	120931=70	120931=70	NIL
6	SBI (FDR)A/c 4307	2268669=00	2268669=00	NIL
7	The Goa state co-op Bank(FDR) A/c	685786=00	685786=00	NIL
8	HDFC (FDR)	171019=00	171019=00	NIL
9	HDFC A/c 0030	21985=85	22148=85	-163.00
10	SBI (current)A/c no.1992	39751=02	39751=02	NIL
11	Bank of Baroda 0300	5046350=00	5046350=00	NIL
12	Bank of Baroda XV Finance	852730=00	852730=00	NIL
13	Cash in office	26=35	26=35	NIL
	CLOSING BALANCE	24848222=1 3	24900554=1 3	-52332

RECONCILIATION:

The difference of Rs. -52332=00 between the **Pass Book** and **Cash Book** is due to the reason that :

1. The State Bank of India a/c no 4694

Balance as per Cash Book **Rs.**
12506415=84

Less: Salary issued to librarian but not deducted from

Cash Book Rs. 21000=00

Add: Jio & EMD Cheque issued but not presented to Bank Rs.
1919=00

Balance as per Pass Book **Rs.**
12487334=34

2. The State Bank of India a/c no 4707

Balance as per Cash Book **Rs.**
1001019=02

Add: Cheque issued but not realised as on 31/03/2023

1. Cheque no.2237 dtd 18 / 03 /2023 Rs.
38000=00

2. Cheque no.2238 dtd 18 / 03 /2023 Rs.
33250=00

Balance as per Pass Book **Rs.**
1308258=02

2. HDFC a/c no 0030

Balance as per Cash Book **Rs.**
21985=85

Add: Interest not Accounted on Cash Book as on 31/03/2023 Rs.
163.00

Balance as per Pass Book **Rs.**
22148=85

Observation in Cash Book:

Total receipt books used is 22 Nos from 15/85 to 36/10 and unused receipt books is 14 Nos from 37/100 to 50/100.

Para 3 – Demand , collection and arrears of taxes: 2021-22

The position of taxes collected, arrears outstanding as on 31/03/2022 are as follows:

Sr. no.	Type of taxes	Opening Balance	Current demand	Collection	Balance as on 31/03/2022
1	House tax	307947.00	234673.75	157065.00	385555.75
2	Prof. tax	83260.00	18300.00	8396.00	93164.00
3	Cycle Tax	5282.00	184.00	0.00	5466.00
4	Dog Tax	1874.00	62.00	0.00	1936.00
5	Cart Tax	1359	39.00	0.00	1398.00
	TOTAL	399722	253258.75	165461.00	487519.75

The closing balance of Cycle tax is Rs. 5282.00. Dog Tax Rs. 1874.00 and Cart Tax Rs.1359.00 may be considered as on 31.03.2021. The collection of various taxes collected by Panchayat is **20.23%** of the opening balance and demand billed during the year 2021-22, the collection is less compared to previous year. The V.P 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 be reported to audit.

The position of taxes collected, arrears outstanding as on 31/03/2023 are as follows:

2022-23

Sr. no.	Type of taxes	Opening Balance	Current demand	Collection	Balance as on 31/03/2023
1	House tax	385555.75	242498.75	245718.00	382336.50
2	Prof. tax	93164.00	18300.00	6775.00	104689.00
3	Cycle Tax	5466.00	184.00	0.00	5650.00
4	Dog Tax	1936.00	62.00	0.00	1998.00
5	Cart Tax	1398.00	39.00	0.00	1437.00
	TOTAL	487519.75	261083.75	252493.00	496110.50

The collection of various taxes collected by Panchayat is **33.72%** of the opening balance and demand billed during the year 2022-23, the collection is less compared to previous year. The V.P 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 be reported to audit.

Para 4 – Rentals:

2021-22

The Village Panchayat Agonda has leased out 2 out of its 2 premises on rents basis. The details are as follows:

Sr. No	Name of the lessee	Opening balance	Current Demand	Collection	Balance as on 31-03-2022
01	State Bank of India	16727.00	183516.00	183516.00	16727.00
02	Electricity Department	36708.00	57360.00	17208.00	76860.00
	Total	53435.00	240876.00	200724.00	93587.00

The Village Panchayat has recovered the total rent of Rs. **93587.00** of 2 premises as on 31/03/2021.

2022-23

The Village Panchayat Agonda has leased out 2 out of its 2 premises on rents basis. The details are as follows:

Sr. No	Name of the lessee	Opening balance	Current Demand	Collection	Balance as on 31-03-2023
01	State Bank of India	16727.00	183516.00	183516.00	16727.00
02	Electricity Department	76860.00	57360.00	25812.00	108408.00
	Total	93587.00	240876.00	209328.00	125135.00

The Village Panchayat has recovered the total rent of Rs. **125135.00** of 2 premises as on 31/03/2023.

Para 5 - Works:

The work file was checked by audit team. The documentation was found to be correct and in order for the year 2021-22 and 2022-23.

Para 6 (a) Construction License:-

2021-22 : Village panchayat has not issued any construction license.

2022-23 : Village panchayat has issued 01 construction license and collected amount of **Rs. 79670.00/-** as license fee.

(b) Illegal construction:- There are no illegal construction cases pending with the V.P. during the year 2021-22 to 2022-23.

Para 7 Furnishing of Surety bond by Village Panchayat Secretary:

The Village Panchayat Secretary has furnished Surety Bond as required under Section 4(3) of the Goa Panchayat Act 1997, and it is valid upto 17/01/2025.

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. V.P. Agonda has done the Annual Action Plan for the year 2021-22 and 2022-23.

Para 9 – Maintenance of register:

1] Paybill Register: Pay bill Register is maintained by the Panchayat

2] Security Deposit/EMD: These Registers are maintained by the Panchayat. The outstanding balances of Security Deposit is Rs.611090/- and EMD is Rs.112474/- as on 31/03/2022 and Outstanding balances of Security Deposit is Rs.673444/- & EMD is Rs.193049/- as on 31/03/2023.

3] Court case Register: As per the Register maintained there are no cases pending with the V.P. as on 31.03.2023

4] Service Books: The Service books and leave accounts of staff were checked and found in order except a few observations were noticed.

1.Smt. Idina Fernandes , Peon of V.P as per service book verification VIth Pay fixation has taken wrongly from 01/01/2006 same should be refixed under pay band 5200-20200 grade pay 1800 with effect from 01/01/2006 as she has completed her job training as per circular no. 8/21/2008 fin(R& Cont) part.1 dated 15/04/2008.

Para 10 (a) Provident Fund: The benefit of employees Provident Fund Scheme has been not extended to the regular staff of V.P. as on 31/03/2023. Same may be done and compliance shown to the next audit.

(b) Salary Reserve Fund:

The Village Panchayat of Agonda has created / maintained Salary Reserve Fund and the total amount is Rs. 2268669.00 as on **31/03/2023** which is equivalent of three months salary of the staff.

(c) Reserve for Pensionary Benefits: V.P. has to reserve 2.5% as Reserve Fund for Pensioners benefit etc. to the staff working in the Panchayat. These provision has not been made by the Panchayat, same be made immediately and compliance reported to audit.

Para 11 – Vouchers

1. Vr. No. 29 dated 11/05/2021 for Rs.24110/- paid to R. K. Printers towards purchase of stationery items. Quotation file not produced for verification.
2. Vr. No. 10, 101, 204, 223 Revenue stamps are not affixed.

Para 11 – Formation of Committee:

The following committees have been constituted by the Village Panchayat:

1. Development Committee Sec. 6(8)
2. Supervisory Committee Sec 6(2)
3. Standing Committee Sec6(3)
4. Village Development Committee.

Para 12 – (a) Departmental Inspection:

2021-22 : The BDO and EO(VP) has not conducted any inspection during the year.

2022-23 : The BDO has conducted 01 inspection and EO(VP) Has conducted 02 ins during the year.

(b) Gran Sabhas:

2021-22 :

The Village Panchayat has conducted 02 nos. ordinary Gram Sabhas and 04 nos. special_Gram Sabhas.

2022-23 :

The Village Panchayat has conducted 04 nos. ordinary Gram Sabhas and 04 nos. special_Gram Sabhas.

(c) Administrative Report: The Village Panchayat has prepared the Administrative Report for the year 2021-22 to 2022-23 and submitted to BDO and copy endorsed to audit.

NOTE: The Inspection Report has been prepared on the basis of information furnished and made available to audit by the Secretary of Village Panchayat, Agonda, of Canacona Taluka. The office of the Jt. Director of Accounts, Margao – Goa disclaims any responsibility for any misinformation and / or non-information on the part of auditee.

Date: 07/02/2024

(Leslie Moraes)
Dy. Director of Accounts/Insp.