

**Inspection report of the accounts of Village Panchayat-Agonda of Canacona Block for
the year 2018-19,2019-20 and 2020-21.**

Part I

- A) 1. **Name of Sarpanch:** Shri.Pramod N. Faldessai- 01/04/2018 to 31/03/2021
2. **Name of secretary:** Shri. Sushant V. Lolyekar 01/04/2018 to 31/03/2021
B) **Name of Audit Party and their designation:**
1. Shri. Wilson Furtado, Asst. Accounts officer
2. Shri. Vaibhav Kurdikar, Accounts Clerk
3. Shri. Nitant Zambauliker, LDC
C) **Date of Audit:** 18/04/2022 to 21/04/2022
D) **Period covered by Audit:** 01/04/2018 to 31/03/2021 (3 YEARS) as for year 2021-22 reconciliation with bank are not yet ready (Letter enclosed).

Part II – Introductory

The audit of the accounts of Village Panchayat, Agonda of Canacona block for the year 2018-2021 was carried out by the office of the Jt. Directorate of Accounts, South Branch, Margao under the supervision of Shri. Walter D. Mello, Dy. Director of accounts / Inspection South Branch, Margao.

The Village Panchayat was sanctioned the following administrative grants during the year 2018-19, 2019-20, 2020-21 and 2021-22.

2018-19

Matching Grants	Rs.425000=00
Library Grants	Rs.187000=00
Staff salary	Rs.664800=00
Member Salary	Rs.270000=00
Garbage Grants	Rs.210000=00
XIV Finance grants	Rs.418854=00
TOTAL	Rs.2175654=00

Part III: The village panchayat is maintained .

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).

1. – Summary of Accounts:

a) Opening balance for the year 2018-19	Rs.16137499=29
b) Receipts during the year 2018-19	Rs.6338942=00
c) Expenditure during the year 2018-19	Rs.6759093=45
d) Closing balance as on 31/03/2019	Rs.15717347=84

2. Details of funds available:

2018-19

Government Grants	Rs.1792756=00
EMD	Rs.122303=00
Security Deposit	Rs.474655=00
Income Tax	NIL
Royalty	NIL
VAT	Rs.53922=00
GST	NIL
Panchayat funds	Rs.13273711.84
TOTAL	Rs.15717347=84

3. The liabilities of the Panchayat

2018-19

1)	Government Grants	Rs. 1792756=00
2)	EMD	Rs. 122303=00
3)	Security Deposit	Rs. 474655=00
4)	VAT	RS. 53922=00
5)	Income Tax	NIL
6)	Royalty	NIL
7)	GST	NIL
	TOTAL	Rs.2443636=00

Part-IV

GRANTS:

The position of grants received, utilized and balance outstanding as on 31/03/2019 are as follows:

The position of grants received, utilized and balance outstanding as on 31/03/2019 are as follows:

Sr. no.	Type of grants	Op Balance	Grants received	Grants utilized	Refunded	Balance as on 31/03/2019
1.	Staff salary	79016	664800	743816	-	--
2.	Members salary	227250	270000	457173	-	40077
3.	GIA Dev. Grant	1538847	--	1538847	-	NIL
4.	Village Library grants	89785	187000	223553	-	53232
5.	XIVth Finance	1600137	418854	443151	-	1575840
6.	Golden Jubilee grants	123607	-	-	-	123607
7.	Bhima gram scheme	50000	-	50000	-	-
8.	Garbage grants	-	210000	210000	-	-
	TOTAL	3708642	1750654	3666540	-	1792756

Out of the grants sanctioned an amount of Rs.1792756=00 is remained unspent as on 31.03.2019. 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 utilized beyond stipulated period permission of sanctioning authority is required to be obtained.

2019-20

Matching Grants	Rs.119520=00
Staff salary	Rs.860000=00
Member Salary	Rs.419250=00
GIA dev Grants	Rs.1674613=00
Garbage Grants	Rs.210000=00
XIV Finance	Rs.1006656=00
Library grants	Rs.137935=00
TOTAL	Rs.4427974=00

1. Summary of Accounts:

a) Opening balance for the year 2019-20 Rs.15717347=84

- b) Receipts during the year 2019-20 Rs.8065917=00
- c) Expenditure during the year 2019-20 Rs.2545212=85
- d) Closing Balance as on 31/03/2020. Rs.21238051=99

2. Details of funds available:

2019-20

- 1) Government Grants Rs.4981483=00
- 2) EMD Rs.140328=00
- 3) Security Deposit Rs.380732=00
- 4) VAT Rs.53922=00
- 5) Panchayat funds Rs.15681586.99

TOTAL Rs.21238051=99

3. The liabilities of the Panchayat

- 1) Government Fund Rs. 4981483=00
- 2) EMD Rs.140328=00
- 3) Security Deposit Rs. 380732=00
- 4) VAT Rs. 53922=00

TOTAL Rs. 5556465=00

II-Grants:

2019-20

The details of grants sanctioned utilized and unspent grants as on 31/03/2020 are as follows:

Sr. no.	Type of grants	Op Balance	Grants received	Grants utilized	Refunded	Balance as on 31/03/2019
1.	Staff salary	--	860000	718560	--	141440
2.	Member salary	40077	419250	--	--	459327
3.	GIA Dev. Works	--	1674613	--	--	1674613
4.	Village lib grants	53232	137935	191167	--	--
5.	XIVth Finance	1578840	1006656	--	--	2585496
6.	BHIMA gram (LIC)	--	100000	100000	--	--
7.	Golden Jubilee grants	123607	--	--	--	123607
8.	Garbage grants	--	210000	210000	--	--
	TOTAL	1795756	4408454	1219727	NIL	4984483

Out of the grants sanctioned an amount of **Rs.4984483=00** is remained unspent as on 31.03.2020. 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.

2020-21

Matching Grants	Rs.265139=00
Staff salary	Rs.757146=00
Member Salary	Rs.405000=00
Lib Grants	Rs..375000=00
XVth Finance	Rs.1229713=00
Garbage Grants	Rs.210000=00
XIVth Finance	Rs.1933486=00
TOTAL	Rs.5175484=00

1. Summary of Accounts:

a) Opening balance for the year 2020-21	Rs.21238051=99
b) Receipts during the year 2020-21	Rs.6816842=00
c) Expenditure during the year 2020-21	Rs.3565126=86
d) Closing Balance as on 31/03/2021	Rs.24489767.13

2. Details of funds available:

2020-21

Government Grants	Rs.7489617=00
EMD	Rs.115928=00
Security Deposit	Rs.321218=00
Royalty	Rs.5207=00
Labour cess	Rs.4868=00
Panchayat funds	Rs.16552929=13
TOTAL	Rs.24489767=13

3. The liabilities of the Panchayat

1) Government Grants	Rs. 7489617=00
2) EMD	Rs. 115928=00
3) Security Deposit	Rs. 321218=00
4) Royalty	Rs.5207=00
5) Labour cess	Rs.4868=00
TOTAL	Rs. 7936838=00

Grants:

2020-21

The details of grants sanctioned utilized and unspent grants as on 31/03/2021 are as follows:

Sr. no.	Type of grants	Op Balance	Grants received	Grants utilized	Balance as on 31/03/2020
1.	Staff salary	141440	757146	898586	--
2.	Members salary	459327	405000	520430	343897
3.	GIA Dev. Grants	1674613	--	--	1674613
4.	Village lib grants	--	375000	286357	88643
5.	XIVth Finance	2585496	1933486	486838	4032144
6.	XVth Finance	--	1229713	--	1229713
7.	Golden Jubilee grants	123607	--	--	123607
8.	Garbage grants	--	210000	210000	--
	TOTAL	4984483	4910345	2402211	7492617

Out of the grants sanctioned an amount of **Rs.7492617=00** is remained unspent as on 31.03.2021. 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 **2018-19** are as follows:

INCOME

<u>Budget Estimate</u>	<u>Actual</u>	<u>Variation</u>
Rs. 18560000=00	Rs.6338942=00	Rs.12221058=00

EXPENDITURE

<u>Budget Estimate</u>	<u>Actual</u>	<u>Variation</u>
Rs. 18220000=00	Rs.6759093=45	Rs.11460906=55

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2. The Budget estimate and the actual income and expenditure for the year **2019-20** are as follows:

INCOME

Budget Estimate

Rs.20430000=00

Actual

Rs.8065917=00

Variation

Rs.12364083=00

EXPENDITURE

Budget Estimate

Rs.19970000=00

Actual

Rs. 2545212=85

Variation

Rs.17424787=15

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3. The Budget estimate and the actual income and expenditure for the year **2020-21** are as follows:

INCOME

Budget Estimate

Rs.18560000=00

Actual

Rs.6816842=00

Variation

Rs. 11743158=00

EXPENDITURE

Budget Estimate

Rs.18220000=00

Actual

Rs.3565126=86

Variation

Rs.14654873=14

The Budget is approved by resolution of panchayat members.

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.

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

Sr.No.	Year	Opening balance	Paras dropped	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(para 2,3&4)
4.	1997-98	1	--	1(para 2(e)i(iv))
5.	1998-99	1	--	1(para 3(A)(1),2,4,5 B & C)
6.	1999-2000	1	--	1(para 3)
7.	2000-01	3	--	3(para 3,6 & 7 (4)
8.	2001-02	2	--	2(para 3 & 7)
9.	2002-03	2	--	2(para 7(3)(5)(c)&(6)
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)14(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(para 8,9,10)

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 2017-18

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

Para 8- Annual action plan – Maintained

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

Para 10(a)- Provident Fund– Maintained.

Para 12(a)- Departmental Inspection(b)(c)- -do-

Current Audit 2018-19,2019-20, 2020-21, 2021-22.

Para 1- Financial position:-

The financial position of village Panchayat is good . The closing balance as per cash book as on 31.3.2019 is Rs.15717347=84 out of which Rs. 13273711.84 is Panchayat fund.

31.3.2020 is Rs.21238051=99 out of which Rs.15681586.99 is Panchayat fund.

31.3.2021 is Rs.24489767=13 out of which Rs.16552929=13 is Panchayat fund.

PARA 2 – Cash Book: 2018-19

The closing balance of Village Panchayat as per cash book as on 31.03.2019 is Rs. 15717347=84 the details of closing balance is as follows:-

Sr. no.	Name of the bank account no.	Balance as per cash book	Balance as per pass book	Difference
1	SBI A/c no.- 4694	5261474=20	5262738=20	(-)1264=00
2	SBI A/c no.4707	1535975=87	1559975=87	(-)24000=00
3	SBI A/c no.4356	1999767=00	1999767=00	NIL
4	SBI A/c no.2784	1124381=30	1124381=30	NIL
5	SBI A/c no.1413	80578=00	80578=00	NIL
6	SBI (FDR)A/c	1863516=00	1863516=00	NIL
7	The Goa state co-op Bank(FDR) A/c	530957=00	530957=00	NIL
8	HDFC (FDR)	135637=00	135637=00	NIL
9	HDFC A/c	19542=85	19375=85	167=00
10	SBI (current)A/c no.	2416423=27	2416423=27	NIL
11	Bank of Baroda	721551=00	721551=00	NIL
12	Cash in office	27544=35	27544=35	NIL
	CLOSING BALANCE	15717347=84	15742444.84	-25097=00

RECONCILIATION:

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

Rs. 5261474=20

1) Cheque no. dtd / / (+) Rs 1264=00

Rs. 5262738=20

Rs. 1535975=87

1) Cheque no.81221 dtd / / (+) Rs. 24000=00

Rs. 1559975=87

Rs. 19542=85

1) Interest dtd / /	(-) Rs. 167=00
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Rs. 19375=85

The closing balance of Village Panchayat as per cash book as on 31.03.2020 is Rs.21238051=99 the details of closing balance is as follows:-

10

The closing balance of Village Panchayat as per cash book as on 31.03.2021 is Rs. 24489767=13 the details of closing balance is as follows:-

Sr. no.	Name of the bank account no.	Balance as per cash book	Balance as per pass book	Difference
1	SBI A/c no.- 4694	6839438=34	6820357=34	19081
2	SBI A/c no.4707	1865908=57	1865908=57	NIL
3	SBI A/c no.4356	4658897=00	4658897=00	NIL
4	SBI A/c no.2784	1191787=30	1191787=30	NIL
5	SBI A/c no.1413	146954=70	146954=70	NIL
6	SBI (FDR)A/c 4307	1863516=00	1863516=00	NIL
7	The Goa state co-op Bank(FDR) A/c	610752=00	610752=00	NIL
8	HDFC (FDR)	154991=00	154991=00	NIL
9	HDFC A/c	20862=85	20862=85	NIL
10	SBI (current)A/c no.	2968085=02	2968085=02	NIL
11	Bank of Baroda	2929827=00	2929827=00	NIL
12	Bank of Baroda XV Finance	1236340=00	1236340=00	NIL
13	Cash in office	2407=35	2407=35	NIL
	CLOSING BALANCE	24489767=13	24470686=13	19081

RECONCILIATION:

The difference of Rs. 19081=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. 6839438=34

Less: Cheque issued but not realised as on 31/03/2021

1) Cheque no. dtd / / (-) Rs. 19081=00

Balance as per Pass Book

Rs. 6820357=34

Observation in Cash Book:

2018-19

- 1) Receipt book:- starts from 437/86 to 450/100. Total used books are 14 Nos and the balance books from 437 to 450 . Total unused books are 15 nos.

2019-20

- 1) Receipt book:- starts from 451/01 to 465/30. Total used books are 15 Nos and the balance books from 451 to 465. Total unused books are 15 nos.

2020-21

- 1) Receipt book:- starts from 465/31 to 472/100 and from 01/01 to 04/84 Total used books are 12 Nos and the balance books from 466 to 472 and 01 to 04. Total unused books are 11 nos.

Para 3 – Demand , collection and arrears of taxes:

The position of taxes collected, arrears outstanding as on 31/03/2019 are as follows:

2018-19

Sr. no.	Type of taxes	Opening Balance	Current demand	Collection	Balance as on 31/03/2019
		Rs.	Rs.	Rs.	Rs.
1	House tax	170276.50	218198.75	154999	233476.25
2	Prof. tax	49745	18700	8990	59455
3	Cycle Tax	4608	184	--	4792
4	Dog Tax	1810	62	--	1872
5	Cart Tax	1242	39	--	1281
	TOTAL	227681.50	237183.75 ✓	163989	300876.25

The position of taxes collected, arrears outstanding as on 31/03/2020 are as follows:

2019-20

Sr. no.	Type of taxes	Opening Balance	Current demand	Collection	Balance as on 31/03/2019
		Rs.	Rs.	Rs.	Rs.
1	House tax	233476.25	219818.75	184449	268846
2	Prof. tax	59455	18700	5190	72965
3	Cycle Tax	4792	184	--	4976
4	Dog Tax	1872	62	--	1934
5	Cart Tax	1281	39	--	1320
	TOTAL	300876.25	238803.75	189639	350041.25

The position of taxes collected, arrears outstanding as on 31/03/2021 are as follows:

2020-21

Sr. no.	Type of taxes	Opening Balance	Current demand	Collection	Balance as on 31/03/2021
		Rs.	Rs.	Rs.	Rs.
1	House tax	268846	224388.75	185288	307946.75
2	Prof. tax	72965	18300	8005	83260
3	Cycle Tax	4976	184	--	5160
4	Dog Tax	1934	62	--	1996
5	Cart Tax	1320	39	--	1359
	TOTAL	350041.25	242973.75	193293	399721.75

399721.75

Para 4 – Rentals:

2018-19

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 31-03-2019
01	State Bank of India	12002	118176	118176	12002
02	Electricity Department	26290	57360	58414	25236
	Total	38292	175536	176590	37238

The Village Panchayat has recovered the total rent of Rs.37238/- of 2 premises as on 31/03/2019.

2019-20

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 31-03-20120
01	State Bank of India	12002	156291	118176	50117
02	Electricity Department	25236	57360	64530	18066
	Total	37238	213651	182706	68183

The Village Panchayat has recovered the total rent of Rs.68183/- of 2 premises as on 31/03/2020.

2020-21

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 31-03-2019
01	State Bank of India	50117	183516	216912	16721
02	Electricity Department	18066	57360	38718	36708
	Total	68183	240876	255630	53429

The Village Panchayat has recovered the total rent of Rs.53429/- of 2 premises as on 31/03/2021.

Para 5 - Works: The Village Panchayat has executed 7 works during the year 2018-19. The works are as follows:-

1. Construction of retaining wall at Betul amounting to Rs.403894/-
2. Construction of drinking water well at Mudkud amounting to Rs.156928/-
3. Re-construction of well near Lakhneshwar temple at Mudkud amounting to Rs.200333/-
4. Construction of pathway and pavers in Ward no.1 amounting to Rs.468026/-
5. Renovation of Mudkud in Ward no.1 amounting to Rs.626166/-
6. Construction of compound wall at Mudkud near Lakhneshwar temple amounting to Rs.545772/-
7. Construction of compound wall at Mudkud amounting to Rs.419129/-

The tender files of above work were checked by audit team. The documentation was found to be correct and in order.

2019-20

No works during the year 2019-20.

2020-21

The Village Panchayat has executed 1 work during the year 2020-21. The work is as follows:-

1. Repair of drinking water well in various places in Agonda amounting to Rs.408606/-.

The tender file of above work was checked by audit team. The documentation was found to be correct and in order.

Para 6 (a) Construction License:- Village panchayat has issued 2 construction license during the year 2018-19 and collected fee of Rs.11420/- as license fee.

Village panchayat has issued 3 construction license during the year 2019-20 and collected fee of Rs.44293/- as license fee.

Village panchayat has issued 1 construction license of house and 1 compound construction license during the year 2020-21 and collected fee of Rs.8500/- as license fee

(b) Illegal construction:- There are no illegal construction cases pending with the V.P. as reported by the secretary during 2018-21.

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 25/09/2022.

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. Cotigao has done the Annual Action Plan for the year 2018-19 to 2020-21.

Para 9 – Maintenance of register:

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

2) Security Deposit/EMD:

2018-19

These Registers are maintained by the Panchayat. An amount of Rs.474655/- is outstanding as Security Deposit an amount of Rs.122303/-is outstanding as EMD AS ON 31/03/19 as per register maintained by Panchayat and is found to be correct.

2019-20

These Registers are maintained by the Panchayat. An amount of Rs.380732/- is outstanding as Security Deposit an amount of Rs.140328/- is outstanding as EMD AS ON 31/03/20 as per register maintained by Panchayat and is found to be correct.

2020-21

These Registers are maintained by the Panchayat. An amount of Rs.321218/- is outstanding as Security Deposit an amount of Rs.115928/- is outstanding as EMD AS ON 31/03/21 as per register maintained by Panchayat and is found to be correct.

3) Court case Register: As per the Register maintained there are no cases pending with the V.P.

4) Service Books: The Service Books and leave account of the V.P. staff are found to be in order.

Para 10 (a) Provident Fund: The benefit of employees Provident Fund Scheme has been extended to the regular staff of V.P.

(b) Salary Reserve Fund:

The Village Panchayat of Cotigao has created / maintained Salary Reserve Fund and the total amount is Rs. 1863516=00/- as on 31/03/2021 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 – 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 Sec 6(3)
4. Village Development Committee.

Para 12 – (a) Departmental Inspection: The BDO has conducted 1 inspection of the V.P. and EO(VP) has conducted 9 nos. of inspection during the year 2018-21.

(b) Gran Sabhas: The Village Panchayat has conducted 4 nos. ordinary meeting during the year and 4 nos. special Gram Sabhas during the year 2018-19.

The Village Panchayat has conducted 3 nos. ordinary meeting during the year and 4 nos. special Gram Sabhas during the year 2019-20.

The Village Panchayat has conducted 2 nos. ordinary meeting during the year and 3 nos. special Gram Sabhas during the year 2020-21.

(c) Administrative Report: The Village Panchayat has prepared the Administrative Report 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.



(Walter D'mello)
Dy. Director of Accounts/Insp.