Eo(NP)
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17/11/2025

Village Panchayat
BETALBATIM
Inward No. 1102
Dated : 28/11/25

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

No. DA/Control/31-5(II)/2025-26/345 **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 "Betalbatim" of Salcete Block for the year 2024-2025 conducted during the year 2025-2026.

Sir,

A copy of the Audit Report on the account of the Village Panchayat "Betalbatim" 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

Audit Report of the Accounts of Village Panchayat, Betalbatim of Salcete Block for the year 2024-25

Part I –A) Introductory:

The Audit of the Accounts of Village Panchayat, Betalbatim of Salcette Block for the period from 01/04/2024 to 31/03/2025 was conducted by the Directorate of Accounts, South Branch Office, Margao, under the supervision of Shri. Caetano A. F. Da Costa, Dy. Director of Accounts/Inspection, South Branch, Margao. Director of Accounts is the statutory auditor for Village Panchayat. The Panchayat is 7 member Panchayat with only one clerk (Regular). As per Panchayat Raj Act,1964 7 member panchayat is entitled to 1 clerk and one Peon.

B) Name of audit party and their designation:

Shri.Agnelo Pereira : Assistant Accounts Officer
Shri. Nitant Zambauliker : Accounts clerk
Shri. Shivram Jamuni : Accounts clerk

C) Date of audit: 22/07/2025 to 24/07/2025
D) Period of audit : 01/04/2024 to 31/03/2025

Part –II:Sarpanch & Secretary in office:2024-2025

A) Name of Sarpanch :
Shri. Minu Antonio Fernandes: - 01/04/2024 to 31/03/2025

B) Name of Secretary :
Shri Advin Carvalho : - 01/04/2024 to 28/10/2024
Shri. Bhushan Tavde : - 29/10/2024 to 31/03/2025

Part III-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).

The Village Panchayat has been sanctioned the following grants during the year.

Amount in Rs.

Sr.No.	Grants		2024-25
1.	Member Salary		Rs. 4,62,750
2.	XVth Finance		Rs.16,52,416
3.	Disaster Magt		Rs. 25,000
4.	Matching grants		Rs. 2,12,500
	Total		**Rs.23,52,666**

I – Summary of Accounts:

Amount in Rs.

	2024-25
Opening balance during the year	287,25,382.00
Receipts during the year	114,85,486.31
Expenditure during the year	84,45,394.00
Closing balance as on 31st march	**317,65,474.31**

Details of funds available:

Amount in Rs.

Sr.No.	Funds	2024-25
1.	Govt. Grants	109,44,107.00
2.	Royalty	24,739.00
3.	T.C.S.	77.00
4.	E.M.D.	35,627.00
5.	Security Dep.	63,839.00
6.	V.A.T.	54,576.00
7.	Labour cess(Construction license)	47,53,589.00
8.	Labour cess (works)	45,972.00
9.	Panchayat Funds	158,42,948.31
	TOTAL	**317,65,474.31**

The liabilities of the Panchayat:

Amount in Rs.

Sr.No.	Funds	2024-25
1.	Govt. Grants	109,44,107
2.	Royalty	24,739
3.	T.C.S.	77
4.	E.M.D.	35,627
5.	Security Dep.	63,839
6.	V.A.T.	54,576

7.	Labour cess(Construction license)	47,53,589
8.	Labour cess (works)	45,972
	TOTAL	**159,22,526**

NOTE: During last audit, labour cess collected on construction of Building as on 31/03/2024 was not reflected which amount to Rs.3158985/- which is added and corrected now and labour cess collected onworks amounted to Rs.38758/- which was wrongly taken as Rs.59291/- which is also corrected now. Income tax of Rs.508/- is paid excess due to fine/penalty which may be recovered from concerned secretary.Reason for not refunding labour cess may be stated.

<u>II – Grants:</u> Huge Balance of grants is remaining unspent.

The grants received, utilized and balances outstanding as on 31/3/2025 are as follows :-

Amount in Rs.

Sr No	Types of grants	Opening balance	Grants received	Grants utilized	Balance as on 31/03/2025
1.	Member salary	21500	462750	462750	21500
2.	XIVth Finance	1108681	0	721409	387272
3.	Bio Diversity	27405	0	0	27405
4.	XVth Finance	3820514	1652416	0	5472930
5.	Golden Jubilee (cultural)	5000000	0	0	5000000
6	Disaster Mgnt	25000	25000	25000	25000
7.	GPARD Grants	10000	0	0	10000
8	Matching Grants	0	212500	212500	0
	Total	**10013100**	**1936666**	**1421659**	**10944107**

An amount of **Rs.10944107/-** has remained unspent during the year 2024-25. The grants sanctioned should be utilized within one year of sanction, failing which same are to be surrendered to sanctioning authority. The permission of sanctioning authority be obtained to utilize the grants beyond the period of one year. Grants outstanding of Member Salary grants may be refunded back. Other grants may be utilised grants by following the necessary formalities. Utilisation Certificate under XIVth Finance Commission grants may be shown to the next audit.

III – Budget: Huge variations in the budget estimate and and actual income and expenditure.

The Budget estimate and the actual income and expenditure for the year 2024-25 are as follows:

Income **Amount in Rs.**

	Budget estimate	Actual	Variations
2024-25	49470449.00	11485486.31	37984962.69

Expenditure **Amount in Rs.**

	Budget estimate	Actual	Variations
2024-25	49408000.00	8445394.00	40962606.00

There are variations in the budget estimate and actual income and expenditure. Care may be taken in future to prepare realistic budget.

Part IV – Current Audit:

Section A(a) Introductory:

(b) Outstanding paras of previous Audit:

The position of outstanding paras of previous audit are as follows.

Sr. No.	Year	Opening Balance	Paras Dropped	Paras outstanding as on 31/03/2024
1	1973-74	1	----	1(para 6)
2	1977-78	1	----	1(para 10)
3	1988-89	1	----	1 (para 16)
4	1994-95	1	----	1 (para 7(b)
5	2008-09	1	----	1(para6(2,3,4))
6	2009-10	6	----	6(para4,10,11(4),12(4),14,15(a)(b)(c)
7	2010-11	4	----	4(para9,11,12(3)14)
8	2011-12	5	----	5(para2(3,4,5,7,8,9)10(3,4,5)11(4,5,7,9,11,13,15,16,17,19)13(a)14(1 to 7)
9	2012-13	15	11	4(Para 6, Para 10, Para 12, Para 15(1& 2)

10	2013-14	15	13	5(Para 6, 7)
11	2014-15	15	13	2(Para 6,11a)
12	2015-16	15	13	2(Para 6,11(a)
13	2016-17	15	13	2(Para 6,11(a)
14	2017-18	14	12	2(para 6,14(a)
15	2018-22	14	11	3(Paras 8,10(b)(d),11(d)&13(a)
16	2022-23	14	08	6(Para 3,6,7a,10b,d,12c,14a)
17	2023-24	14	09	5(Para 3,6,7a,12c,14a)

Audit Report 2023-24:
Para 1 – Financial position: Dropped
Para 2 – Cash Book: -do-
Para 3-Demand, collection & arrears of taxes: Maintained.
Para 4 – Rental :- Dropped.
Para 5: Market auction - Dropped.
Para 6- Works :- Maintained.
Para 7: :(a)- Construction Licence: Maintained .
(b)Illegal Construction Dropped.
Para 8:- Furnishing of surety by V.P. Secretary: Dropped
Para 9: Annual Action Plan - Dropped and commented.
Para 10 – Maintenance of Registers:
a)Pay Bill Register: Dropped
b)Security Deposit/EMD: Dropped
c)Court case Register :- Dropped.
d)Service Book : Dropped
Para 11 – Vouchers: Dropped.
Para 12(a) – Salary Reserve Fund: - Dropped
b)– Provident Fund: Dropped
(c) – Reserve for Pensionery Benefits –Maintained.
Para 13:- Formation of Committees :- Dropped
Para 14 – General
(a) - Departmental Inspection: Maintained.
(b) Gram Sabha – Dropped.
(c) Administrative Report: -do-

Current Audit 2024-25:

Para 1 – Financial Position: The financial position of the Panchayat is good. The closing balance as per Cash Book as on 31/03/2025 is **Rs. 31765474/-** out of which **Rs.15842948.31** is Panchayat fund. Instead of keeping huge amount in savings it may be put in fixed deposit to earn extra revenue as interest.

Para 2 – Cash Book

The closing balance of the V.P. as on 31.3.2025 is **Rs.31765474.31**. The details of closing balance is as follows:

Amount in Rs.

Sr. No.	Name of the bank A/c. No.	Balance as per		Difference
		Cash book	Pass book	
1.	Bank of Baroda, A/c No.4177	12752176.05	12807552.05	-55376.00
2.	Bank of Baroda, A/c No.2411	1774192.00	1774192.00	0.00
3.	Bank of Baroda FD no. (6474/6473)	3619304.00	3619304.00	0.00
4.	State Bank of India, A/c No.9109	387154.00	387154.00	0.00
5.	Bank of Baroda FD (salary reserve fund)Ac no.682834	302594.00	302594.00	0.00
6.	Bank of Baroda, (fair price) Ac 14480100009036	681031.00	681031.00	0.00
7.	Bank of Baroda, A/c No.9038	33501.00	33501.00	0.00
8.	ICICI Bank , A/c No.0663	5841000.00	5841000.00	0.00
9.	Ratnakar Bank ltd, A/c No.2848	594018.00	595518.00	-1500.00
10.	IDFC Bank, A/c No.0994	780443.31	780443.31	0.00
11.	Kotak Mahindra bank Ac no.3850399843	5000000.00	5013562.00	-13562.00
12.	Cash in hand	60.95	60.95	0.00
	Closing Balance	**31765474.31**	**31835912.00**	**-70438.00**

IV – Reconciliation:

The analysis of difference is reconciled as below:

1) **Bank of Baroda, A/c No.4177**

Balance as per cash book **Rs. 12752176.05**

Add : 1.NEFT received not Accountedon 5.03.2025 Rs. 42396.00

2.Cheque no. 002135 Dated 18.03.2025 Rs.12980.00

Balance as per Pass book **Rs. 12807552.05**

2) **RBL, A/c No. 2848**

Balance as per cash book **Rs. 594018.00**

Add : 1.Cheque no. 00118 Dated 18.03.2025 Rs. 1500.00

Balance as per Pass book **Rs.595518.00**

3) **Kotak Bank, SB A/c No. 3850399843**

Balance as per cash book **Rs. 5000000.00**

Add : Interest not recorded on Cash Book Rs. 3562.00

Balance as per Pass book **Rs. 5013562.00**

Observation on Cash Book and Receipt Book:

2024-25:

1. Receipt books start from 384/67 to 408/15. Total used books are 25 Nos. Total unused books is 11 Nos from 409/01 to 419/100 during the year 2024-25.
2. Receipt No.395/52 dated 28/08/2024 is amounting to Rs.2500/- on Cash Book entry shown as Rs.2000/- which is short of Rs.500/-

Para 3 – Demand, collection and arrears of taxes: Collection of taxes is not satisfactory. Demand notices are to be issued to defaulter & outstanding tax to be recovered

The position of various taxes collected by the Panchayat their demands and balance outstanding as on 31/03/2025 are as follows.

Amount in Rs.

Sr. No	Types of taxes	Opening balance	Current demand	Collection	Balance as on 31/03/25
1.	House tax	1657598	1302800	1662897	1297501
2.	Trade tax	1200570	1359610	1143540	1416640
3.	Light tax	30650	0	8494	22156

4.	Cycle tax	26364	0	0	46880
5.	Advt. tax	42085	0	565	26364
6.	Dog tax	6206	0	0	6206
7.	EHN House	1850	9442	7963	3329
	Total	**2965323**	**2671852**	**2823459**	**2819076**

The collection of various taxes collected by Panchayat is **45.53%** of the opening balance and demand billed during the year 2024-25, 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.

As per revised rates vide notification No.26/DP/ PAN/Schedule-III/Rules/2021/766 dtd:17.02.2022 series I No.47. the panchayat has failed to implement the revised rates. The reason for not implementing the revised rates approved by the Government of Goa may be stated.

Para 4: Rental: TheVillage Panchayat has no rental properties.

Para 5 – Market Auction:

The Village Panchayat has conducted market auction via public notice no. VP/BET/2023-24/1217 dtd.28.03.2024. The public auction is for giving the rights of collection of fees on sale of goods in market melas, fair and festivals and slaughter of pigs in the jurisdiction of VP Betalbatimfor the financial year 2024-25 at 10.30 am as on 1.04.2024. The initial amount of bid was fixed at Rs.148350/- . Four bidders bidded during auction. The highest bidder Terry Fernandes quoted for Rs.256200/-. The amount was paid in 2 instalments vide R/No. 384/73 dt. 01/04/2024 for Rs.20000/- and R/No. 384/73 dtd:3.04.24 Rs.128100.00 and R/No.397/70 dtd:30.09.24 Rs.108100/- Agreement is found executed between the Panchayat and the highest bidder.

Para 6 – Works: The Village Panchayat has executed 2 nos works during the year 2024-25.

1) Construction/repairs of drainage from Ida Falcao house to St. Sebastian Chapel nullah with slab at Pockwaddo Betalbatim Salcete Goa.

Panchayat vide resolution no. 2 dated 19/12/2020 had resolved to carry out the above work. Administrative approval and Expenditure sanction was accorded by Director of Panchayat for Rs.732635/- vide 17/88/DP/Accts/XIV F.C/2020-21/1332 dt.17/2/2021. E-tendering was done vide No. VP/BET/2021-22/477 dt.22/09/2021. 6 nos contractor bidded and Alfredo Colaco and J.P.Construction were found to be lowest which was 20% below the estimate put to tender. Panchayat vide resolution accepted the quote of Alfredo Colaco and work order was issued vide no:VP/BET/2021-22/786 dt.03/01/2022. Date of Completion was 15/02/2022 however the actual work was completed on 22/12/2023. No EOTL was found in the file and no fine was found impose as time is essence of the contract.Reason for non levy of penalty may be intimated to Audit.

2)Repair and maintenance of existing cross drain opposite of Bruno cota house in ward no. 1 of Village Panchayat BetalbatimSalcete Goa.

Panchayat vide resolution no. 2 dated 19/12/2020 had resolved to carry out the above work. Administrative approval and Expenditure Sanction was accorded by Director of Panchayat for Rs.126786/- vide 38/1/RE-FFC/BDOS/Betalbatim/2020-21/1 dt. 23/06/2021. Tender notice was issued vide VP/BET/2021-22/745 dated 09/12/2021. Umrah Engineering and Construction Pvt. Ltd was found to be lowest @4.8% above the estimate put to tender. Work order was issued vide VP/BET/2021-22/802 dt.07/01/2022. Stipulated date of Completion was 22/02/2022, however work was actually completed on 10/06/2022, No Extention of time limit (EOTL) was found in the file and no fine was found impose as time is essence of the contract. Work was found recorded on measurement book no. 015.Reason for non levy of penalty may be intimated to Audit.

<u>EHN house tax:</u> Total 10 nos EHN number were given and the total house tax collected 7963/-.As per revised rates vide notification no.26/DP/PAN/Schedule-III/ Rules/ 2021/766 dtd:17.02.2022 series I No.47 the revised rates have to be applied.

<u>Para 7(a)-Construction Licences</u>: The V.P. has issued construction licences in the year and amount collected was found to be correct.

Village Panchayat has issued 23 nos. construction licences and collected an amount of Rs. 8,49,701/- as licence fees and Rs.177600/- as renewal licence during the year 2024-25 and same was found to be correct.

(b) Illegal Constructions:-
There are 10 nos. of illegal construction cases pending for the year 2023-24 and detected 17 nos new cases for 2024-25 and 17 cases are disposed off. So there are **10** nos. cases are pending as on 31/3/2025.

Para 8 - Furnishing of surety bond by V.P. Secretary: As required under section 4(3) of the Goa Panchayat (accounts, audit and custody of funds) Rules 1997, the V.P. Secretary has to furnish surety bond. V.P. Secretary Shri. Advin Carvalho has furnished surety bond for Rs.100 with guarantee amount of Rs.5,000/- valid upto 21.12.2024.

Para 9 – 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. The above Panchayat has prepared the annual action plan to Zilla Panchayat during the year 2024-25.

Para 10 – Maintenance of Registers:

1)Pay Bill Register: This register is maintained by the Village Panchayat Staff and found complete. Only one staff pay is recorded. Income tax assessment was not found as required under Income tax Act 1961.

2)Security Deposits/E.M.D.:Security deposits/E.M.D. which are pending for more than 3 years may be treated as lapsed deposits and may be transferred to panchayat funds.

As per register an amount of Rs. 93,452/- is outstanding as security deposit and an amount of Rs. 34,117/- is outstanding as E.M.D. during the year 2024-25 which is verified and found correct.

3)Court Case Register: This register is maintained by the Panchayat as on 31/03/2025. Total court cases pending as on 31.03.2025 is 8 nos and legal fees paid to advocate is Rs. 155500/-, However TDS as required under Income tax Act, 1961 was not found deducted and remitted as required.

4)Service Books:Unnecessary expenditure of Rs. 191324/- as interest and Rs. 5000/- as compensation due to Non grant of MACP.
From the records produced to Audit it was found that Shri Tulsidas N. Harmalkar, Peon filed a case before Hon.Goa Human Right Commission, Panaji

Goa for non grant of MACPS. The commission in the proceedings no.32/2022 Inquiry report dated 24/04/2024 recommended the Panchayat to pay Rs.241221/- towards MACP arrears within 60 days along with simple interest @ 6% p.a. from01/04/2011 till the date of final payment along with compensation to the complainant of Rs. 5000/-. A copy of the report was sent to the Panchayat for comments on the report including action takenor proposed to be takenwithin a period of sixty days or on or before 25/06/2024. No comments were found in the file but the Panchayat paid the amount of arrears with interest and the penalty. No approval from Director of Panchayat/ Government was found obtained for payment of interest and penalty. Further it also could not be ascertained as to why Shri. Tulsidas N. Harmalkar Peon was not granted MACP in time.

Para 11 (a)– Vouchers:

1. Village Panchayat has paid total Rs.155500/- to Advocate Shri. Byron Rodrigues towards legal charges during the year 2024-25 vide following voucher nos. However 10% T.D.S. on income tax applicable is not found deducted from the bills.

2. Village Panchayat has paid total Rs.29736/- to Shree Ganesh Steel Furnitures for the purchase of 2 nos of cupboards vide voucher nos.570 and 591 dated 23.12.2024 and 31.12.2024 respectively. However, no codal formalities are followed. Also, N.O.C. from GHRSSIDC is also not obtained.

3. Village Panchayat has paid total Rs.81000/- on painting of Panchayat building via muster roll labour and purchase of paints.However, no codal formalities weree followed.

4. Village Panchayat has paid total Rs.308000/- towards cutting of bushes by engaging labourers and paying at Rs.500/- per day on muster roll. However, no codal formalities were followed.

5. Village Panchayat has paid total Rs.202275/- towards maintenance of Panchayat ground by engaging labourers and paying at Rs.500/-, Rs.400, Rs.700/- and Rs.350/- per day on muster roll. However, no codal formalities were followed.

6. Village Panchayat has paid total Rs.75900/- towards sponsorship and prizes to students of St. Judes High School vide following voucher nos. However, approval from higher authorities is not found obtained.

   Voucher no.470 dtd.08.01.2024 Rs.12000/- sponsored for St. Judes H.S. Cup
   Voucher no.627 dtd.27.01.2025 Rs.7500/-prizes for star competition
   Voucher no.628 dtd.27.01.2025 Rs.12000/- prizes for crib competition
   Voucher no.632 dtd.28.01.2025 Rs.14400/- prizes for star competition
   Voucher no.754 dtd.24.03.2025 Rs.15000/- sponsored folk plays
   Voucher no.755 dtd.24.03.2025 Rs.15000/-sponsored folk plays
   Total Rs.75900/-

7. Village Panchayat has paid total Rs.16800/- vide voucher no.25 and 26 dtd.19.04.2024 as late filing fees of Income Tax which may be recovered from concerned secretary.

8. Village Panchayat has paid cash withdrawal charges of Rs.1888/- at Bank of Baroda vide voucher nos. 46 and 723 dtd. 29.04.2024 and 10.03.2025 respectively.

9. The Panchayat is 7 member Panchayat with only one clerk (Regular). As per Panchayat Raj Act,1964 7 member panchayat is entitle to 1 clerk and one Peon. The panchayat have employed, 1 no. temporary clerk and is paid @ 15000/- per month based on Panchayat resolution and one Peon on temporary basic who is paid @ 432/- per day. The panchayat also have employed one sweeper who is paid @ Rs, 7000/- per month. No approval from Directorate of Panchayat was found for the appointment of clerks and peon.

10. The Panchayat is 7 member Panchayat with only one clerk (Regular). As per Panchayat Raj Act,1964 7 member panchayat is entitled to 1 clerk and one Peon.The panchayat have employed, 1 no. temporary clerk and is paid @ 15000/- per month based on Panchayat resolution and one Peon on temporary basic who is paid @ 432/- per day. The panchayat also have employed one sweeper who is paid @ Rs, 7000/- per month. No approval from Directorate of Panchayat was found for the appointment of clerks and peon

Para 11(b) – Quotations: The Village Panchayat has invited 3 nos of quotations during the year 2024-25

1. V.P Betalbatim invited sealed quotations from authorised dealer/supplier for collection of dry waste in the jurisdiction of Village Panchayat Betalbatim vide quotation notice no. VP/BET/2024-25/227 dated 11/06/2024 and vide quotation notice no.VP/BET/2024-25/314 dated 05/07/2024 and vide quotation notice no.VP/BET/2024-25/382 dated 24/07/2024 as there was no response for the first 2 Quotations. However no estimate was found in the file. No budgetary quotation were found obtained. In response three parties quotated as below.

   1) Savio Moniz Rs. 55000/- for dry waste and Rs.24 per kg for sanitary waste plus transportation as per actual

   2) VRecycle waste management Service: Rs. 47600/- for dry waste and Rs.23.50 per kg for sanitary waste.

   3) Emma Claire Bryant: Rs. 50000/- for dry waste and Rs.25 per kg for sanitary waste.

   It is not known as to how the comparative statement was prepared but work order was found issued to VRecycle Waste Management Services. Comparative statement was also not signed by Sarpanch and Secretary.Time limit for carrying out the work was mentioned as until further order which was not correct. VRecycle Waste Management Service was paid Rs.687102/- for the year 2024-25.

   No T.D.S. on amount paid was found deducted and remitted as per Income Tax Act, 1961.It is observed that quotations were invited without proper assessment/requirement of the services required. The work consists of collection of dry waste on fortnightly basis i.e on 13th and 28th of every month.Bills received were found paid without scrutinizing as no certificates stating that the work has been done to the satisfaction of the Panchayat was found recorded. The overall payments exceeds the limits of Rs. 5 lakhs hence Panchayat should have adopted e-tendering. Registration of bidders with Goa Waste Management and Goa Pollution Control Board were not found in the file. Reason for violation of procedure may be intimated to Audit.

2. Panchayat has invited quotations for the purchase of stationery vide notice no.VP/BET/2024-25/280 dtd. 25.06.2024. Total 3 nos. of bids received i.e. from Saikrupa Printers, S.N. Enterprises and Shant Nag Printing. Shant Nag Printing is selected being the lowest bidder. Panchayat has paid total

Rs.58776/- vide following voucher no. Quantity required is not mentioned on notice inviting quotations and on supply order.

Para 12(a)-Provident Fund: The regular staff of V.P. has started contributing to Employees Provident Fund.

(b)-Salary Reserve Fund: The Panchayat has created/maintained a salary Reserve Fund amounting to Rs. 2,82,724/- as F.D. in Bank of Baroda A/c no. 2834 while staff 3 months salary comes to around Rs. 3,00,000/- So efforts should be made to increase amount.

(c) Reserve for pensionery benefits: V.P. has to reserve 2.5% as reserve fund for pensioner benefit etc. to the staff working in the Panchayat. This provision has not been made by the Panchayat, same be made immediately.

Para 13 - Formation of Committees: V.P. has constituted the below mentioned committees during the year 2024-25.

1) Supervisory Committee Sec.6(2)
2) Garbage Committee
3) Village Development Committee
4) Bio Diversity Committee

Para 14(a) – Departmental Inspections: As per the Goa panchayat Raj Act 1994, (section173), 2 inspection by B.D.O. and 3 by E.O.(V.P.) is to be carried out as required.

Further, As per order of Director of Panchayat bearing no. DP/staff/2017-18 /2840 dated 20/04/2018, B.D.O. has to conduct at least 02 inspections and E.O.(V.P.) has to carry out at least 3 inspections.

	B.D.O. Inspection	**E.O.V.P. Inspection**
2024-25	0	3

(b) Gramsabhas:

	Ordinary	**Special**
2024-25	4	4

(c) Administrative Report: Panchayat has prepared the administrative report for the year 2024-25 and submitted the same to B.D.O. and copy endorsed to audit.

Disclaimer: The **Inspection report** is prepared on the basis of information/documents **furnished** to audit by the Secretary of **Village Panchayat Betalbatim of Salcete Block**. The office of Directorate of Accounts, South Branch, Margao disclaims the responsibility for non-information and/or misinformation on the part of auditee.

10/10/25

(Caetano A. F. Da Costa)
Dy. Director of Accounts/Insp.

FORM NO. 10

[See rule 21 (a)]

~~Monthly~~ / Annual / Account

of

ACCOUNT OF INCOME AND EXPENDITURE

Of

Village Panchayat BETALBATIM

for

The ~~month~~ YEAR of

20 24 20 25

No. VPB/2025-26/13

Office of the Village Panchayat

BETALBATIM

Date : 01/04/2025

To,

The Block Development Officer

SALCETE, MARGAO - GOA

Sub:- Submission of Monthly / Annual

Account for YEAR 2024-2025

The Monthly / Annual account for the period above are sent herewith under Rule of the Village Panchayat Account and audit and Custody funds Rule 1997 for Persual.

Yours Faithfully

Secretary

Village Panchayat

SECRETARY

V.P. BETALBATIM

Sarpanch

Village Panchayat

SARPANCH

V.P. BETALBATIM

Annual Account of Income and Expenditure

Particulars of Income		Amount	Particular of Expenditure		
					650.
1. OPENING BALANCE		28725382.00	B/F		
2. GRANTS FROM GOVERNMENT			5. PROCEEDS OF OTHER LOANS ETC.	0.00	0.
i. Special					
1) Grants for Salary of Elected Members	462750.00				
2) XV Finance Commission Grants	1652416.00				
3) Disaster Management grants	25000.00		6. SALE PROCEEDS		
		2140166.00	1) Market EMD	14835.00	
			2) Sale of Newspaper/ Scrap	2721.00	17556.00
ii. General					
1) Matching Grants	212500.00	212500.00			
			7. EXTRA ORDINARY RECEIPTS		
			a) Renewal of Construction Licence Fees	177600.00	
3. OTHER GRANTS			b) Certified Copies	202.00	
i. Local Authorities	0.00	0.00	c) Transfer Fees and Taxes	166500.00	
			d) RTI Certified Copies	12732.00	
			e) NOC Fees	29030.00	
			f) NOC for Beach Weddings	125000.00	
			g) Bank Interest	1126321.31	
			h) Short Account	1600.00	
			i) Processing Fees	13000.00	
			j)Births & Deaths	42491.00	
			k) Security Deposit (Market Auction)	25000.00	
			l) Fair Price Shop Income	1198074.00	
			m) Fine for Garbage dumping	7750.00	
			n) NOC for Shooting	3000.00	
			o) Labour cess on Const. Lic.	1594604.00	
			p) Playground Maintainance Fees	197000.00	
			q) Miscallenous Income	2723.00	
			r) Rent on Telephone Exchange	43010.00	
			s) **Works Deduction**		
ii. Private			i) Security Deposit	57520.00	
			ii) Income Tax	16592.00	
4. PROCEEDS FROM FEES TAXES ETC.			iii) CGST	6114.00	
a)Building Tax	1662897.00		iv) SGST	6114.00	
b) Light Tax	8494.00		v) Labour Cess on works	7214.00	
c) Trade Tax	1143540.00		vi) Royalty	3835.00	
d)Advertisement Tax	565.00		vii) TCS	77.00	
e) EHN House Tax	7963.00		t) EPF Deduction	103459.00	4966562.31
f) Unauthorised Construction Revenue	25002.00				
	2848461.00				
Fees					
a) One Month Rent	11000.00				
b) Construction Licence Fees	849701.00				
b) Market Fees	276200.00				
c) Certificate Fees	80840.00				
d) Fees on Shacks/ Huts	82500.00				
	1300241.00	4148702.00			
			TOTAL RECEIPTS		11485486.31
RECEIPTS C/F		6501368.00	GRAND TOTAL		40210868.31

...y	462750.00	
...ff	1651887.00	
...Temp. Clerk/Peon	231357.00	
...y of Sweeper	84000.00	
...mployees Provident Fund	214806.00	
...) Bonus to Staff	13816.00	
...) Newspaper Bill	7118.00	
8) Printing & Stationary	58806.00	
9) Xerox Copies	21377.00	
10) Office Light Bill	14470.00	
11) Office Telephone Bill	2938.00	
12) Advertising & Publication	21168.00 33116	
13) Refreshment for Panchayat/Gramsabha meeting	21525.00	
14) Postage	3707.00	
15) Advocate Fees	155500.00	
16) Purchase of Office Computer Equipments	190000.00	
17) Furniture	29736.00	
17) Maintaining/ cleaning of Panchayat	81000.00	
18) Computerisation of V.P. Records	16000.00	
...atuity and Pensionary Benefit to staff	1070950.00	
20) Purchase of mobile Phone	14990.00	
21) Maintenance of Office Computer	29300.00	
22) Water Bill (Panchayat And Public)	3761.00	4400962.00
2. SANITATION PUBLIC HEALTH AND FAMILY WELFARE		
a) Burial of Stray dogs, Cattles & unclaimed dead bodies	500.00	
b) Opening & Cleaning of Drains	16500.00	
c) Mobile Toilets for feast	19470.00	36470.00
3. PUBLIC WORKS		
a) Construction of drainage/ Repair of Existing Drainages	721409.00	
b)Cutting of Bushes	308000.00	
c) Development/ Maintainence of Panchayat Ground	202275.00	1231684.00
4. PLANNING AND DEVELOPMENT		
a) Disaster Management	25000.00	
b) Mainatinance of Beach	28600.00	53600.00
5. Social Welfare		
1) Balwadi Rents	12000.00	
2)Financial Assistance to victims of Natural Calamities	5000.00	
3) Fair Price Shop	1143702.00	1160702.00
Expenditure C/F		6883418.00

6. EDUCATION AND CULTURE		
1) Celebration of National State days	48423.00	
2)Donation for Panchayat Cup	50000.00	
3)Education activities	75900.00	174323.00
7. RURAL HOUSING	0.00	0.00
8. DRINKING WATER		
1) Maintenance/ Repair of Public Wells	9000.00	
2) Desilting and Cleaning of wells	27000.00	36000.00
9. POVERTY ALLEVIATION PROGRAMME		
a) Panchayat Doles	53400.00	
b)Natural Calamities	27450.00	80850.00
10. LIBRARIES	0.00	0.00
11. RURAL SANITATION		
a) Illumination of Panchayat premises	7600.00	
b) Cutting of bushes/ Trimming/ Road side	8600.00	
c) Cutting/Trimming of trees; overgrown branches	20750.00	
d) Plastic bags/ Plastic Drive	5390.00	
e) Opening/Cleaning of drains	158500.00	
f)Collection/Disposal of Garbage	716002.00	916842.00
12. CONSTRUCTION AND MAINTENANCE OF SLAUGHTER HOUSE AND CATTLE POUNDS.	0.00	0.00
13. MISCELLANOUS		
1) Refund of EMD	13325	
2)Refund of Security Deposit of Market Auction	13085.00	
3)Refund of Security Deposit	98778.00	
4) Refund of Income Tax	17100.00	
5)Refund of CGST	6114.00	
6) Refund of SGST	6114.00	
7) Miscellanous	57265.00	135817
8)Private Engineer Charge	36700.00	46200
9) Swaympurna Atmanirbar Expenditure	5480.00	35961.0
TOTAL EXPENDITURE		8445394.0
CLOSING BALANCE		31765474.31
GRAND TOTAL		40210868.31

Secretary, Betalbatim
SECRETARY
V.P. BETALBATIM

Sarpanch, Betalbatim
SARPANCH
V.P. BETALBATIM

DETAILS OF THE BALANCE

			A/C Number
1.	Bal in B.O.Baroda	12752176 = 05	11148010000 4111
2.	Bal in Salary A/c	1774192 = 00	1448010000 2111
3.	Bal in Fixed Deposits	3619304 = 00	No. 0616411 & 0616173
4.	Bal in SBI Colva	387154 = 00	37412319107
5.	Bal in Sal. Re. Fund	302374 = 00	88 28 2,4
6.	Bal in Fair Price Shop	681031 = 00	11148010000 7036
7.	Bal in Biodiversity	33501 = 00	11148010000 7038
8.	Bal in ICICI Bank	5841000 = 00	114201000 663
9.	Bal in IDFC First Bank	780443 = 31	10115240774
10.	Bal in RBL Bank	594018 = 00	30900 1652846
11.	Bal in Kotak Mahindra Bank	5000000 = 00	3850317843
12.	Cash in hand	60 = 95	
	TOTAL	31765474 = 31	

DETAILS OF FUNDS

1.	Govt. Grants	Rs.	--	10944107
2.	G.S.T. ~~R.D.A. Grants~~	Rs.	--	0 54576
3.	E.M.D.	Rs.	--	35827
4.	Security	Rs.	--	63839
5.	Income Tax	Rs.	--	0
6.	Royalty	Rs.	--	24739 24816
7.	~~Sales Tax~~ / VAT	Rs.	--	45972 54576
8.	Labour Cess (Construction License) ~~Any Other~~	Rs.	--	475358
9.	Panchayat Fund	Rs.	--	+15842948.31 −15796976.31
10.	Labour Cess (Works)	Rs.	--	45972
11.	TCS	Rs.	--	77
	TOTAL			31765474.31

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.

Difference if any

Secretary Audit
24/7/2025

The difference of Rs. 70438 between the pass book and Cash Book is due to the reason that :- 1) Amount of Rs. 42,896/- dated 5/8/2025 not taken on the Cash Book as on 31/08/2025. Cheque No. 002185 dated 18/8/2025 of Rs. 12,980/- not realized by Bank as on 31/08/2025. 2) Difference of Rs. 1500/- due to Cheque No. 00118 dtd 18/8/2025 of Rs. 1500/- not realised by Bank as on 31/08/2025. 3) Bank interest of Rs. 13,562/- not taken on the Cash Book as on 31/08/2025.

SECRETARY
V.P. BETALBATIM

Sarpanch
SARPANCH
V.P. BETALBATIM