

Audit Report of the accounts of Village Panchayat, Betalbatim of Salcete Block for the year 2018-19, 2019-20, 2020-21 and 2021-22

Part - I:
2018-2019

- A) Name of Sarpanch : Shri Constancio Miranda 01.04.2018 to 03.04.2018
Shri. Minu Antonio fernandes 04.4.2018 to 13.4.2018
Shri Constancio Miranda 14.4.2018 to 31.3.2019
- B) Name of Secretary : Shri. Elvis Figueiredo 01.4.2018 to 14.05.2018
Shri. Arjun Velip 14.05.2018 to 31.03.2019

2019-2020

- A) Name of Sapanch : Shri. Shri Constancio Miranda 1.4.2019 to 26.4.2019
15.05.2019 to 31.03.2020
Shri. Minu Antonio Fernandes 27.04.2019 to 14.05.2019
- B) Name of Secretary: 1. Arjun Velip 01.04.2019 to 22.06.2019
2. Pricila Noronha 27.06.2019 to 01.07.2019
3. Shri. Paresh Rane 27.07.2019 to 23.01.2020
07.02.2020 to 31.03.2020
4. Edwin Carvalho 24.01.2020 to 06.02.2020

2020-2021

- A) Name of Sarpanch : Shri. Constancio Miranda 1.04.2020 to 31.3.2021
B) Name of Secretary : Shri. Paresh Rane 01.04.2020 to 30.03.2021

2021-2022

- A) Name of Sarpanch : Shri Constancio Miranda 1.04.2021 to 31.3.2022
B) Name of Secretary : Shri. Paresh Rane 01.04.2021 to 31.03.2022

A) Name of audit party and their designation:

1. Kenleeferrao : Assistant Accounts Officer
2. Shivram Jantuni : Accounts Clerk
3. PrajyotDabholkar : LDC

C) Date of audit: 26/09/2022 to 29/09/2022

D) Period of audit : 01/04/2018 to 31/03/2022

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Part II - Introductory:

The Audit of the accounts of Village Panchayat, Betalbatim of Salcete Block for the period from 01/4/2018 to 31/03/2022 was conducted by the Office of the Joint 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 has been sanctioned the following administrative grants during the year

	2018-19	2019-20	2020-21	2021-22
Matching Grants	425000.00	212500.00	425000.00	212500.00

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).

I - Summary of Accounts:

	2018-19	2019-20	2020-21	2021-22
Opening balance for the year	10176162.00	11940349.40	13323555.60	15476776.00
Receipts during the year	5621682.00	6497095.00	8645132.00	13073488.00
Expenditure during the year	3857494.60	5113888.80	6491911.60	7383637.00
Closing Balance as on 31st march	11940349.40	13323555.60	15476776.00	21166627.00

Details of funds available:

	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Government Grants	3012840.00	2909223.00	4616513.00	9948953.00
EMD	66891.00	25581.00	9081.00	61893.00
Security Deposit	38414.00	203237.00	270153.00	51978.00
Royalty	10727.00	21624.00	11281.00	13089.00
Income tax	9499.00	26700.00	42091.00	48891.00
Vat	54576.00	54576.00	54576.00	54576.00

GST/SGST	0.00	29434.00	41384.00	46664.00
Panchayat fund as on 31st march	8747402.40	10053180.60	10431697.00	10940583.00
Closing Balance as on 31st march	11940349.40	13323555.60	15476776.00	21166627.00

The liabilities of the Panchayat

	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Government Grants	3012840.00	2909223.00	4616513.00	9948953.00
EMD	66891.00	25581.00	9081.00	61893.00
Security Deposit	38414.00	203237.00	270153.00	51978.00
Royalty	10727.00	21624.00	11281.00	13089.00
Income tax	9499.00	26700.00	42091.00	48891.00
Vat	54576.00	54576.00	54576.00	54576.00
GST/SGST	0.00	29434.00	41384.00	46664.00
TOTAL	3192947.00	3270375.00	5045079.00	10226044.00

II- Grants: Huge Balance Remaining Unspent

The details of grants sanctioned utilized and unspent grants as on 31.3.2019 are as follows:

Sr.No	Types of grants	Opening Balance	Received	Utilised	Balance as on 31.3.2019
1.	Members salary	56500.00	270000.00	222000.00	104500.00
2.	XIV Finance	1342281.00	415768.00	17399.00	1740650.00
3.	XIIIth Finance	167690.00	0.00	0.00	167690.00
4.	Golden jubilee	1000000.00	0.00	0.00	1000000.00
5.	Garbage grants	0.00	210000.00	210000.00	0.00
	Total Rs.	2566471.00	895768.00	449399.00	3012840.00

The amount of Rs.3012840/- is outstanding as on 31.03.2019. The unspent grants have to be surrendered to sanctioning authority and in case these grants are to be utilized, permission may be obtained from sanctioning authority and they have to be spent within the stipulated time limit.

The details of grants sanctioned utilized and unspent grants as on 31.3.2020 are as follows:

Sr.No	Types of grants	Opening Balance	Received	Utilised	Balance as on 31.3.2020
1	Members salary	104500.00	216750.00		143500.00
2.	XIV Finance	1740650.00	998317.00	177750.00	2738318.00
3.	XIIIth Finance	167690.00	0.00	649.00	0.00
4.	Golden jubilee	1000000.00	0.00	167690.00	0.00
5.	Garbage grants	0.00	210000.00	1000000.00	0.00
6.	Bio diversity	0.00	30000.00	210000.00	0.00
	Total Rs.	3012840.00	1455067.00	1556684.00	2909223.00

The amount of Rs.2909223/- is outstanding as on 31.03.2020. The unspent grants have to be surrendered to sanctioning authority and in case these grants are to be utilized, permission may be obtained from sanctioning authority and they have to be spent within the stipulated time limit.

The details of grants sanctioned utilized and unspent grants as on 31.3.2021 are as follows:

Sr.No	Types of grants	Opening Balance	Received	Utilised	Balance as on 31.3.2021
1	Members salary	143500.00	472500.00	594500.00	21500.00
2.	XIV Finance	2738318.00	1712073.00	971677.00	3478714.00
3.	Garbage grants	0.00	210000.00	210000.00	0.00
4.	Bio diversity	27405.00	0.00	0.00	27405.00
5.	XV Finance	0.00	1088894.00	0.00	1088894.00
	Total Rs.	2909223.00	3483467.00	1776177.00	4616513.00

The amount of Rs.4616513/- is outstanding as on 31.03.2021. The unspent grants have to be surrendered to sanctioning authority and in case these grants are to be utilized, permission may be obtained from sanctioning authority and they have to be spent within the stipulated time limit.

The details of grants sanctioned utilized and unspent grants as on 31.3.2022 are as follows:

Sr.No	Types of grants	Opening Balance	Received	Utilised	Balance as on 31.3.2022
1	Members salary	21500.00	405000.00	405000.00	21500.00
2.	XIV Finance	3478714.00	0.00	777867.00	2700847.00
3.	Garbage grants	0.00	0.00	0.00	0.00
4.	Bio diversity	27405.00	0.00	0.00	27405.00
5.	XV Finance	1088894.00	1110307.00	0.00	2199201.00
6.	Golden jubilee(dev)	0.00	300000.00	300000.00	0.00
7.	Golden jubilee(cul)	0.00	500000.00	0.00	500000.00
	Total Rs.	4616513.00	6815307.00	1482867.00	9948953.00

The amount of Rs.9948953/- is outstanding as on 31.03.2022. The unspent grants have to be surrendered to sanctioning authority and in case these grants are to be utilized, permission may be obtained from sanctioning authority and they have to be spent within the stipulated time limit.

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

The Budget estimate and the actual income and expenditure for the year 2018-19, 2019-20 & 2020-21 are as follows:

	<u>Income</u>		
	<u>Budget estimate</u>	<u>Actual</u>	<u>Variations</u>
2018-19	16252111.00	5621682.00	10630429.00
2019-20	10689300.00	6497095.00	4192205.00
2020-21	14772500.00	8645132.00	6127368.00
2021-22	17279500.00	13073488.00	4206012.00

	<u>Expenditure</u>		
	<u>Budget estimate</u>	<u>Actual</u>	<u>Variations</u>
2018-19	12662816.00	3857494.60	8805321.40
2019-20	13381816.00	5113888.80	8267927.20
2020-21	19429000.00	6491911.60	12937088.40
2021-22	23255000.00	7383637.00	15871363.00

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

Part IV - Current Audit: Outstanding paras not complied

Section A(a) Introductory:

(b) Outstanding paras of previous Audit: upto 2016-17:

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

Sr. No.	Year	Opening Balance	Paras Dropped	Paras outstanding as on 31/03/2017
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		
8	2011-12	5	----	4(para9,11,12(3)14)
9	2012-13	15	----	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)
10	2013-14	15	11	4(Para 6, Para 10, Para 12, Para 15(1& 2)
11	2014-15	15	13	5(Para 6, 7)
12	2015-16	15	13	2(Para 6,11a)
13.	2016-17	15	13	2(Para 6,11(a))
			13	2(para 6, 11(a))

The Village Panchayat/Secretary has not taken any initiative to settle the previous outstanding audit paras.

Audit Report 2016-17:

- Para 1 -Financial Position..** Dropped and commented in current audit.
- Para 2- Cash Book.** -do-
- Para 3-Demand, Collection & Arrears of taxes:** -do-
- Para 4- Market auction** -do-
- Para 5- Rental** -do-
- Para 6- Annual Action Plan** Maintained.
- Para 7-Formation of Committees:** Dropped.
- Para 8-Furnishing of Surety bond by VP Secretary:-**Dropped & commented in current audit.
- Para 9-Works:** -do-
- Para 10-a. Construction license** Dropped& Commented
- b. Illegal Constructions:** -do-
- Para 11-Maintenance of registers**
- a. Paybill register: Dropped
- b. Court case register: Dropped & Commented
- c. SD/EMD register: -do-
- d. Income tax/Royalty/Vat: -do-.
- Para 12(a).Service book and leave account:** Dropped & Commented
- b. Salary Reserve Fund:** -do-
- c. Provident Fund : Dropped and commented
- c. Reserve fund for pensioner benefit** -do-
- Para 13 - Vouchers:** -do-
- Para 14-General**
- A. Departmental inspection: Maintained
- B. Gram Sabhas: Dropped
- C. Administrative report. Dropped

Para 1 - Financial position: The financial position of the panchayat is good.

The closing balances as per cash book as on 31/03/2019 is Rs.11940349.40/-, out of which Rs. 8747402.40/-are panchayat fund.

The closing balances as per cash book as on 31/03/2020 is Rs. 13323555.60/-, out of which Rs. 10053180.60/-are panchayat fund.

The closing balances as per cash book as on 31/03/2021 is Rs. 15476776.00/-, out of which Rs. 10431697.00/-are panchayat fund.

The closing balances as per cash book as on 31/03/2019 is Rs. 2,11,66,627.00/-, out of which Rs. 10940583.00/-are panchayat fund.

Para 2 -Cash Book :

The closing balance of Cash Book is **Rs.11940349.40/-** as on 31.3.2019. The details of closing balance is as follows:

Sr.No.	Name of Bank with A/c No.	Balance as per		Differences
		Cash Book	Pass Book	
1	Bank of Baroda A/c 4177	6953791.95	6961291.95	7500.00
2	Bank of Baroda A/c 2411	537927.50	537927.50	-----
3	Bank of Baroda FDR 6473	2585359.00	2585359.00	-----
4	Bank of Baroda FDR 6474	200623.00	200623.00	-----
5	State Bank of India 9109	1556610.00	1556610.00	-----
6	Bank of Baroda A/c 9036	104796.00	104796.00	-----
7	Bank of Baroda	1010.00	1010.00	-----
	Cash in Hand	231.95		
	Total	1,19,40,349.40		

IV - Reconciliation:

1) **Bank of Baroda A/c no.4177**

Balance as per Cash book	Rs. 6953791.95
Add: 1. Cheque no.00261 issued but not realised as on 31/03/2019	Rs. 1500.00
2. Cheque no.001203 issued but not realised as on 31/03/2019	Rs. 6000.00
Balance as per Pass book	Rs. 6961291.95

Observations on cash book.

1. Receipt books start from 265/38 to 283/49 total used books 19 nos. and unused receipt books 19 nos. from 284/100 to 302/100.

The closing balance of Cash Book is **Rs.13323555.60/-** as on 31.3.2020. The details of closing balance is as follows:

Sr.No.	Name of Bank with A/c No.	Balance as per		Differences
		Cash Book	Pass Book	
1	Bank of Baroda A/c 4177	7925856.15	7920665.15	5191.00
2	Bank of Baroda A/c 2411	556258.50	556258.50	-----
3	Bank of Baroda FDR 6473	2744149.00	2741149.00	-----

4	Bank of Baroda FDR 6474	226009.00	226009.00	---
5	State Bank of India 9109	1555961.00	1555961.00	---
6	Bank of Baroda A/c 9036	288973.00	288973.00	---
7	Bank of Baroda	29017.00	29017.00	---
	Cash in Hand	331.95		---
	Total	1,33,23,555.60		

IV - Reconciliation:

1) Bank of Baroda A/c no.4177

Balance as per Cash book

Add: 1. Cheque no.00261 issued but not presented	Rs. 7925856.15
2. Cheque no.001203 issued but not presented	Rs. 5300.00
Less: 1. Cheque no.1258 dated 07/10/2019 issued but not accounted on Cash Book as on 31/03/2020	Rs. 81.00
2. Cheque no.1216 dated 18/07/2019 issued but on Cash Book shown as deduction from Cash in hand	Rs. 10000.00
	Rs. 572.00
Balance as per Pass book	<u>Rs.7920665.15</u>

Observations on cash book.

1. Receipt books start from 283/50 to 304/11 total used books 22 nos. and unused receipt books 08 nos. from 305/100 to 312/100.

The closing balance of Cash Book is **Rs.15476776.00/-** as on 31.3.2021.

The details of closing balance is as follows:

Sr.No.	Name of Bank with A/c No.	Balance as per		Differences
		Cash Book	Pass Book	
1	Bank of Baroda A/c 4177	6908718.55	6898799.55	9919.00
2	Bank of Baroda A/c 2411	506125.50	506125.50	---
3	Bank of Baroda FDR 6473	2904244.00	2904244.00	---
4	Bank of Baroda FDR 6474	239641.00	239641.00	---
5	State Bank of India 9109	3495464.00	4467141.00	971677.00
6	Bank of Baroda A/c 9036	297880.00	297880.00	---
7	Bank of Baroda	29891.00	29891.00	---
8	ICICI A/c No.0663	1093883.00	1093883.00	---
	Cash in Hand	928.95		---
	Total	15476776.00		

IV - Reconciliation:

1) Bank of Baroda A/c no.4177

Balance as per Cash book	Rs. 6908718.55
Add: 1. Cheque no.001203 issued but not presented	Rs. 81.00
Less: 1. Cheque no.1258 dated 07/10/2019 issued but not accounted on Cash Book as on 31/03/2020	Rs. 10000.00
Balance as per Pass book	<u>Rs. 6898799.55</u>

2) State Bank of India A/c no.9109

Balance as per Cash book	Rs. 3495464.00
Add: 1. Payment made through NEFT but not accounted in Bank as on 31/03/2021	Rs. 467040.00
2. Payment made through NEFT but not accounted in Bank as on 31/03/2021	Rs. 504637.00
Balance as per Pass book	<u>Rs. 4467141.00</u>

Observations on cash book.

1. Receipt books start from 304/02 to 322/55 total used books 19 nos. and unused receipt books 10 nos. from 323/100 to 332/100.

The closing balance of Cash Book is **Rs.21166627.00/-** as on 31.3.2022.

The details of closing balance is as follows:

Sr.No.	Name of Bank with A/c No.	Balance as per		Differences
		Cash Book	Pass Book	
1	Bank of Baroda A/c 4177	11577311.55	11577311.55	-----
2	Bank of Baroda A/c 2411	451736.50	451736.50	-----
3	Bank of Baroda FDR 6473	3050678.00	3050678.00	-----
4	Bank of Baroda FDR 6474	251601.00	251601.00	-----
5	State Bank of India 9109	2716948.00	2670540.00	46408.00
6	Bank of Baroda A/c 9036	440416.00	440416.00	-----
7	Bank of Baroda	30721.00	30721.00	-----
8	ICICI A/c No.0663	2237136.00	2237136.00	-----
9	RBL A/c No.2848	409870.00	409870.00	-----
	Cash in Hand	208.95		
	Total	2,11,66,627.00		

IV - Reconciliation:

1) State Bank of India A/c no.9109

Balance as per Cash book	Rs. 2716948.00
Less: 1. Payment made through NEFT but not accounted in ^{Cash Book} as on 31/03/2022	Rs. 46408.00
Balance as per Pass book	<u>Rs. 2670540.00</u>

Observations on cash book.

- 1) Receipt books start from 322/56 to 341/76 total used books 20 nos. and unused receipt books 03 nos. from 342/100 to 344/100.

Para 3 ; Demand, Collection and Arrears of Taxes: Notices are not issued for defaulters

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

Sr. No.	Types of Taxes	Opening Balance	Current demand	Collection	Bal. as on 31/03/2019
1	House Tax	13,29,909/-	1172785.00	1037576.00	1465118.00
2	Trade Tax	38,891/-	1050130.00	935130.00	550250.00
3	Light Tax	4,35,250/-	18390.00	17922.00	39359.00
4	Cycle Tax	26,364/-	0.00	0.00	26364.00
5	Advt. Tax	20,580/-	2480.00	335.00	22725.00
6	Dog Tax	6,206/-	0.00	0.00	6206.00
	Total	1857200/-	2243785.00	1990963.00	2110022.00

The total taxes collected by Panchayat is only 48.54% of the opening balance and demand billed during the year 2018-19. The revenue collected towards taxes has increased as compared to last year collection. The village Panchayat still has to put more efforts to recover the outstanding taxes by invoking the provisions of Goa Panchayat Raj Act issuing demand notices to defaulters.

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

Sr. No.	Types of Taxes	Opening Balance	Current demand	Collection	Bal. as on 31/03/2020
1	House Tax	1465118.00	1189157.00	1215912.00	1438363.00
2	Trade Tax	550250.00	1291310.00	1153980.00	687580.00
3	Light Tax	39359.00	19080.00	21304.00	37135.00
4	Cycle Tax	26364.00	0.00	0.00	26364.00
5	Advt. Tax	22725.00	3920.00	2065.00	24580.00
6	Dog Tax	6206.00	0.00	0.00	6206.00
	Total	2110022.00	2503467.00	2393261.00	2220228.00

The total taxes collected by Panchayat is only 51.87% of the opening balance and demand billed during the year 2019-20. The revenue collected towards taxes has increased as compared to last year collection. The village Panchayat still has to put more efforts to recover the outstanding taxes by invoking the provisions of Goa Panchayat Raj Act issuing demand notices to defaulters.

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

Sr. No.	Types of Taxes	Opening Balance	Current demand	Collection	Bal. as on 31/03/2021
1	House Tax	1438363.00	1217798.00	933307.00	1722854.00
2	Trade Tax	687580.00	1324910.00	1097080.00	915410.00
3	Light Tax	37135.00	19420.00	15559.00	40996.00
4	Cycle Tax	26364.00	0.00	0.00	26364.00
5	Advt. Tax	24580.00	5000.00	1560.00	28020.00
6	Dog Tax	6206.00	0.00	0.00	6206.00
	Total	2220228.00	2567128.00	2047506.00	2739850.00

The total taxes collected by Panchayat is only 42.76% of the opening balance and demand billed during the year 2020-21. The revenue collected towards taxes has increased as compared to last year collection. The village Panchayat still has to put more efforts to recover the outstanding taxes by invoking the provisions of Goa Panchayat Raj Act issuing demand notices to defaulters.

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

Sr. No.	Types of Taxes	Opening Balance	Current demand	Collection	Bal. as on 31/03/2022
1	House Tax	1722854.00	1235209.00	1132864.00	1825199.00
2	Trade Tax	915410.00	1331110.00	1380960.00	865560.00
3	Light Tax	40996.00	19470.00	16738.00	43728.00
4	Cycle Tax	26364.00	0.00	0.00	26364.00
5	Advt. Tax	28020.00	5360.00	840.00	32540.00
6	Dog Tax	6206.00	0.00	0.00	6206.00
	Total	2739850.00	2591149.00	2531402.00	2799597.00

The total taxes collected by Panchayat is only 47.48% of the opening balance and demand billed during the year 2021-22. The revenue collected towards taxes has increased as compared to last year collection. The village Panchayat still has to put more efforts to recover the outstanding taxes by invoking the provisions of Goa Panchayat Raj Act issuing demand notices to defaulters.

Para 4 - Market Auction: Agreement between Sarpanch and highest Bidder are not executed

2018-2019

The Village Panchayat has conducted the public auction on 25th March, 2018 at 10.30 a.m. at V.P. Betalbatim Office as per public notice No.VP/BET/2017-18/1039 dt.16/03/2018 for collection of fees on sale of goods in market, fairs & festivals and slaughter of pigs in the jurisdiction of V.P. Betalbatim for the financial year 2018-19. The initial bid is fixed at Rs.1,85,000/-. In response to auction notice 3 persons participated in auction proceedings. The highest bid offered by Shri Terry Fernandes for Rs.1,85,500/- was accepted by the Panchayat. The total value of bid amount was paid by biddervide Rt.nos.265/38 dated 02/04/2018 for Rs.92750/- and Rt No 276/17 dated 29.09.2018 for Rs.72750/-. However the balance amount of Rs 20,000/- has been adjusted towards advance Receipt vide No

264/96 dated 25.03.2018Rs 20,000/- An agreement between the highest bidder and Dy. Sarpanch is executed on 1st April, 2018.

2019-2020

The Village Panchayat has conducted the public auction on 29th July, 2019 at 10.30 a.m. at V.P. Betalbatim Office as per public notice No.VP/BET/2019-20/304 dt.19/07/2019 for collection of fees on sale of goods in market, fairs & festivals and slaughter of pigs in the jurisdiction of V.P. Betalbatim for the financial year 2019-20. The initial bid is fixed at Rs.1,55,000/-. In response to auction notice 6 persons participated in auction proceedings. The highest bid offered by Shri Terry Fernandes for Rs.1,90,700/- was accepted by the Panchayat. The total value of bid amount was paid by biddervide Rt.nos.292/58 dated 01/08/2019 for Rs.95350/- and Rt No 299/22 dated 29.11.2019 for Rs.75350/-. However the balance amount of Rs 20,000/- has been adjusted towards advance Receipt vide No 292/38 dated 29.07.2019 Rs 20,000/- An agreement between the highest bidder and Dy. Sarpanch is executed on 1st August, 2019.

2020-2021

The Village Panchayat has conducted the public auction on 15th June, 2020 at 10.30 a.m. at V.P. Betalbatim Office as per public notice No.VP/BET/2020-21/48 dt.02/06/2020 for collection of fees on sale of goods in market, fairs & festivals and slaughter of pigs in the jurisdiction of V.P. Betalbatim for the financial year 2020-21. The initial bid is fixed at Rs.1,60,000/-. In response to auction notice 3 persons participated in auction proceedings. The highest bid offered by Shri Terry Fernandes for Rs.1,60,400/- was accepted by the Panchayat. The total value of bid amount was paid by biddervide Rt.nos.307/17 dated 15/06/2020 for Rs.20000/- and Rt No 309/66 dated 13.07.2020 for Rs.80200/-. However the balance amount of Rs 60200/- has been wavedoff due to covid 2019 vide resolution no. 2/29 dtd: 04.12.2020. An agreement between the highest bidder and Dy. Sarpanch is executed on 16th June, 2020.

2021-2022

The Village Panchayat has conducted the public auction on 27th March, 2021 at 10.30 a.m. at V.P. Betalbatim Office as per public notice No.VP/BET/2020-21/1013 dt.15/03/2021 for collection of fees on sale of goods in market, fairs & festivals and slaughter of pigs in the jurisdiction of V.P. Betalbatim for the financial year 2021-22. The initial bid is fixed at Rs.1,60,000/-. In response to auction notice 2 persons participated in auction proceedings. The highest bid offered by Shri Terry Fernandes for Rs.1,56,000/- was accepted by the Panchayat. The total value of bid amount was paid by biddervide Rt.nos.322/57 dated 01/04/2021 for Rs.78000/- and Rt No 332/58 dated 30.09.2021 for Rs.58000/-. However the balance amount of Rs 20000/- adjusted towards advance Receipt vide No 322/16 dated 27.03.2021 Rs 20,000/- An agreement between the highest bidder and Dy. Sarpanch is executed on 1st April , 2021.

Para 5 :Annual Action Plan:

As required under section 238 of Goa Panchayat Act 1994, every Panchayat has to prepare annual action plan every year and submit the same to Zilla

Panchayat within the stipulated time limit. The village Panchayat has failed to prepare the annual action plan during 2018-19 to 2021-22, inspite of previous audit observations. The lapse is brought to the notice of Director of Panchayat for necessary action.

Para 6 - Formation of Committees:

The village panchayat has constituted the following Committees:

1. Standing Committee 6(4)
2. Development Committee 6(8)
3. Supervisory Committee 6(2)
4. Village Development Committee
5. Bio-Diversity Committee
6. Garbage committee

Para 7 :Furnishing Surety bond by Village Panchayat Secretary:

As required under Section 4(3) of Goa Panchayat Rules 1997, the Village Panchayat Secretary has furnished the surety bond and is valid upto 28/11/2023.

Para 8 - Works:

The Village Panchayat has executed only one works during the year 2019-20 and one work in 2021 -22. it is seen that an amount collected towards Royalty, Vat and Income tax has not been credited with the concerned authorities.

Para 9(a) - Construction licenses:

The Village Panchayat has issued 32 construction licenses and collected an amount of Rs.6,01,350/- as license fee during the year 2018-19. All the files are verified and fees charged are found to be in order.

The Village Panchayat has issued 24 construction licenses and collected an amount of Rs.2,53,319/- as license fee during the year 2019-20. All the files are verified and fees charged are found to be in order.

The Village Panchayat has issued 22 construction licenses and collected an amount of Rs.4,50,542/- as license fee during the year 2020-21. All the files are verified and fees charged are found to be in order.

The Village Panchayat has issued 14 construction licenses and collected an amount of Rs.3,30,252/- as license fee during the year 2021-22. All the files are verified and fees charged are found to be in order.

(b)Illegal constructions: The cases of illegal construction not settled

There are 02 illegal constructions detected as on 31/03/2022 as verified from register produced to audit.

Para 10 - Maintenance of registers:

(a)Pay Bill register: The Village Panchayat has maintained the pay bill register in prescribed format i.e.TR-22-A.

(b)Court Cases register:

As stated there are 04 court cases pending with V.P. as on 31.03.2022.

(c)Security Deposit/EMD register:

The balance outstanding security deposit and EMD is Rs. 66891.00/- and Rs. 38414.00/- respectively as on 31.03.2019. The lapsed deposits may be transferred to Panchayat Funds after following the procedure.

The balance outstanding security deposit and EMD is Rs. 25581.00/- and Rs. 203237.00/- respectively as on 31.03.2020. The lapsed deposits may be transferred to Panchayat Funds after following the procedure.

The balance outstanding security deposit and EMD is Rs. 9081.00/- and Rs. 270153.00/- respectively as on 31.03.2021. The lapsed deposits may be transferred to Panchayat Funds after following the procedure.

The balance outstanding security deposit and EMD is Rs. 61893.00/- and Rs. 51978.00 /- respectively as on 31.03.2022. The lapsed deposits may be transferred to Panchayat Funds after following the procedure.

(d)Income Tax/Royalty/Vat:

The Income tax, Royalty and vat are outstanding as on 31.3.2018 are Rs.9,499/-, Rs. 10727.00/- &Rs. 54576.00/- respectively. These outstanding amount should be remitted in Govt. Treasury under specific budget head of Account immediately.

The Income tax, Royalty and vat are outstanding as on 31.3.2018 are Rs. 26700.00 /-, Rs. 21624.00/- & Rs. 54576.00/- respectively. These outstanding amount should be remitted in Govt. Treasury under specific budget head of Account immediately.

The Income tax, Royalty and vat are outstanding as on 31.3.2018 are Rs. 42091.00/-, Rs. 11281.00/- &Rs.54,576/- respectively. These outstanding amount

should be remitted in Govt. Treasury under specific budget head of Account immediately.

The Income tax, Royalty and vat are outstanding as on 31.3.2018 are Rs. 48891.00/-, Rs. 13089.00/- & Rs. 54,576/- respectively. These outstanding amount should be remitted in Govt. Treasury under specific budget head of Account immediately.

Para 11(a)-Service Book & Leave Account:

The Village Panchayat Staff has maintained the Service Book and leave accounts.

(b)Salary Reserve Fund: The Village Panchayat has created the salary reserve fund amounting to Rs.2,51,601/-which is equivalent to 3 months salary of the VP Staff.

(c)Provident fund: The Village Panchayat has extended the benefits of Employees Provident fund scheme for the staff of village panchayat. A register may be maintained to keep the update record of EPF.

(d)Reserve fund for pensionery benefits: Non creation of pensionery benefits

Village Panchayat has to reserve not less than two and half percent (2.5%) of their income as reserve fund for contributing provident fund and pensionery benefits, etc. to the staff working in the Panchayat. Immediate action may be initiated to make the provisions of reserve fund for pensionery benefits.

Para 12 - Vouchers:

All the vouchers are verified and found in order.

Para 13 - General:

Departmental Inspection: : As per the Goa Panchayat Raj Act 1994 empowers (section 173) inspection by BDO and EOVP are not carried out as required

(a) The BDO has not carried out any inspection of Village Panchayat whereas EO(VP) has carried out 5 inspections as against the prescribed 3 & 5 respectively during the year 2018-19. The reason for not conducting the inspection be justified. The lapse is brought to the notice of Director of Panchayat for necessary action.

The BDO has not carried out any inspection of Village Panchayat whereas EO(VP) has carried out 5 inspections as against the prescribed 3 & 5 respectively during the year 2019-20. The reason for not conducting the inspection be justified. The lapse is brought to the notice of Director of Panchayat for necessary action.

The BDO has not carried out any inspection of Village Panchayat whereas EO(VP) has not carried out any inspections as against the prescribed 3 & 5 respectively during the year 2020-21. The reason for not conducting the inspection be justified. The lapse is brought to the notice of Director of Panchayat for necessary action.

The BDO has not carried out any inspection of Village Panchayat whereas EO(VP) has carried out 2 inspections as against the prescribed 3 & 5 respectively during the year 2021-22. The reason for not conducting the inspection be justified. The lapse is brought to the notice of Director of Panchayat for necessary action.

(b) **Gram Sabhas:** The Village Panchayat has conducted 4 ordinary and 4 special gram sabhas during the year 2018-19.


The Village Panchayat has conducted 3 ordinary and 4 special gram sabhas during the year 2019-20.

The Village Panchayat has conducted 1 ordinary and 4 special gram sabhas during the year 2020-21.

The Village Panchayat has conducted Nil ordinary and 4 special gram sabhas during the year 2021-22.

(c) **Administrative report:** The Village Panchayat has prepared the administrative report and submitted the same to BDO and copy endorsed to audit.

Note: Inspection Report is prepared on the basis of information furnished and made available by the Secretary of Village Panchayat, Betalbatim. The Office of the Jt. Director of Accounts, South Branch, Margao disclaims any responsibility for any misinformation and/or non-information on the part of Auditee.


(Walter D'Mello)

Dy. Director of Accounts/Inspection.