

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

V.P. MACASANA

Part - I:
2018-2019

Inward No.: 01
Date: 03/04/2023

- A) Name of Sarpanch** : Shri. Agnelo Jose Caitano D'costa 1.1.18 to 31.3.19
B) Name of Secretary : Shri. Dhaklu R. Ghadi 01.4.2018 to 31.03.2019

2019-2020

- A) Name of Sapanch**: Shri. Agnelo Jose Caitano D'costa 1.1.19 to 30.12.19
Smt. Feliciano Souza 31.12.2019 to 21.01.2020
Shri. Caetano J. Vaz 22.01.2020 to 31.03.2020
B) Name of Secretary: Shri. Dhaklu R. Ghadi 01.4.2019 to 29.05.2019
Shri. Sanjiv Naik 30.05.2019 to 23.12.2019
Shri. Diwakar Salelkar 24.12.2019 to 31.03.2020

2020-2021

- A) Name of Sarpanch** : Shri. Caetano J. Vaz 01.4.2020 to 31.03.2021
B) Name of Secretary : Shri. Diwakar Salelkar 01.04.2020 to 31.10.2020
Shri. Hemant Gurav 02.11.2020 to 22.12.2020
Shri. Prabhakar Kamat 23.12.2020 to 02.03.2021
Shri. Shrishal Pattanshetti 03.03.2021 to 31.03.2021

2021-2022

- A) Name of Sarpanch** : Shri. Caetano J. Vaz 01.04.2021 to 31.03.2022
B) Name of Secretary : Shri. Shrishal Pattanshetti 01.04.2021 to 12.09.2021
Shri. Roquizinha Fernandes 13.09.2021 to 15.9.21
Shri. Shrishal Pattanshetti 16.09.2021 to 1.11.2021
Shri. Roquizinha Fernandes 2.11.2021 to 8.12.2021
Shri. Shrishal Pattanshetti 9.12.2021 to 09.01.2022
Shri. Roquizinha Fernandes 10.1.2022 to 11.3.2022
Shri. Roopesh Mule 12.03.2022 31.03.2022

A) Name of audit party and their designation:

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

RES NO 5(2)
dt 13/4/2023.

B.

C) Date of audit: 20/09/2022 to 23/09/2022

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

Part II - Introductory:

The Audit of the accounts of Village Panchayat, Macazana 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	303571.00	113728.00	276368.00	130790.00

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	2019-2	2020-21	2021-22
Opening balance for the year	2679090.01 <u>267909.01</u>	3678697.51	3670700.10	5942156.45
Receipts during the year	2442457.50	1993197.19	4180012.35	8298617.00
Expenditure during the year	1442850.00	2001194.60	1908556.00	3090497.00
Closing Balance as on 31st march	3678697.51	3670700.10	5942156.45	11150276.45

Details of funds available:

	2018-19	2019-20	2020-21	2021-22
Government Grants	1643006.00	1626523.00	3494700.00	8324286.00
EMD	22021.00	22021.00	22021.00	22021.00
Security Deposit	9354.00	9354.00	9354.00	9354.00
Royalty	3955.00	3955.00	3955.00	3955.00
Income tax	18843.00	18843.00	18843.00	18843.00
Vat	9390.00	9390.00	9390.00	9390.00

15

Panchayat fund as on 31st march	1972128.51	1980614.00	2383893.45	2762427.45
Closing Balance as on 31st march	3678697.51	3670700.10	5942156.45	11150276.45

The liabilities of the Panchayat

	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Government Grants	1643006.00	1626523.00	3494700.00	8324286.00
EMD	22021.00	22021.00	22021.00	22021.00
Security Deposit	9354.00	9354.00	9354.00	9354.00
Royalty	3955.00	3955.00	3955.00	3955.00
Income tax	18843.00	18843.00	18843.00	18843.00
Vat	9390.00	9390.00	9390.00	9390.00
TOTAL	1706569.00	1690086.00	3558263.00	8387849.00

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	0.00	270000.00	270000.00	0.00
2.	Staff Salary	0.00	980000.00	748594.00	231406.00
3.	XIIIth Finance	344907.00	0.00	0.00	344907.00
4.	XIV Finance	701557.00	217306.00	0.00	918863.00
5.	Garbage grants	6130.00	150000.00	8300.00	147830.00
	Total Rs.	1052594.00	1617306.00	1026894.00	1643006.00

The amount of Rs.1643006/- 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	0.00	216750.00	216750.00	0.00
2.	Staff Salary	231406.00	410000.00	641406.00	0.00
3.	XIIIth Finance	344907.00	0.00	344907.00	0.00
4.	XIV Finance	918863.00	521781.00	0.00	1440644.00
5.	Garbage grants	147830.00	150000.00	111951.00	185879.00
	Total Rs.	1643006.00	1298531.00	1315014.00	1626523.00

15/

The amount of Rs.1626523/- 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	0.00	472500.00	452250.00	20250.00
2.	Staff Salary	0.00	1160641.00	926402.00	234239.00
3.	XIV Finance	1440644.00	944584.00	0.00	2385228.00
4.	Garbage grants	185879.00	150000.00	81300.00	254579.00
5.	XV Finance	0.00	600404.00	0.00	600404.00
	Total Rs.	1626523.00	3328129.00	1459952.00	3494700.00

The amount of Rs.3494700/- 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	20250.00	405000.00	405000.00	20250.00
2.	Staff Salary	234239.00	900000.00	1000627.00	133612.00
3.	XIV Finance	2385228.00	0.00	839060.00	1546168.00
4.	Garbage grants	254579.00	150000.00	71000.00	333579.00
5.	XV Finance	600404.00	612013.00	0.00	1212417.00
6.	Covid grants	0.00	50000.00	46000.00	4000.00
7.	Swanpurna Bharat (Dev)		5000000.00	0.00	5000000.00
8.	Swanpurna Bharat (Cu)		300000.00	225740.00	74260.00
	Total Rs.	3494700.00	7417013.00	2587427.00	8324286.00

The amount of Rs.8324286/- 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	4978950.00	2442457.50	2536492.50

2019-20	4856896.00	1993197.19	2863698.81
2020-21	372000.00	4180012.30	(-)3808012.35
2021-22	14467399.00	8298617.00	6168782.00

Expenditure

	<u>Budget estimate</u>	<u>Actual</u>	<u>Variations</u>
2018-19	3145000.00	1442850.00	1702150.00
2019-20	6462206.00	2001194.60	4461012.00
2020-21	235000.00	1908556.00	(-)1673556.00
2021-22	9873000.00	3090497.00	6782503.00

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 are as follows

<u>Sr.No.</u>	<u>Year</u>	<u>Opening Balance</u>	<u>Paras dropped</u>	<u>Balance paras as on 31/3/17</u>
1.	1975-76	1	----	1(para 14)
2.	1982-83	1	----	1(para 8)
3.	1986-87	1	----	1(para 3)
4.	1987-88	2	----	2(para 6 & 7)
5.	1988-89	1	----	1(para 3)
6.	1989-90	2	----	2(para 3 & 4)
7.	1990-91	3	----	3(para 4, 6, 8)
8.	1991-92	3	----	3(para 1, 2 & 5) 1(para 2(b)(d)(e))
9.	1992-93	1	----	1(para 2(b)(d)(e))
10.	1993-94	3	----	3(para 2(b)(1), 3(a)(c)(d) & 4)
11.	1994-95	1	----	1(para 1(a))
12.	1995-96	3	----	3(para 2(a)3(1 to 9) & 5(b)
13.	1996-97	2	----	2(para 2(a)(ii) & 5(b)
14.	1997-98	3	----	3(para 5, 6 & 7)
15.	1998-99	9	----	9(para 1 to 9)
16.	1999-00	4	----	4(para 3(1)(3)(4), 7 & 8)
17.	2000-01	5	----	5(para 3, 5(c) 7, 8, 9(2)
18.	2001-02	9	----	9(para 1 to 9)
19.	2002-03	8	----	8(para 1 to 8)
20.	2003-04	2	----	2(para 7(5) (6), 8(5))
21.	2004-05	5	----	5(para 2(7), 3, 7, 8 & 9(5))
22.	2005-06	3	----	3(para 2(6), 7 & 8
23.	2006-07	9	----	9(para 1 to 9)
24.	2008-09	13	----	13(para 1 to 13)
25.	2009-10	14	----	14(para 1 to 14)

26	2010-11	4	----	4(para 1(B)7,10(2,3)14(1,2)
27	2011-12	2	----	2(Para 8(a),12(Sr.1 to 12)
28	2012-13	13	6	7(para 5,para8(a),para9(4)(5) Para10(a),para11(a),para12,para13
29	2013-14	11	6	5(Paras 5,6,7,9(4,5,6) & 11(a).
30	2014-15	11	8	3(Paras 5,8,11(3)
31	2015-16	13	8	5(Paras 5,8,9(a),11(b&c),13(a)
32	2016-17	13	9	3(paras 5,8,11(a) & 13(a)

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

Audit Report 2017-18:

Para 1-Financial Position: Dropped & commented in current audit.

Para 2 -Cash Book: -do-

Para 3 - Demand, Collection & Arrears of Taxes -do-

Para 4 - Rental: -do-

Para 5 - Annual Action Plan: Maintained.

Para 6 - Constitution of Committees Dropped and commented

Para 7 -(a)Construction licenses -do-

(b) Illegal Constructions -do-

Para 8 - Furnishing of surety bond by VP secretary - Maintained

Para 9 - Works: Dropped

Para 10 - Maintenance of Registers: Dropped

Para 11(a)-Service Books: Maintained

Para 12; Vouchers: Dropped

Para 13: a)Departmental Inspection :Maintained

b) &c)Dropped.

Current Audit 2018-2022

Para 1 - Financial Position:

The Financial position of Village Panchayat is quite satisfactory. The closing balance of Panchayat as per Cash Book is Rs. 3678697.51 out of which Rs. 1972128.51 are Panchayat funds.

The Financial position of Village Panchayat is quite satisfactory. The closing balance of Panchayat as per Cash Book is Rs. 3670700.10 out of which Rs. 1980614.00 are Panchayat funds.

15

The Financial position of Village Panchayat is quite satisfactory. The closing balance of Panchayat as per Cash Book is Rs. 5942156.45 out of which Rs. 2383893.45 are Panchayat funds.

The Financial position of Village Panchayat is quite satisfactory. The closing balance of Panchayat as per Cash Book is Rs. 11150276.45 out of which Rs. 2762427.45 are Panchayat funds.

Para 2 - Cash Book:

The closing balance of the Village Panchayat is **Rs.3678697.51** as on 31/03/2019. The details of closing balance is as follows:

Sr. No.	Name of Bank with A/c No.	Balance as per		Difference s
		Cash Book	Pass Book	
1	Canara Bank 672	1900853.55	1900853.55	nil
2	Canara Bank 112	561074.96	561074.96	nil
3	State Bank of India 6087	1216227.00	1216227.00	nil
4	Cash in hand	542.00		
	Closing balance	3678697.51		

Bank Reconciliation: There is no difference between the balance of cash book and passbook, hence reconciliation is not required.

Observations on cash book:

1. The panchayat has used receipt books from 162/47 to 169/56, total used receipt books is 8 nos. and unused receipt books from 170/100 to 198/100 total unused receipt books is 29 nos.

The closing balance of the Village Panchayat is **Rs.3670700.10** as on 31/03/2020. The details of closing balance is as follows:

Sr. No.	Name of Bank with A/c No.	Balance as per		Difference s
		Cash Book	Pass Book	
1	Canara Bank 672	2777015.07	2799358.73	22343.66
2	Canara Bank 112	11261.03	11629.34	368.31
3	State Bank of India 6087	882069.00	906796.00	24727.00
4	Cash in hand	355.00		
	Closing balance	3670700.10		

Bank Reconciliation:

Canara Bank A/c No.672

Balance as per Cash Book Rs. 2777015.07

Add:- Bank interest not accounted on Cash Book Rs. 22343.66

Balance as per Pass Book Rs. 2799358.73

Canara Bank A/c No.112

Balance as per Cash Book Rs. 11261.03

Add:- Bank interest not accounted on Cash Book Rs. 368.31

Balance as per Pass Book Rs. 11629.34

State Bank India A/c No.6087

Balance as per Cash Book Rs. 882069.00

Add:- Bank interest not accounted on Cash Book Rs. 24727.00

Balance as per Pass Book Rs.906796.00

Observations on cash book:

1. The panchayat has used receipt books from 169/57 to 177/54, total used receipt books is 9 nos. and unused receipt books from 178/100 to 198/100 total unused receipt books is 21 nos.

The closing balance of the Village Panchayat is Rs.5942156.45 as on 31/03/2021. The details of closing balance is as follows:

Sr. No.	Name of Bank with A/c No.	Balance as per		Difference s
		Cash Book	Pass Book	
1	Canara Bank 672	3436816.50	3436816.50	Nil
2	Canara Bank 112	11918.95	11918.95	Nil
3	State Bank of India 6087	1892563.00	1892563.00	Nil
4	HDFC 2092	600404.00	606068.00	5664.00
4	Cash in hand	454.00		
	Closing balance	5942156.45		

Bank Reconciliation:

HDFC Bank A/c No.2092

Balance as per Cash Book Rs.600404.00

Add:- Bank interest not accounted on Cash Book Rs. 5664.00

Balance as per Pass Book Rs. 606068.00

Observations on cash book:

1. The panchayat has used receipt books from 177/55 to 184/57, total used receipt books is 8 nos. and unused receipt books from 185/100 to 198/100 total unused receipt books is 14 nos.

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The closing balance of the Village Panchayat is Rs.11150276.45 as on 31/03/2022. The details of closing balance is as follows:

Sr. No.	Name of Bank with A/c No.	Balance as per		Difference s
		Cash Book	Pass Book	
1	Canara Bank 672	8272330.50	8272330.50	Nil
2	Canara Bank 112	12149.95	12149.95	Nil
3	State Bank of India 6087	1633433.00	6633433.00	Nil
4	HDFC 2092	1230834.00	1239935.00	9101.00
4	Cash in hand	1529.00		
	Closing balance	11150276.45		

Bank Reconciliation:

HDFC Bank A/c No.2092

Balance as per Cash Book Rs.1230834.00

Add:- Bank interest not accounted on Cash Book Rs. 9101.00

Balance as per Pass Book Rs. 1239935.00

Observations on cash book:

1. The panchayat has used receipt books from 184/58 to 191/93, total used receipt books is 8 nos. and unused receipt books from 192/100 to 198/100 total unused receipt books is 07 nos.

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

The position of varioustaxes collected by the Panchayat, demand andbalances outstanding as on 31/03/2019 are as follows:

Sr. No.	Type of taxes	Opening Balance	Current Demand	Collection	Balance as on 31/03/19
1.	House tax	2,63,628/-	174771.00	135342.00	303057.00
2.	Light tax	18,948/-	8070.00	6704.00	20314.00
3.	Trade tax	37,430/-	15470.00	9700.00	43200.00
4.	Cycle tax	6,454/-	12.00	0.00	6466.00
5.	Dog tax	228/-	14.00	0.00	242.00
6.	Board tax	900/-	300.00	0.00	1200.00
	Total	3,27,588/-	198637.00	151746.00	374479.00

The total collection of various taxes is only 28.83% of the opening balance and demand billed during the year 2018-19. The main source of income to Panchayat is by way of collection of various taxes. The Panchayat has to take stringent action against the defaulter by invoking the provision of Goa Panchayat Raj Act, by issuing demand notices to defaulters and recover the long outstanding dues of various taxes. Further progress made be reported to audit.

The position of varioustaxes collected by the Panchayat, demand andbalances outstanding as on 31/03/2020 are as follows:

Sr. No	Type of taxes	Opening Balance	Current Demand	Collection	Balance as on 31/03/20
1.	House tax	303057.00	179300.00	179010.00	303347.00
2.	Light tax	20314.00	8080.00	7048.00	21346.00
3.	Trade tax	43200.00	15470.00	16665.00	42005.00
4.	Cycle tax	6466.00	1200.00	6.00	7660.00
5.	Dog tax	242.00	14.00	6.00	250.00
6.	Board tax	1200.00	300.00	0.00	1500.00
	Total	374479.00	204364.00	202735.00	376108.00

The total collection of various taxes is only 35.09% of the opening balance and demand billed during the year 2019-20. The main source of income to Panchayat is by way of collection of various taxes. The Panchayat has to take stringent action against the defaulter by invoking the provision of Goa Panchayat Raj Act, by issuing demand notices to defaulters and recover the long outstanding dues of various taxes. Further progress made be reported to audit.

The position of varioustaxes collected by the Panchayat, demand andbalances outstanding as on 31/03/2021 are as follows:

Sr. No	Type of taxes	Opening Balance	Current Demand	Collection	Balance as on 31/03/21
1.	House tax	303347.00	181050.00	158282.00	326115.00
2.	Light tax	21346.00	8080.00	7028.00	22398.00
3.	Trade tax	42005.00	17270.00	21120.00	38155.00
4.	Cycle tax	7660.00	10.00	0.00	7670.00
5.	Dog tax	250.00	14.00	0.00	264.00
6.	Board tax	1500.00	450.00	150.00	1800.00
	Total	376108.00	206874.00	186580.00	396402.00

The total collection of various taxes is only 32.06% of the opening balance and demand billed during the year 2020-21. The main source of income to Panchayat is by way of collection of various taxes. The Panchayat has to take stringent action against the defaulter by invoking the provision of Goa Panchayat Raj Act, by issuing demand notices to defaulters and recover the long outstanding dues of various taxes. Further progress made be reported to audit.

The position of varioustaxes collected by the Panchayat, demand andbalances outstanding as on 31/03/2022 are as follows:

Sr. No	Type of taxes	Opening Balance	Current Demand	Collection	Balance as on 31/03/22
1.	House tax	326115.00	180929.00	165604.00	341440.00
2.	Light tax	22398.00	8050.00	8008.00	22440.00
3.	Trade tax	38155.00	16500.00	14050.00	40605.00
4.	Cycle tax	7670.00	10.00	4.00	7676.00

5.	Dog tax	264.00	14.00	4.00	274.00
6.	Board tax	1800.00	450.00	0.00	2250.00
	Total	396402.00	205953.00	187670.00	414685.00

The total collection of various taxes is only 31.21% of the opening balance and demand billed during the year 2021-22. The main source of income to Panchayat is by way of collection of various taxes. The Panchayat has to take stringent action against the defaulter by invoking the provision of Goa Panchayat Raj Act, by issuing demand notices to defaulters and recover the long outstanding dues of various taxes. Further progress made be reported to audit.

Para 4 – Rentals: Demand notices to defaulters are not issued

V.P. Macazana has leased out its premises to Syndicate Bank at the rate of Rs.14,000/- per month. The position of rent received is as follows:

Sr. No	Name of lessee	Opening Balance	Current Demand	Collection	Balance as on 31/03/19
1.	Syndicate Bank	----	158400/-	158400/-	-----

Sr. No	Name of lessee	Opening Balance	Current Demand	Collection	Balance as on 31/03/20
1.	Syndicate Bank	----	158400/-	158400/-	-----

Sr. No	Name of lessee	Opening Balance	Current Demand	Collection	Balance as on 31/03/21
1.	Syndicate Bank	----	125600/-	125600/-	-----

Sr. No	Name of lessee	Opening Balance	Current Demand	Collection	Balance as on 31/03/22
1.	Syndicate Bank	----	163750/-	163750/-	-----

Para 5 – Annual Action Plan: As required under Section 238 of Goa Panchayat Raj Act. Every Panchayat has to prepare annual action plan and submit the same to Zilla Panchayat in prescribed format within stipulated time. The Village Panchayat, Macazana has prepared the GPDP for the year 2018-19 to 2021-22.

Para 6 – Constitution of Committees: The V.P. has constituted the following committees as required under Section 6 for the year 2017-18.

- 1) Standing Committee.
- 2) Supervisory Committee.
- 3) Development Committee.

4) Village Development Committee

5) Bio-diversity Committee

6) Garbage committee

7) Child Development committee.

Para 7 (a) – Construction Licenses: The V.P. has issued 02 construction licences and collected fees of Rs.26,015/-for the year 2018-19.

The V.P. has issued 06 construction licences and collected fees of Rs.80,619/-for the year 2019-20.

The V.P. has issued 04 construction licences and collected fees of Rs.27,013/-for the year 2020-21.

The V.P. has issued 05 construction licences and collected fees of Rs.41,503/-for the year 2021-22.

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

The Village Panchayat has altogether 16 nos. illegal construction cases pending as on 31.03.2022. Further progress made to settle the same may be reported to audit.

Para 8 – Furnishing of Surety Bond by V.P. Secretary :

As required under Section 4(3) of Goa Panchayat Act rules 1997, Village Panchayat Secretary has not furnished the surety bond. In spite of pointing out in every audit. No action has been taken by Village Panchayat to obtain the required surety bond from the Secretary. The same may be obtained without further delay and compliance reported to audit.

Para 9 – Works :

The Village Panchayat has not executed any works during the year 2018-22.

Para 10 – Maintenance of Registers:

- 1) **Court Cases Register:** The Village Panchayat has 04 court cases pending as on 31/3/2022 .Progress made may be intimated to audit.
- 2) **Property and Assets Register:** The Property register has been maintained by the V.P annual verification has been done .
- 3) **Security Deposit/EMD Register:** The Village Panchayat has maintained the security deposit/EMD register. An amount of Rs. 9354.00/- is outstanding as security deposit and an amount of Rs. 22021.00/-is outstanding as EMD as on 31.03.2019.

The Village Panchayat has maintained the security deposit/EMD register. An amount of Rs. 9354.00/- is outstanding as security deposit and an amount of Rs. 22021.00/- is outstanding as EMD as on 31.03.2020.

The Village Panchayat has maintained the security deposit/EMD register. An amount of Rs. 9354.00/- is outstanding as security deposit and an amount of Rs. 22021.00/- is outstanding as EMD as on 31.03.2021.

The Village Panchayat has maintained the security deposit/EMD register. An amount of Rs. 9354.00/- is outstanding as security deposit and an amount of Rs. 22021.00/- is outstanding as EMD as on 31.03.2022.

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

Para 11(a) - Service Book and leave Account:

The Village Panchayat has maintained service book but Shri. Caetano D'Costa, Peon of V.P staff the annual increment wrongly taken on 1/07/2017 that is 5630+1800 instead of 5860+1800 and subsequently increment till 1/07/2022. Service book needs to be rectify and shown to the next audit.

(b) Salary Reserve fund: Salary Reserve Fund Not Created

The Village Panchayat has to create salary reserve fund equivalent to 3 months salary of V.P. Staff. In spite of previous audit observations Panchayat has failed to create salary reserve fund. The same may be created now and compliance reported to audit.

(c) Reserve fund for pensionary benefits: Non creation of pensionary benefits

The V.P. should reserve not less than two and half percent (2.5%) of their income as resource fund for contributory provident fund and pensionary benefits for the staff working in the Panchayat. This also be done now and reported to audit.

(d) Provident Fund:

The Village Panchayat staff are enrolled under the employees provident fund and are contributing every month through salary.

Para 12 - Vouchers:

All vouchers which are produced to the audit are found in order.

Para 13(a) Departmental Inspection: As per the Goa Panchayat Raj Act 1994 empowers (section 173) inspection by BDO and EOVP are not carried out as required

BDO and EO(VP) have not conducted any inspections of Village Panchayat against as prescribed 3 & 5 respectively during the year 2018-19. The shortfall brought to the notice of Director of Panchayat for information and action.

BDO and EO(VP) have not conducted any inspections of Village Panchayat against as prescribed 3 & 5 respectively during the year 2019-20. The shortfall brought to the notice of Director of Panchayat for information and action.

BDO and EO(VP) have not conducted any inspections of Village Panchayat against as prescribed 3 & 5 respectively during the year 2020-21. The shortfall brought to the notice of Director of Panchayat for information and action.

BDO have not conducted any inspections and EO(VP) have conducted 04 inspections of Village Panchayat against as prescribed 3 & 5 respectively during the year 2021-22. The shortfall brought to the notice of Director of Panchayat for information and action.

(b) Gram Sabhas:

The Village Panchayat has conducted 6 ordinary and 4 special gram-sabhas during the year 2018-19.


The Village Panchayat has conducted 5 ordinary and 4 special gram-sabhas during the year 2019-20.

The Village Panchayat has conducted 2 ordinary and 4 special gram-sabhas during the year 2020-21.

The Village Panchayat has not conducted ordinary sabhas and 4 special gram-sabhas during the year 2021-22.

(c) Administrative report: The village Panchayat has prepared the administrative report for the year 2018-19 to 2021-22 and submitted the same to BDO and copy endorsed to audit.

Note: The Inspection report has been prepared on the basis of information furnished and made available by the Secretary of V.P. Macazana. The Office of Jt. Director of Accounts, South Branch, Margao, disclaims any responsibility for any mis-information and/or non-information on the part of audittee.


(Walter D'Mello)
Dy. Director Of Accounts/Insp