

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

Part - I:

2018-2019

- A) **Name of Sarpanch** : Shri Basilio Fernandes 01.04.2018 to 31.03.2019
B) **Name of Secretary** : Shri. Nilesh Shirodkar 01.4.2018 to 14.03.2019
Shri. Dinesh Gaonkar 20.03.2019 to 31.03.2019

2019-2020

- A) **Name of Sarpanch** : Shri. Basilio Fernandes 01.4.2019 to 31.03.2020
B) **Name of Secretary**: Shri. Dinesh Gaonkar 01.4.2019 to 02.06.2019
Shri. Nilesh Shirodkar 03.06.2019 to 31.03.2020

2020-2021

- A) **Name of Sarpanch** : Shri Basilio Fernandes 01.4.2020 to 31.03.2021
B) **Name of Secretary** : Shri. Nilesh Shirodkar 01.04.2020 to 03.07.2020
Shri. Dinesh Gaonkar 04-07-2020 to 21-7-2020

2021-2022

- A) **Name of Sarpanch** : Shri Basilio Fernandes 01.04.2021 to 31.03.2022
Name of Secretary : Shri. Nilesh Shirodkar 01.04.2021 to 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

C) Date of audit: 08/08/2022 to 11/08/2022

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

Recd. No. 5/15
Dtd. 13/04/2023

Part II - Introductory:

The Audit of the accounts of Village Panchayat, Camurilim 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
1) Matching Grants	425000	212500	182951	425000

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	9471888.52	6820466.32	6007417.91	6356766.16
Receipts during the year	3509189.00	2475118.00	4832617.00	9557457.00
Expenditure during the year	6160611.20	3288166.41	4483268.75	4688752.15
Closing Balance as on 31st march	6820466.32	6007417.91	6356766.16	11225471.01

Details of funds available:

	2018-19	2019-20	2020-21	2021-22
Government Grants	447346.00	906934.00	2368296.00	6644739.00
EMD	88190.00	84694.00	54931.00	42823.00
Security Deposit	283494.00	252894.00	221351.00	162465.00
Cess	4451.00	48659.00	63669.00	65512.00
Royalty	0.00	0.00	14355.00	14355.00
Panchayat fund as on 31st march	5996985.32	4714236.91	3634164.16	4295577.01
Closing Balance as on 31st march	6820466.32	6007417.91	6356766.16	11225471.01

The liabilities of the Panchayat

	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Government Grants	447346.00	906934.00	2368296.00	6644739.00
EMD	88190.00	84694.00	54931.00	42823.00
Security Deposit	283494.00	252894.00	221351.00	162465.00
Royalty	0.00	0.00	14355.00	14355.00
Cess	4451.00	48659.00	63669.00	65512.00
TOTAL	823481.00	1293181.00	2722602.00	6929894.00

II - Grants: Huge Balance Remaining Unspent

The details of grants sanctioned, utilized and unspent as on 31.03.2019 are as follows:

Sr. No.	Types of grants	Opening balance	Grants Received.	Grants received 2017-18	Grants Utilized	Balance as on 31/3/19
1	Members Salary	26630.00	270000.00	11250.00	270000.00	37880.00
2.	XIIIth Finance	100077.00	0.00	0.00	0.00	100077.00
3.	Golden Jubilee	43683.00	0.00	0.00	0.00	43683.00
4.	XIVth Finance	799390.00	247609.00	0.00	781293.00	265706.00
5.	Grants for Garbage	0.00	60000.00	0.00	60000.00	0.00
	Total	969780.00	577609.00	11250.00	1111293.00	447346.00

The amount of **Rs.447346.00** has remained unspent as on 31/3/2019. The grants unutilized may be refunded to sanctioning authority. In case they are to be utilized, permission may be obtained from the sanctioning authority and spent within the stipulated time of one year, or same may be surrendered to sanctioning authority. Member Salary an amount of Rs.11250.00 may be included in the Grants received of the previous years.

The details of grants sanctioned, utilized and unspent as on 31.03.2020 are as follows:

Sr. No.	Types of grants	Opening balance	Grants Received.	Grants Utilized	Refund	Balance as on 31/3/20
1	Members Salary	37880.00	216750.00	236250.00	15380.00	3000.00
2.	XIIIth Finance	100077.00	0.00	100077.00	0.00	0.00
3.	Golden Jubilee	43683.00	0.00	0.00	0.00	43683.00
4.	XIVth Finance	265706.00	594545.00	0.00	0.00	860251.00
5.	Grants for Garbage	0.00	60000.00	60000.00	0.00	0.00
	Total	447346.00	871295.00	396327.00	15380.00	906934.00

The amount of **Rs. 906934.00** has remained unspent as on 31/3/2020. The grants unutilized may be refunded to sanctioning authority. In case they are to be utilized, permission may be obtained from the sanctioning authority and spent within the stipulated time of one year, or same may be surrendered to sanctioning authority.

The details of grants sanctioned, utilized and unspent as on 31.03.2021 are as follows:

Sr. No.	Types of grants	Opening balance	Grants Received.	Grants Utilized	Refund	Balance as on 31/3/21
1	Members Salary	3000.00	472500.00	475500.00	0.00	0.00
2.	Golden Jubilee	43683.00	0.00	43683.00	0.00	0.00
3.	XIVth Finance	860251.00	1041094.00	191000.00	0.00	1710345.00
4.	XVth Finance	0.00	657951.00	0.00	0.00	657951.00
5.	Grants for Garbage	0.00	150000.00	150000.00	0.00	0.00
	Total	906934.00	2321545.00	860183.00	0.00	2368296.00

The amount of **Rs. 2368296.00** has remained unspent as on 31/3/2021. The grants unutilized may be refunded to sanctioning authority. In case they are to be utilized, permission may be obtained from the sanctioning authority and spent within the stipulated time of one year, or same may be surrendered to sanctioning authority.

The details of grants sanctioned, utilized and unspent as on 31.03.2022 are as follows:

Sr. No.	Types of grants	Opening balance	Grants Received.	Grants Utilized	Refund	Balance as on 31/3/22
1	Members Salary	0.00	405000.00	405000.00	0.00	0.00
2.	XIVth Finance	1710345.00	0.00	1527825.00	0.00	182520.00
3.	XVth Finance	657951.00	662106.00	0.00	0.00	1320057.00
4.	Grants for Garbage	0.00	0.00	0.00	0.00	0.00
5.	GIA Grants	0.00	142162.00	0.00	0.00	142162.00
6.	Covid grants	0.00	50000.00	50000.00	0.00	0.00
7.	60yrs liberation cult	0.00	300000.00	300000.00	0.00	0.00
8.	60yrs liberation	0.00	5000000.00	0.00	0.00	5000000.00
	Total	2368296.00	6559268.00	2282825.00	0.00	6644739.00

The amount of **Rs. 6644739.00** has remained unspent as on 31/3/2022. The grants unutilized may be refunded to sanctioning authority. In case they are to be utilized, permission may be obtained from the sanctioning authority and spent within the stipulated time of one year, or same may be surrendered to sanctioning authority.

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	3995000.00	3509189.00	485811.00
2019-20	4032000.00	2475118.00	1556882.00
2020-21	5234000.00	4832617.00	401383.00
2021-22	6447000.00	9557457.00	(-)3110457.00

	<u>Expenditure</u>		
	<u>Budget estimate</u>	<u>Actual</u>	<u>Variations</u>
2018-19	6203000.00	6160611.00	42388.80
2019-20	9324000.00	3288166.00	6035833.59
2020-21	9116000.00	4483268.75	4632731.25
2021-22	9911500.00	4688752.00	5222748.00

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 2017-2018:

The position of outstanding paras of pervious audit are as follows:

Sr.No	Year	Opening balance	Paras Dropped	Paras outstanding as on 31/3/2018
1.	2007-2008	1	---	1(para 11)
2.	2008-2009	1	---	1(para 12)
3.	2009-2010	2	---	2(para 10, 12(5))
4.	2010-2011	3	10	3(para8(a),12,13(a-4),(b))
5.	2012-2013	13	8	5(Para 5,6(b),8(a),11(b),13
6.	2013-2014	13	11	2(Para 5,6(b)

7	2014-2015	11	10	2(para 5(a),10.)
8.	2015-2016	13	11	2(Paras 9 & 12(a))
9.	2016-17	13	10	Para 8,9,12(a)

Audit 2017-18:

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

Para 2-Cash Book: Dropped and commented in current audit..

Para 3 - Demand, Collection and arrears of taxes: Dropped and commented in current audit.

Para 4 (a) -Construction licences: Dropped and Commented

(b)Illegal Constructions: -do-

Para 5 - Constitution of Committees: Dropped and commented in current audit.

Para 6 - Court cases: -do-

Para 7 - (a) Service books: -do-

(b) Provident fund: -do-

Para 8 -- Vouchers: Sr.nos.1 to 4 Maintained.

Para 9 -- Works: Maintained

Para 10-(a) Immovable and movable property register: Dropped and commented in current audit.

(b) Pay bill register: Dropped

(c) Security register: -do-

(d)EMD: Dropped and Commented

Para 11 - Annual Action Plan: Dropped

Para 12---a)Departmental Inspection: Maintained since not complied.

b) Gram sabhas: Dropped

c) Administrative report: Dropped

Para 13: General: Dropped

Current Audit 2018-19:

Para 1: Financial position:

The financial position of Panchayat is quite good. The closing balance as per cash book is Rs. **68,20,466.32** as on 31.03.2019 out of which Rs.5996985.32 is Panchayat fund.

The closing balance as per cash book is Rs. **60,07,417.91** as on 31.03.2020 out of which Rs. 4714236.91 is Panchayat fund.

The closing balance as per cash book is Rs. **63,56,766.16** as on 31.03.2021 out of which Rs. 3634164.16 is Panchayat fund.

The closing balance as per cash book is Rs. **1,12,25,471.01** as on 31.03.2022 out of which Rs. 4295577.01 is Panchayat fund.

Para 2 - Cash Book:

The closing balance as per Cash Book is **Rs.68,20,466.32** as on 31.03.2019. The details of closing balance are as follows:

Sr. No	Name of Bank A/c. No.	Balance as per		Difference
		Cash book	Pass book	
1.	Union Bank 7424	12,01,704.97	12,01,704.97	0.00
2.	Union Bank 0464	1,819.00	1,819.00	0.00
3.	State Bank of India 2458	2,39,400.60	2,39,400.60	0.00
4.	H.D.F.C. bank 1894	7,31,492.00	--	0.00
4.	Union Bank F.D's	26,44,749.00	26,44,749.00	0.00
5.	Union Bank F.D's	20,00,000.00	20,00,000.00	0.00

5.	Cash in hand	1,300.75		
	Closing balance	68,20,466.32		

IV - Reconciliation:

There are no difference between Cash Book and Pass Book except HDFC Bank A/C No. 1894 closing balance certificate as on 31/3/2019 has not shown to the audit.

Observations on cash book:

1. The panchayat has used Receipt book from 525/4 to 536/73 total used books 12 nos. and unused receipt books from 537/100 to 551/100. Total unused books 15 nos.
2. Receipt book No. 536/01 to 536/14 used for biodigestive toilet fees.

The closing balance as per Cash Book is **Rs. 60,07,417.91** as on 31.03.2020. The details of closing balance are as follows:

Sr. No	Name of Bank A/c. No.	Balance as per		Difference
		Cash book	Pass book	
1.	Union Bank 7424	1,57,938.56	2,15,136.56	57,194.00
2.	Union Bank 0464	1,867.00	1,883.00	16.00
3.	State Bank of India 2458	8,66,123.60	8,72,344.10	6,220.50
4.	H.D.F.C. bank 1894	6,51,800.00	6,83,483.00	31,683.00
4.	Union Bank F.D's	43,29,230.00	43,29,230.00	0.00
5.	Cash in hand	458.75		
	Closing balance	60,07,417.91		

IV - Reconciliation:

1) Union Bank 7424 A/C No. 7424

Balance as per cash book

- Add :** cheque No. 419683 not presented
Cheque No. 419684 not presented
Cheque No. 419682 not presented
Bank interest not accounted on cash book

Rs. 1,57,938.56
Rs. 39,530.00
Rs. 5,250.00
Rs. 4,000.00
Rs. 8,414.00

Balance as per pass book

Rs. 2,15,132.56

2) S.B.I Bank a/c no.2458

Balance as per Cash book

- Add:** bank interest not accounted on cash book
Less : bank commission not accounted on cash book
Balance as per pass book

Rs. 8,66,123.60
Rs. 6,309.00
Rs. 88.50
Rs. 8,72,344.10

3) Union Bank a/c no.0464

Balance as per Cash book

- Add:** bank interest not accounted on cash book

Rs. 1,867.00
Rs. 16.00

Balance as per pass book

Rs. 1,883.00

4) H.D.F.C. Bank a/c no.1894

Balance as per Cash book

- Add:** Interest credited but not accounted

Rs. 6,51,800.00

[Handwritten signature]

in cash book as on 31/03/20
Balance as per pass book

Rs. 31,683.00
Rs. 6,83,483.00

Observations on cash book:

1. The panchayat has used Receipt book from 536/74 to 550/91 total used books 15 nos. and unused receipt books from 551/100 to 555/100. Total unused books 05 nos.

The closing balance as per Cash Book is **Rs.63,56,766.16** as on 31.03.2021. The details of closing balance are as follows:

Sr. No	Name of Bank A/c. No.	Balance as per		Difference
		Cash book	Pass book	
1.	Union Bank 7424	8,30,410.31	8,57,084.31	26,674.00
2.	Union Bank 0464	1,894.00	1,937.00	43.00
3.	State Bank of India 2458	17,49,142.10	17,49,142.10	---
4.	H.D.F.C. bank 1894	6,17,314.00	6,21,955.00	4,641.00
5.	H.D.F.C	6,57,715.00	6,60,830.00	3122.00
4.	Union Bank F.D's	25,00,000.00	25,00,000.00	0.00
5.	Cash in hand	290.75		
	Closing balance	63,56,766.16		

IV - Reconciliation:

1) Union Bank 7424 A/C No. 7424

Balance as per cash book

Add : cheque No. 00545 issued but not accounted on Cash book **Rs. 8,30,410.31**
cheque No. 00546 issued but not accounted on Cash book **Rs. 17,514.00**
cheque No. 00547 issued but not accounted on Cash book **Rs. 6,160.00**
Rs. 3,000.00
Balance as per pass book **Rs. 8,57,084.31**

3) Union Bank a/c no.0464

Balance as per Cash book

Add: bank interest not accounted on cash book **Rs. 1,894.00**
Rs. 43.00
Balance as per pass book **Rs. 1,937.00**

4) H.D.F.C. Bank a/c no.1894

Balance as per Cash book

Add: Interest credited but not accounted in cash book **Rs. 6,17,314.00**
Balance as per pass book **Rs. 4,641.00**
Rs. 6,21,955.00

5) H.D.F.C. Bank

Balance as per Cash book

Add: Interest credited but not accounted **Rs. 6,57,715.00**

[Handwritten signature]

in cash book

Balance as per pass book

Rs. 3,122.00

Rs. 6,60,837.00

Observations on cash book:

1. The panchayat has used Receipt book from 550/92 to 562/35 total used books 13 nos. and unused receipt books from 563/100 to 565/100. Total unused books 03 nos.

The closing balance as per Cash Book is **Rs.1,12,25,471.01** as on 31.03.2022. The details of closing balance are as follows:

Sr. No	Name of Bank A/c. No.	Balance as per		Difference
		Cash book	Pass book	
1.	Union Bank 7424	13,95,156.16	14,05,078.16	9,922.00
2.	Union Bank 0464	1,894.00	1,995.00	101.00
3.	State Bank of India 2458	2,68,075.10	2,70,655.10	2,580.00
4.	H.D.F.C. bank 1894	6,36,119.00	6,40,825.00	4,706.00
5.	H.D.F.C	13,40,178.00	13,51,982.00	11,807.00
6.	Union Bank F.D's	15,80,314.00	15,80,314.00	---
7.	Union Bank F.D's	60,00,000.00	60,00,000.00	---
5.	Cash in hand	3734.75		---
	Closing balance	1,12,25,471.01		

IV - Reconciliation:

1) Union Bank 7424 A/C No. 7424

Balance as per cash book

Rs. 13,95,156.16

Add : cheque No. 38842 issued but not accounted on Cash book

Rs. 6,090.00

cheque No. 38846 issued but not accounted on Cash book

Rs. 3,950.00

Less:- Bank commission not accounted on Cash Book

Rs. 118.00

Balance as per pass book

Rs. 14,05,078.16

2) S.B.I Bank a/c no.2458

Balance as per Cash book

Rs. 2,68,075.10

Add: bank interest not accounted on cash book

Rs. 2,580.00

Balance as per pass book

Rs. 2,70,655.10

3) Union Bank a/c no.0464

Balance as per Cash book

Rs. 1,894.00

Add: bank interest not accounted on cash book

Rs. 101.00

Balance as per pass book

Rs. 1,995.00

4) H.D.F.C. Bank a/c no.1894

Balance as per Cash book

Rs. 6,36,119.00

Add: Interest credited but not accounted in cash book

Rs. 4,706.00

Balance as per pass book

Rs. 6,40,825.00

5) H.D.F.C. Bank

Balance as per Cash book

Rs.13,40,178.00

Add: Interest credited but not accounted in cash book

Balance as per pass book

Rs. 11,804.00
Rs. 13,51,982.00

Observations on cash book:

1. The panchayat has used Receipt book from 562/36 to 574/76 total used books 13 nos. and unused receipt books from 275/100 to 287/100. Total unused books 13 nos.

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	Balance as on 31.03.18.
1	House tax	2,03,473/-	4,17,739/-	3,50,823/-	2,70,389/-
2	Light tax	11,945/-	10,880/-	9,140/-	13,685/-
3	Trade tax	11,210/-	1,32,430/-	1,30,100/-	13,540/-
4	Hoarding tax	1,37,701/-	21,778/-	15,100/-	1,44,379/-
5	Dog tax	2,258/-	260/-	612/-	1,906/-
6	Cycle tax	3,032/-	110/-	10/-	3,132/-
7	Professional tax	1,800/-	-----	-----	1,800/-
	TOTAL	3,71,419/-	5,83,197/-	5,05,785/-	4,48,831/-

The collection of various taxes collected by Panchayat is 65.65% of the opening balance and demand billed during the year 2018-19. The Panchayat should put in more efforts to collect the recovery of outstanding dues by invoking the provisions of Goa Panchayat Act, by issuing demand notices to defaulters. Panchayat also has to reassess the taxes since the last assessment was done in April 2010. Progress made be reported to audit.

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	Balance as on 31.03.18.
1	House tax	2,70,389/-	4,33,726/-	3,40,449/-	3,63,666/-
2	Light tax	13,685/-	10,990/-	10,250/-	14,425/-
3	Trade tax	13,540/-	1,33,530/-	10,800/-	1,36,270/-
4	Hoarding tax	1,44,379/-	15,788/-	20,015/-	1,40,152/-
5	Dog tax	1,906/-	220/-	70/-	2,056/-
6	Cycle tax	3,132/-	110/-	220/-	3,022/-
7	Professional tax	1,800/-	-----	-----	1,800/-
	TOTAL	4,43,831/-	5,94,364/-	3,81,804/-	6,61,391/-

The collection of various taxes collected by Panchayat is 36.59% of the opening balance and demand billed during the year 2019-20. The Panchayat

should put in more efforts to collect the recovery of outstanding dues by invoking the provisions of Goa Panchayat Act, by issuing demand notices to defaulters. Panchayat also has to reassess the taxes since the last assessment was done in April'2010. Progress made be reported to audit.

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	Balance as on 31.03.18.
1	House tax	3,63,666/-	4,48,569/-	3,86,895/-	4,25,340/-
2	Light tax	14,425/-	11,100/-	9,938/-	15,587/-
3	Trade tax	1,36,270/-	1,36,180/-	1,35,050/-	1,37,400/-
4	Hoarding tax	1,40,152/-	21,588/-	52,680/-	1,09,060/-
5	Dog tax	2,056/-	200/-	620/-	1,636/-
6	Cycle tax	3,022/-	110/-	10/-	3,122/-
7	Professional tax	1,800/-	-----	-----	1,800/-
	TOTAL	6,61,391/-	6,17,747/-	5,85,193/-	6,93,945/-

The collection of various taxes collected by Panchayat is 45.74% of the opening balance and demand billed during the year 2020-21. The Panchayat should put in more efforts to collect the recovery of outstanding dues by invoking the provisions of Goa Panchayat Act, by issuing demand notices to defaulters. Panchayat also has to reassess the taxes since the last assessment was done in April'2010. Progress made be reported to audit.

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	Balance as on 31.03.18.
1	House tax	4,25,340/-	4,80,949/-	4,65,965/-	4,40,324/-
2	Light tax	15,587/-	11,270/-	10,332/-	16,525/-
3	Trade tax	1,37,400/-	1,43,380/-	2,60,330/-	20,450/-
4	Hoarding tax	1,09,060/-	21,488/-	23,630/-	1,06,918/-
5	Dog tax	1,636/-	200/-	450/-	1,386/-
6	Cycle tax	3,122/-	110/-	150/-	3,082/-
7	Professional tax	1,800/-	-----	-----	1,800/-
	TOTAL	6,93,945/-	6,57,397/-	7,60,857/-	5,90,485/-

The collection of various taxes collected by Panchayat is 56.30% of the opening balance and demand billed during the year 2021-22. The Panchayat should put in more efforts to collect the recovery of outstanding dues by invoking the provisions of Goa Panchayat Act, by issuing demand notices to defaulters. Panchayat also has to reassess the taxes since the last assessment was done in April'2010. Progress made be reported to audit.

Para 4(a) : Construction licences : The Village Panchayat have issued 20 nos. construction licences and collected an amount of Rs. 3,82,910/- towards licence fee for the year 2018-19.

The Village Panchayat have issued 17 nos. construction licences and collected an amount of Rs. 1,74,377/- towards licence fee for the year 2019-20.

The Village Panchayat have issued 11 nos. construction licences and collected an amount of Rs. 1,08,595/- towards licence fee for the year 2020-21.

The Village Panchayat have issued 10 nos. construction licences and collected an amount of Rs. 1,17,921/- towards licence fee for the year 2021-22.

b) Illegal constructions: Village Panchayat has no illegal constructions pending as on 31/03/2022.

Para 5: Constitution of committees:

As stated by V P Secretary, panchayat has constituted the following committees

- 1) Village Development Committee
- 2) Bio-diversity committee
- 3) Supervisory committee.
- 4) Ward development committee

Para 6: Court cases: The Village Panchayat has altogether 5 court cases pending as on 31/03/2022.

Para 7:(a) Service Book and leave accounts:

The Panchayat has maintained the Service Books of regular V.P. staff.

1. Smt. Jessie Barreto, VP Clerk.
 - a. Date of initial joining and appointment details not mentioned on service book.
 - b. MACP-I is granted w.e.f.1/4/2011. Her pay as on 31/3/2011 is Rs.7560/-+1900, but her pay is shown as Rs.7720/-+1900 on pay fixation statement for fixation of MACP-I. Revised pay fixation may be done and difference may be recovered.
2. Shri Leonas Carvalho, VP Peon.
 - a. Increment released on 1/7/2017 is not correct. Pay arrived on release of increment should be Rs.7990/-+1300/- instead of Rs.8000/-+1300/-. Subsequent increment may be corrected and excess payment be recovered under intimation to audit.

(b) Provident fund: Not Extended

In spite of observations raised in every audit Village Panchayat has not extended the benefit of Provident fund to its regular employees. Provident fund Scheme be implemented immediately to the regular staff of the Village Panchayat.

Para 8: Vouchers: Quotation files not presented to the audit

The vouchers of the years 2018-19 to 2021-22 are verified. The following observations are raised for compliance.

- a. Vr.no. 288 dated 27/12/18 for Rs.70000/- paid to Pritosh Sharma towards work of cabin to V.P Office. Bill not found enclosed and quotations are not invited.

- b. Vr.No. 154 dated 22/8/19 for Rs. 30,730/- paid to Divine Computer towards installation of CCTV camera. Quotation file not presented for verification.
- c. Vr.no.271 dated 14/11/2019 for Rs.37000/- paid to Jamson Enterprises towards purchase of Laptop. Quotation file not presented for verification.
- d. Vr.no.389 dated 21/03/2020 for Rs.39530/- paid to Star Agency towards purchase of Mirror. Quotation are invited but comparative statement are not prepared.
- e. Vr.no.14 dated 20/04/2021 for Rs.34886/- paid to Shree Kamakshi Steel towards purchase of shed Materials. Quotation file not presented for verification.

Para 9 - Works: Contract Book, MB Book, NIT Records not maintained in proper order.

The Panchayat has executed 09 nos. works during the year 2018-19.

The Panchayat has executed 02 nos. works during the year 2019-20.

The Panchayat has executed 06 nos. works during the year 2020-21.

The Panchayat has executed 01 nos. works during the year 2021-22.

The Pa After scrutiny of works files, following observations raised for compliance.

1. Stipulated date of commencement/completion is not mentioned on work order and measurement books.
2. Actual date of completion is not mentioned on completion certificate recorded on M.B.
3. Date of recording measurements is not mentioned on M.B.
4. Payments are effected where time extensions are not granted.
5. Time allowed to carry out the work differs as mentioned in work orders.
6. Redink across form 24 and Measurement Book on payment of the bill has not been done.

Para 10(a) Immovable and movable property register:

The Panchayat has maintained both the registers separately and found to be in order. The Annual physical verification has been carried out.

(b) Pay Bill Register:

The Panchayat has maintained the salary bill register in prescribed format i.e. TR-22 A. and found to be in order.

(c) Security Deposit & EMD :

The outstanding balance of security deposit is Rs. 2,83,494/- & Panchayat has balance of Rs.88,190/- towards EMD during the year 2018-19.

The outstanding balance of security deposit is Rs. 2,52,894/- & Panchayat has balance of Rs.84,694/- towards EMD during the year 2019-20.

The outstanding balance of security deposit is Rs. 2,21,351/- & Panchayat has balance of Rs.54,931/- towards EMD during the year 2020-21.

The outstanding balance of security deposit is Rs. 1,62,465/- & Panchayat has balance of Rs.42,823/- towards EMD during the year 2021-22.

Handwritten signature

Para 11- Furnishing of surety bond by V.P. Secretary:

As required under Section 4(3) of Goa, Panchayat (accounts, audit and Custody of funds rule 1997, the Village Panchayat Secretary has furnished the surety bond and is valid upto 23/09/2023.

Para 12(a) Annual Action Plan:

The Panchayat has prepared the Annual Action Plan for the year 2019-2022 and submitted the same to BDO and copy endorsed to audit.

(b) Salary reserve fund.

V.P. Camurlim has created a salary reserve fund amounting to Rs. 6,36,119/- which is equivalent to 3 months salary of VP staff during the year 2021-22.

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

The BDO has not conducted any inspection of Village Panchayat whereas EO(VP) has conducted 5 inspections during the year 2018-19 as against the 3 prescribed for BDO and 5 for EO(VP). The matter is brought to the notice of Director of Panchayat.

The BDO has not conducted any inspection of Village Panchayat whereas EO(VP) has conducted 5 inspections during the year 2019-20 as against the 3 prescribed for BDO and 5 for EO(VP). The matter is brought to the notice of Director of Panchayat.

The BDO has not conducted any inspection of Village Panchayat whereas EO(VP) has not conducted any inspections during the year 2020-21 as against the 3 prescribed for BDO and 5 for EO(VP). The matter is brought to the notice of Director of Panchayat.

The BDO has not conducted any inspection of Village Panchayat whereas EO(VP) has not conducted any inspections during the year 2021-22 as against the 3 prescribed for BDO and 5 for EO(VP). The matter is brought to the notice of Director of Panchayat.

b) Gram sabhas: Village panchayat have conducted 4 nos. ordinary gram sabhas and 4 nos. special gram sabhas during the year 2018-19.


Village panchayat have conducted 5 nos. ordinary gram sabhas and 5 nos. special gram sabhas during the year 2019-20.

Village panchayat have conducted 1 nos. ordinary gram sabhas and 4 nos. special gram sabhas during the year 2020-21.

Village panchayat have conducted 2 nos. ordinary gram sabhas and 4 nos. special gram sabhas during the year 2021-22.

c) Administrative report: Panchayat have prepared the administrative report for the year 2017-18 and submitted the same to BDO and copy endorsed to audit.

NOTE: Inspection report has been prepared on the basis of information furnished and made available by the Secretary of Village Panchayat, Camorlim. 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 the auditee.


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

