

**Audit Report of the accounts of Village Panchayat, Ambelim of Salcete Block
for the year 2022-23.**

Part - I:
2022-2023

Name of Sarpanch : Smt. Fritzie Fernandes : 01.04.2022 to 14.06.2022.
Smt. Celia Torcato : 16.06.2022 to 18.02.2023.
Shri. Alexandre D'Silva : 21.02.2023 to 31.03.2023.

Name of Secretary : Smt. Vinita Morajkar : 01.04.2022 to 10.05.2022.
Shri. Roopesh Mulve : 11.05.2022 to 14.06.2022.
Shri. Manjunath Gaonker : 30.06.2022 to 20.10.2022.
Shri. Uday Fal Dessai : 21.10.2022 to 31.03.2023

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 : 20/11/2023 to 21/11/2023

D) Period of audit : 01/04/2022 to 31/03/2023

Part II - Introductory:

The Audit of the accounts of Village Panchayat, **Ambelim** of **Salcette** Block for the period from 01/04/2022 to 31/03/2023 was conducted by the Office of the Joint Director of Accounts, South Branch, Margao, under the supervision of Shri. Leslie Moraes, Dy. Director of Accounts/Inspection, South Branch, Margao. The Village Panchayat has been sanctioned the following administrative grants during the year.

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

- 1) Matching Grants 387463.00

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:

	2022-23
Opening balance during the year	12653253.60

Receipts during the year	4668685.00
Expenditure during the year	3066618.00
Closing balance as on 31st march	14255320.60

Details of funds available:

Sr. No	Funds	2022-2023
1.	Govt. Grants	Rs. 10061954.00.00
2.	EMD	Rs. 29521.00
3.	Security Dep.	Rs. 50000.00
4.	Royalty	Rs. 9445.00
5.	Labour Cess	Rs. 142158.00
6.	VAT	Rs. 25861.00
7.	Panchayat Fund	Rs. 3936381.60
	TOTAL	Rs.14255320.60

The liabilities of the Panchayat

Sr No	Funds	2022-2023
1.	Govt. Grants	Rs. 10061954.00
2.	EMD	Rs. 29521.00
3.	Security Dep.	Rs. 50000.00
4.	Royalty	Rs. 9445.00
5.	VAT	Rs. 25861.00
6.	Labour Cess	Rs. 142158.00
	TOTAL	Rs.10318939.00

II - Grants: Huge Balance of grants is remaining unspent.

2022-23: The grants received, utilized and balances outstanding as on 31/3/2023 are as follows.

Sr No	Types of grants	Opening balance	Grants received	Grants utilized	Balance as on 31/3/23
1.	Member salary	197707.00	470250.00	465517.00	202440.00
	Staff Salary	0.00	1200000.00	1031912.00	168088.00
2.	GIA Grants	304530.00	0.00	0.00	304530.00
3.	Special grants	55340.00	0.00	0.00	55340.00
4.	XIVth Finance	1743772.00	0.00	0.00	1743772.00

5.	XVth Finance	1667627.00	872480.00	0.00	2540107.00
	XVth Finance int	11790.00	0.00	0.00	11790.00
8.	Goa Lib Cul	35887.00	0.00	0.00	35887.00
9.	Goa Lib Inf	5000000.00	0.00	0.00	5000000.00
10.	Garbage Grants	0.00	150000.00	150000.00	0.00
	Total	9016653.00	2692730.00	1647429.00	10061954.00

An amount of **Rs. 10061954.00** has remained unspent during the year 2022-23. 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.

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 2022-23 are as follows:

Income

	Budget estimate	Actual	Variations
2022-23	6357500.00	4668685.00	1688815.00

Expenditure

	Budget estimate	Actual	Variations
2022-23	17059887.00	3066618.00	13993269.00

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: Outstanding paras not complied.

Section A (a) Introductory - Nil

b) Outstanding paras of previous audit upto 2017-18.

The position of outstanding paras of previous audit are as follows

Sr. No	Year	Opening Balance	Paras Dropped	Paras outstanding as on 31/3/2017
1.	1964-65	1	---	1(para works)
2.	1965-66	1	--	1(para works)
3.	1967-68	1	--	1(para works(a)(b))
4.	1979-80	1	--	1(para 3(a))

5.	1983-84	2	--	2(para 2&10)
6.	1989-90	2	---	2(para 1 &5)
7.	1990-91	1	----	1(para 4)
8.	1992-93	1	----	1(para 1(i))
9.	1993-94	2	-----	2(para 4,7)
10.	1994-95	3	--	3(para 1,6&7)
11.	1995-96	3	--	3(para 2(c)3&4)
12.	1996-97	2	-----	2(para 3(i)(ii)4(4))
13.	1997-98	1	--	1(para 3(a)(e))
14.	1998-99	2	-----	2(para B(i)(ii)4(h))
15.	1999-2000	2	---	2(para 3&6(ii))
16.	2000-01	1	----	1(para 8(4))
17.	2003-04	4	--	4(para 1(3)(4),(4)(a)5(2)(3)4(5)(6),7(5))
18.	2004-05	5	--	5(para 2,3,4(b)5(1)7(1)(2))
19.	2006-07	5	--	5(para 2,3,7,8,10(1))
20.	2007-08	7	----	7(para 1,2,3,4,6,(3)7,8)
21.	2008-09	1	----	1(para 16(4))
22.	2009-10	2	--	2(para 4(1)16(4,7))
23.	2010-11	4	--	4(para 4,16,18)
24.	2011-12	1	--	1(para 1(para 11(ii)))
25.	2012-13	5	--	5(para 4,9,10,11,12)
26.	2013-14	13	9	4(para 8,9,11,12)
27.	2014-15	13	8	5(para 8,9,10(b)11,13(a))
28.	2015-16	13	10	3(para 8,9,10)
29.	2016-17	15	12	3(para 9,12(B),14)
30.	2017-18	14	11	3(para 5, 6(b),8)

Audit Report 2018-2022:

Para 1 – Financial position: Dropped and commented.

Para 2 – Cash Book: -do-

Para 3-Demand, collection & arrears of taxes: -do

Para 4:Rental - -do--

Para 5:Market auction – Dropped and Commented.

Para 6-Works: Maintained.

Para 7:(a)- Construction Licence: Dropped and Commented

(b)Illegal Construction -do-

Para 8- Furnishing of surety by V.P. Secretary: Maintained.

Para 9 – Annual Action Plan – Dropped and commented.

Para 10 – Maintenance of Registers:

- 1) Pay Bill Register: Dropped
- 2) Security Deposit/EMD: Dropped
- 3) Court case Register : Dropped
- 4) Service Book : Dropped

Para 11(a) – Vouchers: Dropped.

Para 12 -a)- Provident Fund: Dropped.

(b)-Salary Reserve Fund: - Dropped & Commented.

Para 13 – Formation of Committees: Dropped & Commented.

Para 14(a) - Departmental Inspection: Maintained.

(b) Gram Sabha – Dropped.

(c) Administrative Report: -do

Para 1 – Financial Position: The financial position of the Panchayat is good.

The closing balance as per Cash Book as on 31/3/2023 is **Rs. 14255320.60** out of which **Rs.3936381.60** 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 31.3.2023 is Rs. **14255320.60** . The details of closing balance is as follows:

Sr. No.	Name of the bank A/c. No.	Balance as per		Difference
		Cash book	Pass book	
1.	State Bank of India, A/c No.9306	2523194.20	2523194.20	NIL
2.	Bank of Baroda, A/c No.1562	1177324.67	1221884.67	44560.00
3.	Bank of Baroda, A/c No.1730	6498579.24	6541579.24	43000.00
4.	Bank of Baroda, A/c No.1966	5081.00	206908.00	201827.00
5.	Bank of Baroda FD	131363.00	131363.00	NIL
6.	HDFC, A/c No.9303	1300111.14	1309728.14	9617.00
7.	HDFC, A/c No.0409	2618764.30	2635373.00	16609.00
8.	Cash in hand	902.55	0.00	NIL
	Closing Balance	14255320.60	14570030.25	315613.00

IV – Reconciliation:

The analysis of difference is reconciled as below:

1) Bank of Baroda, A/c No. 1562

Balance as per cash book

Rs. 1177324.67

Add : Cheque No.000445 dated 31/03/2023 issued but not realised as on 31/03/2023

Rs. 44560.00

Balance as per pass book

Rs. 1221884.67

2) Bank of Baroda, A/c No. 1730

Balance as per cash book

Rs. 6498579.24

Add : Cheques issued but not realised as on 31/03/23

1) Cheque No.000807 dated 31/03/23

Rs. 7000.00

2) Cheque No.000808 dated 31/03/23

Rs. 8000.00

3) Cheque No.000809 dated 31/03/23	Rs. 8000.00
4) Cheque No.000810 dated 31/03/23	Rs. 5000.00
5) Cheque No.000811 dated 31/03/23	Rs. 15000.00

Balance as per pass book

Rs. 6541579.24

3) Bank of Baroda, A/c No. 1966

Balance as per cash book

Rs. 5081.00

Add : Cheques issued but not realised as on 31/03/23

1) Cheque No.503775 dated 31/03/23	Rs. 37077.00
2) Cheque No.503776 dated 31/03/23	Rs. 32950.00
3) Cheque No.503777 dated 31/03/23	Rs. 32950.00
4) Cheque No.503778 dated 31/03/23	Rs. 32950.00
5) Cheque No.503779 dated 31/03/23	Rs. 32950.00
6) Cheque No.503780 dated 31/03/23	Rs. 32950.00

Balance as per pass book

Rs. 206908.00

4) HDFC, A/c No. 9303

Balance as per cash book

Rs. 1300111.14

Add : Interest received but not Accounted on
Cash Book as on 31/03/2023

Rs. 9617.00

Balance as per pass book

Rs. 1309728.14

5) HDFC, A/c No. 0409

Balance as per cash book

Rs. 2618764.30

Add : Interest received but not Accounted on
Cash Book as on 31/03/2023

Rs. 16609.00

Balance as per pass book

Rs. 2635373.30

Observations in Cash Book

Total receipt books used is 19 Nos from 529/87 to 547/24 and unused receipt books is 15 Nos from 548 to 562.

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

2022-23:

The position of various taxes collected by the Panchayat their demands and balance outstanding as on 31/03/2023 are as follows.

Sr. No	Types of taxes	Opening balance	Current demand	Collection	Balance as on 31/03/23
1.	House tax	146305.00	221467.00	180579.00	187193.00
2.	Light tax	11272.00	11090.00	8740.00	13622.00
3.	Trade tax	12750.00	10275.00	10700.00	12325.00
4.	Cycle tax	7013.00	550.00	90.00	7473.00
5.	Token House tax	1000.00	2275.00	450.00	2825.00
6.	Token light tax	20.00	40.00	10.00	50.00
7.	Garbage token	250.00	1000.00	250.00	1000.00
8.	Garbage EHN	--	16750.00	9750.00	7000.00
9.	EHN H.tax	--	29000.00	15250.00	13750.00
10.	EHN light tax	--	670.00	400.00	270.00
11.	Garbage	132000.00	277250.00	187750.00	221500.00
12.	Sopo tax	58920.00	57780.00	81390.00	35310.00
	Total	369530.00	628147.00	495359.00	502318.00

The collection of various taxes collected by Panchayat is **49.65%** of the opening balance and demand billed during the year 2022-23, 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.

Para 4: Rental: Demand notices to defaulters are not issued.

The Village Panchayat has leased out 17 of its premises on rental basis.

2022-23: Panchayat Shops

The Village Panchayat has leased out its 1nos premises on rental basis. The position of rent collection, demand and balance outstanding as on 31/3/2022 are as follows.

Sr. no	Name of Lessee	Opening Balance	Current demand	Collection	Balance as on 31/03/23
1	Henry Perira	--	25740.00	0.00	25740.00
2.	Jakir Shaikh shop 2	--	23640.00	21670.00	1970.00
3.	Jakir Shaikh shop 3	--	25080.00	22990.00	2090.00
4.	Portancio Mascarenhas	44444.00	24960.00	0.00	69404.00
5.	Benjamin D'silva shop 5	5700.00	25080.00	0.00	30780.00
6.	Benjamin D'silva shop 6	5700.00	25080.00	0.00	30780.00
7.	Jose Mascarenes	35000	27660.00	7830.00	54830.00
8.	Daryl D'silva	19000	25080.00	0.00	44080.00
9.	Patrik D'silva	19000.00	25080.00	0.00	44080.00
	Total	128844.00	227400.00	52490.00	303754.00

2022-23 :-Shops are in shopping complex (New allottee)

Sr. no	Name of Lessee	Opening Balance	Current demand	Collection	Balance as on 31/03/22
1	Valentino/Elsie Cardozo	635000.00	0.00	0.00	635000.00
2.	Piedade / Martha Cardozo	7320.00	96660.00	103980.00	0.00
3.	Patrik D'silva	7320.00	96660.00	103980.00	0.00
4.	Jose D'silva	286220.00	0.00	0.00	286220.00
5.	Patrik D'silva	14600.00	19260.00	33860.00	0.00
6.	Patrik D'silva	14600.00	19260.00	33860.00	0.00
7.	Jose Silva	31940.00	0.00	0.00	31940.00
	TOTAL	997000.00	231840.00	275680.00	953160.00

It has been observed that Valentino/Elsie Cardozo Shop No. 1 and Jose D'silva Shop No. 4&7 due to non payment the panchayat in the process of filing the case in the court.

Para 5 – Market Auction: No Market auction.

Para 6 – Works: No New works taken

Para 7(a)-Construction Licences: The V.P. has issued 07 Nos of construction licences during the year 2022-23 and amount collected to Rs. 60,644/-was found to be correct.

(b)Illegal Constructions:- (Cases of illegal constructions not settled.)

There are total 51 nos. of illegal construction cases pending with the Panchayat as on 31/3/2023. The V.P should take necessary steps to settle down this pending cases and complied to the next audit.

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 furnished the Surety Bond which valid till 21/11/2024.

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 Panchayat has prepared the Annual Action Plan For the Year 2022-23 and shown to the audit for verification.

Para 10 – Maintenance of Registers:

1)Pay Bill Register: This register is maintained and is updated.

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

As per Security deposit register an amount of Rs. 41535/- is outstanding as security Deposit and EMD of Rs. 37986/- during the year 2022-23 which is verified and found correct.

3)Service Books: The Service books and leave accounts of staff were checked and found in order except a few observations were noticed.

1. The pay fixation of Smt. Jesus Maria Josefina Paulina Fernandes, Clerk for 6th Pay as on 01/01/2006 is fixed wrongly however the incumbent has granted 1st MACP on 01/04/2011 for this fixation has taken on revised pay fixation of 6th pay without obtaining approval. The same may be verified and revised fixation to be done till date.

2. Shri. Bernado Rodrigues, Peon has granted 1st MACP on 01/04/2011 the fixation has done wrongly same may be verified and shown to the next audit.

4)Immovable Property Register : Register is Maintained and produced to the audit for verification.

Para 11 – Vouchers: All vouchers were verified and were found to be in 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 not created/maintained a salary Reserve which is equivalent to 3 months salary of V.P. staff.

(c) Reserve for pensionary 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.

Para 13:Formation of Committees: V.P. has constituted the below mentioned committees during the year 2016-17.

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

Para 14(a) – Departmental Inspections: As per the Goa panchayat Raj Act 1994, (section173), inspections by BDO and EO(VP) not carried out as required.

BDO has carried out 01 inspection & EO(VP) has not conducted any inspections during the year 2022-23 as prescribed 3 & 5 respectively. The lapse is brought to the notice of higher authorities.

Gramsabhas:

During the year 2022-23 the Village Panchayat has conducted 02 ordinary and 04 special gram sabhas.

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

NOTE: The inspection report is prepared on the basis of information/documents furnished to audit by the Secretary of Village Panchayat **Ambelim** of **Salcette** Block. The office of the Jt. Directorate of Accounts, South Branch, Margao disclaims the responsibility for non-information and/or misinformation on the party of auditee.

(Leslie Moraes)
Dy. Director of Accounts/Insp.

Cattle pounder may be recruited , cleaning of well register may be maintained