

Res. No. 419 dt 05/05/23
Noted

No. 4/EOVP/BDO-PON/24-V.P.Audit/2023-24/ 402
Office of the Block Development Officer,
Ponda Block, 2nd Floor, Govt. Office complex,
Tisw-Ponda, Goa.
Dated: - 26 /05/2023

Ref:- Letter No. DA/Control/31-5(II)/2023-24/ 94 dated 16/05/2023 by Director of Accounts/ Control section, Panaji-Goa.

Sub.: Audit report on the accounts of the Village Panchayats all 19 Village Panchayats of Ponda Block for the year 2018-19, 2019-20, 2020-21, & 2021-22 conducted during the year 2022-23.

MEMORANDUM

Audit-Report on the accounts of the Village Panchayat all 19 Village Panchayats of Ponda Block for the year 2018-19, 2019-20, 2020-21, & 2021-22 conducted during the year 2022-23. received from Director of Accounts, Panaji Goa, are enclosed herewith in original.

The Village Panchayat Secretaries concerned are hereby directed to submit point wise report on the observations/para's raised by the Auditor. Further the said compliance report should reach to this office on or before 10/06/2023 failing which strict action will be initiated.



(Ashwin K. Dessai)
Block Development Officer-I
Ponda – Goa.

Encl. As Above

To,
The V. P. Secretary,
V.P. Cundaim.
Ponda – Goa.

V. P. CUNDAIM	
RECEIVED	
Entry No:	593
Date	26/05/2023
Sign. I/O./Clerk	

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

Part - I:
2018-2019

A) Name of Sarpanch : Shri.Ramu V. Naik 01.04.2018 to 31.03.2019
B) Name of Secretary : Shri.Viraj Naik 01.04.2018 to 31.03.2019

2019-2020

A) Name of Sarpanch : Shri.Ramu V. Naik 01.04.2019 to 31.03.2020
B) Name of Secretary : Shri. Viraj Naik 01.04.2019 to 31.03.2020

2020-2021

A) Name of Sarpanch : Shri.Ramu V. Naik 01.04.2020 to 10.08.2020
Shri.Mohan D. Gaude 11.08.2020 to 31.03.2021

B) Name of Secretary : Shri. Viraj Naik 01.04.2020 to 31.10.2020
: Shri. Nitin Bandodkar 01.11.2020 to 31.03.2021

2021-2022

A) Name of Sarpanch : Shri.Mohan D. Gaude 01.04.2021 to 24.11.2021
: Shri.Vishwas Phadte 25.11.2021 to 31.03.2022

B) Name of Secretary : Shri. Nitin Bandodkar 01.04.2021 to 11.07.2021
Smt. Pooja Gauns 12.07.2021 to 31.11.2021
Shri. Sushant Naik 01.12.2021 to 23.12.2021
Shri. Sanjay Naik 24.12.2021 to 31.03.2022

A) Name of audit party and their designation:

1. Wilson Furtado : Assistant Accounts Officer
2. Vaibhav Kurdikar : Accounts Clerk
3. Nitant Zambauliker : LDC

C) Date of audit: 07/11/2022 to 11/11/2022

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, **Cundaim of Ponda** Block for the period from 01/04/2018 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.

Sr.No.	Grants	2018-19	2019-20	2020-21	2021-22
1.	Matching Grants	179830	419864	196764	165804
2.	Member Salary	270000	216750	607500	270000
3.	Garbage Grants	120000	--	--	--
4.	XIVth Fin.Grants	425246	1022017	1815809	3419
5.	Grants towards GPDp action	10000	--	--	--
6.	MGNREGA	--	150000	--	--
7.	Staff salary	--	600000	537093	500000
8.	XVth Fin.Grants	--	--	1154870	1162044
9.	Covid grants	--	--	--	50000
10.	60th Goa Lib.	--	--	--	5300000
	TOTAL	1005076	2408631	4312036	7451267

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 during the year	7886509.48	6423763.98	5192510.03	8445026.73
Receipts during the year	2766615	3865769	5767338	9423998
Expenditure during the year	4229360.50	5097022.95	2514821.30	4492342
Closing balance as on 31st march	6423763.98	5192510.03	8445026.73	13376682.73

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Details of funds available:

Sr No	Funds	2018-19	2019-20	2020-21	2021-22
1.	Govt. Grants	1708407	2515824	5477143	11030347
2.	GST+SGST	11546	11546	11546	--
3.	EMD	71034	83614	40747	28870
4.	Security Dep.	229073	281684	143236	153648
5.	Royalty	39427	49811	49811	51713
6.	TCS in Royalty	72	72	72	--
7.	Labour cess	50814	72284	72284	77607
8.	Panchayat Funds	4313390.98	2177675.03	2650187.73	2034497.73
	TOTAL	6423763.98	5192510.03	8445026.73	13376682.73

The liabilities of the Panchayat

Sr N o	Funds	2018-19	2019-20	2020-21	2021-22
1.	Govt. Grants	1708407	2515824	5477143	11030347
2.	GST+SGST	11546	11546	11546	--
3.	EMD	71034	83614	40747	28870
4.	Security Dep.	229073	281684	143236	153648
5.	Royalty	39427	49811	49811	51713
6.	TCS in Royalty	72	72	72	--
7.	Labour cess	50814	72284	72284	77607
	TOTAL	2110373	3014835	5794839	11342185

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

2018-19: The grants received, utilized and balances outstanding as on 31/3/2019 are as follows.

Sr No	Types of grants	Opening balance	Grants received	Grants utilized	Balance as on 31/3/19
1.	Member salary	173262	270000	270000	173262
2.	Garbage Grants	107686	120000	140576	87110
3.	XIIth Finance	132482	--	--	132482

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4.	XIIIth Finance	29868	--	--	29868
5.	XIVth Finance	462788	425246	--	888034
6.	Golden Jubilee	397651	--	--	397651
7.	GPDP Action	--	10000	10000	--
	Total	1303737	825246	420576	1708407

An amount of **Rs.1708407.00** has remained unspent during the year 2018-19. 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.

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

2019-20: The grants received, utilized and balances outstanding as on 31/3/2020 are as follows.

Sr No	Types of grants	Opening balance	Grants received	Grants utilized	Balance as on 31/3/20
1.	Member salary	173262	216750	225000	165012
2.	Garbage Grants	87110	--	44000	43110
3.	XIIth Finance	132482	--	132482	--
4.	XIIIth Finance	29868	--	29868	--
5.	XIVth Finance	888034	1022017	--	1910051
6.	Golden Jubilee	397651	--	--	397651
	Total	1708407	1238767	431350	2515824

An amount of **Rs.2515824.00** has remained unspent during the year 2019-20. 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.

NOTE: Huge Balance of grants is remaining unspent.

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2020-21: The grants received, utilized and balances outstanding as on 31/3/2021 are as follows.

Sr No	Types of grants	Opening balance	Grants received	Grants utilized	Balance as on 31/3/21
1.	Member salary	165012	607500	573750	198762
2.	Garbage Grants	43110	--	43110	--
3.	XIIth Finance	--	--	--	--
4.	XIIIth Finance	--	--	--	--
5.	XIVth Finance	1910051	1815809	--	3725860
6.	Golden Jubilee	397651	--	--	397651
7.	Staff salary	--	537093	537093	--
8.	XVth Finance	--	1154870	--	1154870
Total		2515824	4115272	1153953	5477143

An amount of **Rs.5477143.00** has remained unspent during the year 2020-21. 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.

NOTE: Huge Balance of grants is remaining unspent.

2021-22: The grants received, utilized and balances outstanding as on 31/3/2022 are as follows.

Sr No	Types of grants	Opening balance	Grants received	Grants utilized	Balance as on 31/3/22
1.	Staff salary	--	500000	500000	--
2.	XIVth Finance grants	3725860	3419	880009	2849270
3.	Golden Jubilee	397651	--	--	397651
4.	Member salary	198762	270000	302250	166512
5.	XVth Finance grants	1154870	1162044	--	2316914
6.	Goa Lib.grants	---	5300000	--	5300000
Total		5477143	7235463	1682259	11030347

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An amount of **Rs. 11030347.00** has remained unspent during the year 2021-22. 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 and actual income and expenditure.

The Budget estimate and the actual income and expenditure for the year 2018-19, 2019-20, 2020-21&2021-22 are as follows:

Income

	Budget estimate	Actual	Variations
2018-19	14843103	2766615	12076488
2019-20	13850000	3865769	9984231
2020-21	13880000	5767338	8112662
2021-22	13390000	9423998	3966002

Expenditure

	Budget estimate	Actual	Variations
2018-19	14843103	4229360.50	10613742.50
2019-20	13790000	5097022.95	8692977.05
2020-21	13880000	2514821.30	11365178.70
2021-22	13880000	4492342	9387658

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 2016-17.
The position of outstanding paras of previous audit are as follows

Sr. no	Year	Op. balance	Paras dropped	Paras outstanding as on 31/3/2017
1	1985-86	1	----	1(para 2(b))
2	1989-90	1	----	1(para 9(1)(2)(3))
3.	1991-92	1	----	1(para 6(1)(2))
4.	1992-93	2	----	1(para 10, 11(a)(b)(c)(d)(e)(g))
5.	1994-95	3	----	3(para 1(a), 4, 6(a)(e))
6.	1995-96	1	----	1(para 2(B)(b) & (9))

7.	1996-97	1	----	1(para 8(iv))
8.	1997-98	2	----	2(para 7(b)(b) & 8(a))
9.	1998-99	2	----	2(para 5(2) & 8)
10.	1999-2000	3	----	3(para 3(1)(2)(4), 7 & 8)
11.	2000-01	2	----	2(para 7(1), 8(b))
12.	2001-02	3	----	3(para 6, 7(1)(2)(3)(6), 8(a)(b) & 8(9))
13.	2002-03	2	----	2(para 7(1)(5)(6)(9)(11), 8(5))
14.	2004-05	6	----	6(para 2(b)(A), 3(4), 5,6, 7(2), 8(3)(6))
15.	2006-07	5	----	5(para 1,2,3,4,5)
16.	2007-08	6	----	6(para 1,2,3,4,8,14)
17.	2008-09	3	----	3(para 1, 2, 5(1)(9))
18.	2009-10	2	----	2para 1, 16(1,4,7)
19.	2010-11	2	----	2Para 5,15,(3,4,5,7)
20.	2011-12	2	----	2Para 5 Sr.1 to 5) Para 15(1 to 5)
21.	2012-13	2	----	2 (Para 5 & 14)
22.	2013-14	3	----	3(Para 9, 11(a), 13 sr.no. 3 & 5)
23.	2014-15	3	----	3(Para 6(1&2)9,11(a))
24.	2015-16	13	10	3(Para 6(Sr.No.1),9,11(a))
25.	2016-17	13	10	3(Para 5,9,11(a))

The Panchayat/Secretary has not taken any initiative to comply the previous outstanding audit paras upto 31.3.2017.

Section B, B1 - Paras 1 - 5 maintained since not complied.

Audit Report 2017-18:

Para 1 - Financial position:

Para 2 - Cash Book:

Para 3-Demand, collection & arrears of taxes:

Para 4:Rental -

Para 5:Market auction -

Para 6-Works:

Para 7:(a)- Construction License:

(b)Illegal Construction

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

Para 9 - Annual Action Plan -

Para 10 - Maintenance of Registers:

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

Para 11.(a) - Vouchers:

Para 12 -a)- Provident Fund:

(b)-Salary Reserve Fund: -

(c) - Reserve for Pensionery Benefits -

Para 13 - Formation of Committees: .

Para 14(a) - Departmental Inspection:

(b) Gram Sabha -

(c) Administrative Report:

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Questionnaire not submitted so the paras complied or not cannot be verified.

Para 1 - Financial Position:

2018-19: The closing balance as per Cash Book as on 31/3/2019 is Rs.**6423763.98** out of which Rs.**4313390.98** is Panchayat fund. Instead of keeping huge amount in savings it may be put in fixed deposit to earn extra revenue as interest.

2019-20: The closing balance as per Cash Book as on 31/3/2020 is Rs.**5192510.03** out of which Rs.**2177675.03** is Panchayat fund. Instead of keeping huge amount in savings it may be put in fixed deposit to earn extra revenue as interest.

2020-21: The closing balance as per Cash Book as on 31/3/2021 is Rs.**8445026.73** out of which Rs.**2650187.73** is Panchayat fund. Instead of keeping huge amount in savings it may be put in fixed deposit to earn extra revenue as interest.

2021-22: The closing balance as per Cash Book as on 31/3/2022 is Rs.**13376682.73** out of which Rs.**2034497.73** 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

2018-19: The closing balance of the V.P. as on 31.3.2019 is Rs. **6423763.98**. 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.1900	227427.60	231392.60	-3965.00
2.	State Bank Of India , A/c No.5141	2270519.65	2240519.65	+30000.00
3.	State Bank Of India , A/c No.5152	64277.37	64277.37	NIL
4.	Bank Of Maharashtra , A/c No.4087	1591082.00	1591082.00	NIL
5.	HDFC Bank , A/c No:5380	10000.00	10000.00	NIL

6.	HDFC Bank FD , A/c No.9987	200000.00	200000.00	NIL
7.	RBL Bank , A/c No.3919	2058763.00	2058763.00	NIL
8.	Cash in hand	1694.36	1694.36	NIL
	Closing Balance	6423763.98	6397728.98	+26035.00

IV - Reconciliation:

The analysis of difference is reconciled as below:

1) State Bank of India A /c No. 1900

Add : 1) Intt. credited not accounted in cashbook Rs. 1985.00
 2) Intt. credited not accounted in cashbook Rs. 1980.00

2) State Bank of India A /c No. 5141

Less : 1) Chq. No.533177 credited in bank after
31.03.2019 Rs. 30000.00

Balance as per pass book Rs. 2240519.65

2019-20: The closing balance of the V.P.as on 31.3.2020 is Rs. 5192510.03. 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.1900	235244.60	238947.60	-3703.00
2.	State Bank Of India , A/c No.5141	1504614.07	1504614.07	NIL
3.	State Bank Of India , A/c No.5152	1323869.00	1333921.00	-10052.00
4.	Bank Of Maharashtra , A/c No.4087	19894.00	20732.00	-838.00
5.	HDFC Bank , A/c No.5380	10000.00	10000.00	NIL
6.	HDFC Bank FD , A/c No.9987	200000.00	200000.00	NIL

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7.	RBL Bank , A/c No.3919	898692.00	1981448.00	-1082756.00
8.	RBL Bank FD	1000000.00	1000000.00	NIL
9.	Cash in hand	196.36	196.36	NIL
	Closing Balance	5192510.03	6289859.03	-1097349.00

IV – Reconciliation:

The analysis of difference is reconciled as below:

1) RBL Bank A/c No. 3919

Balance as per cash book Rs. 898692.00

Add : 1) Transferred amount not accounted in cashbook Rs.1065978.00
2) Intt. credited not accounted in cashbook Rs. 16778.00

2) State Bank of India A /c No. 152

Balance as per cash book Rs. 1323869.00

Balance as per pass book Rs. 1333921.00

3) Bank of Maharashtra A /c No. 4087

Balance as per cash book Rs. 19894.00

Balance as per pass book Rs. 20732.00

4) State Bank of India A /c No. 900

Balance as per pass book Rs. 238947.60

2020-21: The closing balance of the V.P.as on 31.3.2021 is Rs.8445026.76. The details of closing balance is as follows:

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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.1900	245511.60	245511.60	NIL
2.	State Bank Of India , A/c No.5141	2829556.77	2829556.77	NIL
3.	State Bank Of India , A/c No.5152	1370572.00	1370572.00	NIL
4.	Bank Of Maharashtra , A/c No.4087	21320.00	21320.00	NIL
5.	HDFC Bank , A/c No.5380	10000.00	10000.00	NIL
6.	HDFC Bank FD , A/c No.9987	200000.00	200000.00	NIL
7.	RBL Bank , A/c No.3919	2114586.00	2114586.00	NIL
8.	RBL Bank FD	500000.00	500000.00	NIL
9.	ICICI Bank	1151514.00	1151514.00	NIL
10.	Cash in hand	1966.36	1966.36	NIL
Closing Balance		8445026.73	8445026.73	NIL

IV – Reconciliation: NIL

2021-22: The closing balance of the V.P. as on 31.3.2022 is Rs. **13376682.73**. 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.5141	7829224.77	7829224.77	NIL
2.	State Bank Of India , A/c No.5152	517729.00	517729.00	NIL
3.	State Bank Of India , A/c No.1900	248864.60	252207.60	-3343.00
4.	Bank Of Maharashtra , A/c No.4087	21765.00	21913.00	-148.00
5.	HDFC Bank , A/c No.5380	10000.00	10000.00	NIL
6.	HDFC Bank FD , A/c No.9987	200000.00	200000.00	NIL
7.	RBL Bank , A/c No.3919	2213065.00	2246200.00	-33135.00
8.	ICICI Bank, A/c No.1404	2334106.00	2351173.00	-17067.00

9.	Cash in hand	1928.36	1928.36	NIL
	Closing Balance	13376682.73	13430375.73	-53693.00

IV - Reconciliation:

The analysis of difference is reconciled as below:

1) Bank of Maharashtra, A /c No. 4087

Balance as per cash book	Rs. 21765.00
Add :1) Intt. credited not accounted in cashbook	Rs. 148.00
Balance as per pass book	Rs. 21913.00

2) State Bank of India, A /c No. 900

Balance as per cash book	Rs. 248864.60
Add :1) Intt. credited not accounted in cashbook	Rs. 1668.00
2) Intt. credited not accounted in cashbook	Rs. 1675.00
Balance as per pass book	Rs. 252207.60

3) ICICI Bank, A /c No. 1404

Balance as per cash book	Rs. 2334106.00
Add :1) Intt. credited not accounted in cashbook	Rs. 17067.00
Balance as per pass book	Rs. 2351173.00

4) RBL Bank, A /c No. 3919

Balance as per cash book	Rs. 2213065.00
Add :1) Intt. credited not accounted in cashbook	Rs. 33135.00
Balance as per pass book	Rs. 2246200.00

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Observation on Cash Book and Receipt Book:

2018-19:

- 1) Receipt books start from 159/93 to 172/100 and 175/01 to 177/69. Total used books are 17 Nos. Total unused books is 09 Nos from 178 to 186 during the year 2018-19.
- 2) Receipt book no. 173 and 174 are used for bio toilet

2019-20:

- 1) Receipt books start from 177/70 to 193/04. Total used books are 17 Nos. Total unused books is 13 Nos from 194 to 206 during the year 2019-20.

2020-21:

- 1) Receipt books start from 193/05 to 207/59. Total used books are 15 Nos. Total unused books is 19 Nos from 208 to 226 during the year 2020-21.

2021-22:

- 1) Receipt books start from 207/60 to 221/28. Total used books are 15 Nos. Total unused books is 05 Nos from 222 to 226 during the year 2021-22.

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

2018-19:

The position of various taxes collected by the Panchayat their demands and balance outstanding as on 31/03/2019 are as follows.

Sr. No	Types of taxes	Opening balance	Current demand	Collection	Balance as on 31/03/19
1.	House tax	272748	243653	275252	241149
2.	Professional tax	225857.50	146375	213215	159017.50
3.	Advt. tax	25020	4140	1250	27910
4.	Vehicle tax	2724	90	--	2814
Total		526349.50	394258	489717	430890.50

The collection of various taxes collected by Panchayat is **53.19%** of the opening balance and demand billed during the year 2018-19, 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

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Panchayat Raj Act 1997 by issuing demand notices to defaulters for recovery of outstanding dues. The progress made be reported to audit.

2019-20:

The position of various taxes collected by the Panchayat their demands and balance outstanding as on 31/03/2020 are as follows.

Sr. No	Types of taxes	Opening balance	Current demand	Collection	Balance as on 31/03/20
1.	House tax	241149	246218	217541	269826
2.	Professional tax	159017.50	146675	218255	87437.50
3.	Advt. tax	27910	4140	1260	30780
4.	Vehicle tax	2814	90	--	2904
	Total	430890.50	397123	437056	390957.50

The collection of various taxes collected by Panchayat is **52.78%** of the opening balance and demand billed during the year 2019-20, 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.

2020-21:

The position of various taxes collected by the Panchayat their demands and balance outstanding as on 31/03/2021 are as follows.

Sr. No	Types of taxes	Opening balance	Current demand	Collection	Balance as on 31/03/21
1.	House tax	269826	252388	195835	326379
2.	Professional tax	87437.50	149435	116120	120753
3.	Advt. tax	30780	4140	1260	33660
4.	Vehicle tax	2904	90	--	2994
	Total	390957.50	406053	313215	483795.50

The collection of various taxes collected by Panchayat is **39.29%** of the opening balance and demand billed during the year 2020-21, 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.

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2021-22:

The position of various taxes collected by the Panchayat their demands and balance outstanding as on 31/03/2022 are as follows.

Sr. No	Types of taxes	Opening balance	Current demand	Collection	Balance as on 31/03/22
1.	House tax	326379	262703	247806	341276
2.	Professional tax	120753	152360	52785	220328
3.	Advt. tax	33660	4140	1260	36540
4.	Vehicle tax	2994	90	--	3084
	Total	483795.50	419293	301851	601237.50

The collection of various taxes collected by Panchayat is **33.42%** of the opening balance and demand billed during the year 2021-22, 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 4 out of its 4 premises on rental basis.

2018-19: The Village Panchayat has leased out its 4 nos. premises on rental basis. The position of rent collection, demand and balance outstanding as on 31/3/2019 are as follows.

Sr. no	Name of Lessee	Opening Balance	Current demand	Collection	Balance as on 31/03/19
1	Mahesh kudalkar	97212	11460	87660	21012
2.	Mahesh kudalkar	43680	5136	39564	9252
3.	Health centre	3798	14160	15340	2618
4.	Animal husbandry	21978	32772	32772	21978
	Total	166668	63528	175336	54860

2019-20: The Village Panchayat has leased out its 4 nos. premises on rental basis. The position of rent collection, demand and balance outstanding as on 31/3/2020 are as follows.

Sr. no	Name of Lessee	Opening Balance	Current demand	Collection	Balance as on 31/03/20
1	Mahesh kudalkar	21012	11460	11460	21012
2.	Mahesh kudalkar	9252	5136	5136	9252
3.	Health centre	2618	14160	4720	12058

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4.	Animal husbandry	21978	33529	35503	20004
	Total	54860	64285	56819	62326

2020-21: The Village Panchayat has leased out its 4 nos. premises on rental basis. The position of rent collection, demand and balance outstanding as on 31/3/2021 are as follows.

Sr. no	Name of Lessee	Opening Balance	Current demand	Collection	Balance as on 31/03/21
1	Mahesh kudalkar	21012	11460	11460	21012
2.	Mahesh kudalkar	9252	5136	5136	9252
3.	Health centre	12058	14160	--	26218
4.	Animal husbandry	20004	41856	2731	59129
	Total	62326	72612	19327	115611

2021-22: 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 31/03/22
1	Mahesh kudalkar	21012	11460	11460	21012
2.	Mahesh kudalkar	9252	5136	5136	9252
3.	Health centre	26218	14160	31860	8518
4.	Animal husbandry	59129	41856	80224	20761
	Total	115611	72612	128680	59543

Para 6 – Works: Contract book, MB book, NIT records maintained in proper order

2018-19: NIL

2019-20: NIL

2020-21: NIL

2021-22:

The Village Panchayat has executed 08 nos of works during the year 2021-22.

1. Improvement of existing crematorium by P/F checqured tiles and construction of body resting platform at Manaswada in ward no.01 . Bidder Deepak Naik quoted the amount of Rs.497376=89. Amount paid to contractor Rs.427706=00. *

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2. Construction of shed with tata sheet at Aaypurush Devalaya at Talawada in ward no 02 . Bidder Deepak Naik quoted the amount of Rs.176420=54. Amount paid to contractor Rs.175716=00.
3. Construction of shed for Talpadev in ward no.3 . Bidder Deepak naik quoted the amount of Rs.176420=54. Amount paid to contractor Rs.175808=00.
4. Improvement of existing crematorium by P/F checqured tiles and replacement of roofing sheets pyre pests etc. at wadiwada near Rampurush Temple in ward no.05 . Bidder B.G. Majik quoted the amount of Rs.196763=70. Amount paid to contractor Rs.173854=00.
5. Providing and fixing chequred tiles around stage near temple at Parsabhat Manaswada. Bidder B.G.Majik quoted the amount of Rs.215086=59. Amount paid to contractor Rs.213509=00.
6. Construction of crematorium shed and P/F checqured tiles around shed at Maujonwada ward no.07. Bidder M/s. Sandesh Construction quoted the amount of Rs.497887=00. Amount paid to contractor Rs.419877=00.
7. Providing and fixing chequred tiles around Ganapati platform and Boothnath DEvli and pathway to Ashok Pawar house at Guruswada ward no.04. Bidder Deepak Naik quoted the amount of Rs.270691=71. Amount paid to contractor Rs.264097=00.
8. Providing and fixing chequred tiles to existing pathway from road to nallah and construction of foot bridge near Narayan Dev mandap at Talewada ward no.02.Bidder Paresh pandurang quoted the amount of Rs.268876=36. Amount paid to contractor Rs.259325=00.

Para 7(a)-Construction of Licenses: The V.P. has issued 27 construction licenses and amount of Rs.793544/- collected was found to be correct.

2018-19: Village Panchayat has issued 06 nos. construction licenses and collected an amount of Rs.313094/- as license fees during the year 2018-19 and same was found to be correct.

2019-20: Village Panchayat has issued 11 nos. construction licenses and collected an amount of Rs.358352/- as license fees during the year 2019-20 and same was found to be correct.

2020-21: Village Panchayat has issued 04 nos. construction licenses and collected an amount of Rs.58598/- as license fees during the year 2020-21 and same was found to be correct.

2021-22: Village Panchayat has issued 06 nos. construction licenses and collected an amount of Rs.63500/- as license fees during the year 2021-22 and same was found to be correct.

(b) Illegal Constructions:-

There are 33 no. of illegal construction cases pending with the Panchayat as on 31/3/2022.

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 not furnished the Surety Bond since previous audit. The same may be obtained now and compliance shown to next audit.

Para 9 - Annual Action Plan: The Panchayat is required to prepare a Development Plan every year as required under Section 238 of Goa Panchayat Raj Act 1964 and submit the same to Zilla Panchayat within the time framed for its submission. The above Panchayat has prepared the development plan and forwarded to Zilla Panchayat during the year 2021-22. This matter is brought to the notice of higher authorities.

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.153648/- is outstanding as security Deposit and Rs.28870/- EMD is outstanding during the year 2021-22 which is verified and found correct.

3) Service Books: The service books and leave account of V.P staff are complete and found to be correct.

4) Property Register: This register is maintained by the panchayat.

Para 11 - Vouchers:

Observation in Cash Book and Vouchers:

2018-19:

Voucher without stamps:-01,41,58,77,187.

Quotation files not presented to audit.

2019-20:

Voucher without stamps:-

11,31,84,86,93,136,137,163,173,191,294,349,366.

Quotation files not presented to audit.

2020-21:

Voucher without stamps:- 41,50,146.

Quotation files not presented to audit.

2021-22:

Voucher without stamps:-32,47,66,72,85,107,140,164,190,338,345.

1. Voucher no.17 dated 28/4/2021 Rs.700/- towards refreshment, bill not attached.

2. Voucher no.132 dated 04/9/2021 Rs.26,068/- towards salary, aquittance roll not attached.

3. Voucher no.344 dated 31/3/2022 Rs.1,75,808/- first and final bill towards work of construction of shed, no correspondence attached.

FORM -9

On Form-9 no voucher number is written, no entry is written as funds received.

The received funds/grants has to be written on form-9. Entries to be completed and to be shown in next audit.

Para 12(a)-Provident Fund: The regular staff of V.P. has not started contributing to Employees Provident Fund.

(b)-Salary Reserve Fund: The Panchayat has created/maintained a salary Reserve Fund amounting to Rs.200000/- which is equivalent to 3 months salary of V.P. staff.

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

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

- 1) Development Committee Sec.6(8)*

- 2) Supervisory Committee Sec.6(2)
- 3) Standing Committee Sec.6(3)
- 4) Village Development Committee.

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

	BDO Inspection	EOVP Inspection
2018-19	--	--
2019-20	--	--
2020-21	--	--
2021-22	--	-

Information not furnished

(b) Gramsabhas:

	Ordinary	Special
2018-19	4	NIL
2019-20	4	NIL
2020-21	1	NIL
2021-22	1	NIL

(c) Administrative Report: Panchayat has not prepared the administrative report. The compliance to be shown in next audit.

NOTE: The inspection report is prepared on the basis of information/documents furnished to audit by the Secretary of Village Panchayat Cundaim of Ponda 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.


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

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