

No.3/Audit Report/ All V.P./BDOS/2017-18/4324
Office of the Block Development Officer,
"Shri. Mathany Saldhana Administrative Complex"
'C' Block, 2nd Floor,
Room No.223, Margao, Salcete- Goa.

Date: 8/11/2017

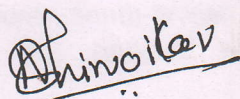
MEMORANDUM

Sub:-Audit Report on the accounts of the Village Panchayat for the year 2016-17 conducted during the year 2017-18.

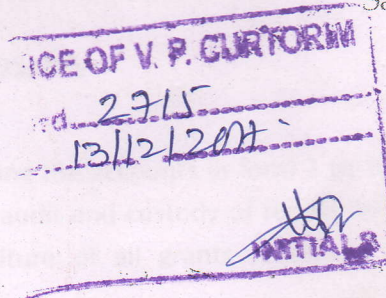
Find enclosed herewith Audit Report for year 2016-17 of V.P. Curtoim received from the Dy. Director of Accounts/Insp., Directorate of Accounts, South Branch, Margao Goa.

In view of above, the Village Panchayat Secretaries of concerned Village Panchayat is directed to comply with all the para's raised by audit team within 30 days and submit the compliance.

Failure to comply with the paras will be viewed seriously.


(Amitesh A. Shirvoikar)
Block Development Officer-I,
Salcete, Margao-Goa.

To,
The Secretary
V.P. Curtoim
Salcete Block



Encl: As above

C.C.to:-

1. The Dy. Director of Panchayats, South, Margao-Goa...for information
2. The Dy. Director of Accounts/Insp., Directorate of Accounts, South Branch, Margao Goa.
3. The Sarpanch, Village Panchayat _____ for information.

V.P. Res
M4C7
04-14/11/17
OM

Audit Report of the accounts of Village Panchayat, Curtorim of Salcete Block for the year 2016-17.

Part - I:

(A) (1) Name of Sarpanch - Shri Rue Menezes (Acting) 01.04.2016 to 14.04.2016.
07.05.2016 to 18.05.2016.

Smt. Rosy Paes

15.04.2016 to 06.05.2016.

Smt. Lucy Rebello:

19.05.2016 to 31.03.2017.

(2) Name of Secretary - 1. Smt. Roquizinha Fernandes 01.04.2016 to 27.04.2016.
16.05.2016 to 05.07.2016.

2. Dinesh Amonkar

28.04.2016 to 15.05.2016.

3. Advin Carvalho

23.11.2016 to 31.03.2017.

4. Prabhakar Kamati

06.07.2016 to 09.11.2016.

10.11.2016 to 22.11.2016.

B) Name of Audit Party and their designation:

- 1) Mr. Umesh Goankar, Asstt. Accounts Officer.
- 2) Mr. Shivram Jamuni, Accounts Clerk.
- 3) Mr. Vishwas Gurav, LDC.

C) Date of Audit: 05.10.2017 to 06.10.2017.

D) Period covered by Audit: 01.04.2016 to 31.03.2017.

Part II - Introductory:

The audit of the accounts of Village Panchayat, Curtorim of Salcete Block for the year 2016-2017 was carried out by the Office of the Joint Directorate of Accounts, South-Branch, Margao under the supervision of Shri Madhukar Kunkolienkar, Dy. Director of Accounts/Inspection, South Branch, Margao.

The Village Panchayat was sanctioned the following administrative grants during the year 2016-17.

(1) Matching Grants Rs. 4,25,000/-.

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 the particulars of Income and Expenditure of all grants received i.e. administrative and developmental grants.

I - Summary of Accounts

a) Opening balance for the year 2016-2017	Rs. 44,45,939.97
b) Receipts during the year 2016-17	Rs. 67,77,551.50
c) Expenditure during the year 2016-17	Rs. 38,69,076.00
d) Funds available with Panchayat as on 31/03/2017	Rs. 73,54,415.47

of funds available

1) Government grants	Rs. 32,71,107.00
2) EMD	Rs. 61,121.00
3) Security deposit	Rs. 1,26,095.00
4) Royalty	Rs. 738.00
4) Panchayat fund	Rs. 38,95,354.47
	<u>Rs. 73,54,415.47</u>

The liabilities of the Panchayat.

The liabilities of the Panchayat are as follows:

1)EMD	Rs. 61,121.00
2)Security Deposit	Rs.1,26,095.00
3) Royalty	Rs. 738.00
4)Govt. Grants	Rs.32,71,107.00
	Rs.34,59,061.00

II - Grants.

The details of grants sanctioned, utilized and unspent grants as on 31.03.2017 are as follows:

Sr No	Types of grants	Open. Balance	Grants received	Grants utilized	Balances as on 31/03/17
1.	Members salary	3,15,834/-	4,14,000/-	3,15,000/-	4,14,834/-
3.	XIV Finance	2,28,112	27,71,360/-	1,92,986/-	28,06,486/-
4.	Pykka Grants	312/-	-	-	312/-
5.	Golden Jubilee(Dev)	2,597/-	-	-	2,597/-
6.	Garbage disposal grants	-	1,00,000/-	1,00,000/-	-
7.	G.I.A.(Works)	46,878/-	-	-	46,878/-
		<u>5,93,733/-</u>	<u>32,85,360/-</u>	<u>6,07,986/-</u>	<u>32,71,107/-</u>

The total grants remaining unspent is Rs.32,71,107/- as on 31/3/2017. In case the unutilized grants are to be utilized, permission may be obtained from sanctioning authority and utilise the grants within the stipulated time limit failing which same be surrendered to sanctioning authority.

III - Budget:

The Budget estimate and the actual income and expenditure for the year 2016-17 are as follows:

	<u>Income</u>	<u>Variation</u>
<u>Budget estimate</u>	<u>Actual</u>	
Rs.93,02,000.00	67,77,551.50	Rs.25,24,448.50
	<u>Expenditure</u>	
<u>Revised estimate</u>	<u>Actual</u>	<u>Variations</u>
Rs.87,30,000.00	38,69,076.00	Rs.48,60,924.00

Budget was approved vide Resolution No.3 dated 06.02.2016 and submitted to BDO on 15.02.2016. There are huge variation between the budget estimates and actual income and expenditure. Care may be taken in future to prepare the realistic budget taking into consideration the actual income and expenditure of previous year and probable figure of current year.

IV - -Current Audit:

Section A (a) Introductory:

(b) Outstanding paras of previous audit upto 2015-16

The position of outstanding paras of previous audit are as follows

Sr. No	Year	Opening balance	Paras dropped	Balance paras as on 31/03/16
1.	1964-65	1	----1	-
2.	1970-71	1	----1	-
3.	1972-73	1	----1	-
4.	1978-79	1	----1	-
5.	1982-83	1	----1	-
6.	1985-86	1	----1	-
7.	1988-89	1	----1	-
8.	1991-92	2	----2	-
9.	1992-93	3	----3	-

10	1993-94	4	----	4	-
11	1994-95	4	----	4	-
12	2009-10	2	--		2(Para 2,(vr2),11 (c)(4)
13	2010-11	4	--		4(Para 2(sr.1 & 2)11(a)(b),12,13(1)
14	2011-12	2	---		2(Para 10,15(b)
15	2012-16	16	14		2(Para 11 Sr.No.1 to 8 Para 14)(a)
16	2013-14	15	14		1(Para 7)
17	2014-15	14	12		2(Para 7,11a)

Audit Report 2015-16:

Para 1 – Financial position: Dropped and commented in current audit.

Para 2– Cash Book - Dropped & commented.

Para 3 – Demand, collection & Arrears. -do-

Para 4 - Market Auction-do-

Para 5 - Rental -do-

Para 6 - Annual Action Plan -do-

Para 7 – Surety Bond by V.P. Secretary – Maintained. (1)

Para 8 – Constitution of Committees – Dropped & commented in current audit.

Para 9 – a) Construction licence -do-

b) Illegal constructions -do-

Para 10 – Works: -do-

Para 11 – (a) Departmental inspections: Maintained (2)

(b) Gram Sabhas Dropped

(c) Administrative Report Dropped

Para 12 – Maintenance of Registers

a. Paybill register Dropped

b. Court case register Dropped and commented

c. Property and assets register -do-

d. Security/EMD register -do-

Para 13 – Service Book and leave account -do-

b. Salary reserve fund -do-

c. Provident fund -do-

d. Reserve fund for pensionary benefits -do-

Para 14 – Vouchers -do-

Current Audit:

Para 1 – Financial position:

The financial position of Village Panchayat is quite good as compared to last year. The closing balance as per Cash Book is Rs. 73,54,415.47 as on 31.03.2017. Out of which Rs.3895354.47 are Panchayat funds and Rs.3271107/- as Government Grants. The Panchayat have invested in F.D. only Rs.2843014/-. The Panchayat may invest more amount in fixed deposit to earn interest and increase revenue of Panchayat. Necessary action may be taken in this regards and compliance reported to audit.

Para 2 – Cash Book:

The closing balance of Village Panchayat as per Cash Book is Rs.73,54,415.47 as on 31.03.2017. 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	Central Bank of India	6100 (F.D.)	3,43,014.00	3,43,014.00	
2	State Bank of India	2924	29,57,054.00	29,57,054.00	
3	Central Bank	7193	10,29,378.50	10,29,378.50	
4	Madgaum Ur.Co.Bank	SB/4295	69,562.22	69,562.22	
5	Central Bank of India	6130	1,30,000.00	1,30,000.00	
6	-do-	5439	1,000.00	1,000.00	
7	HDFC Bank	6312	3,24,160.00	3,24,160.00	

9	Central Bank of India	0222(F.D.)	10,00,000.00	10,00,000.00
	Cash in hand		<u>246.75</u>	
	Closing balance		<u>73,54,415.47</u>	

Reconciliation :- There is no difference between Cash book and Pass book.

Observations on Cash book

1. Village Panchayat has used 83 receipt books from 140 to 150 and 01 to 72 and unused books 28 Nos. from 73 to 100.

Para 3 – Demand, collection and arrears of taxes:

The position of taxes collected demand and balance of outstanding taxes as on 31/03/2017 are as follows:

Sr.No.	Type of taxes	Op.Balance	Current Demand	Collection	Bal.as on 31/3/16.
1	House Tax	10,85,082.85	8,93,834/-	10,11,050.50	9,67,866.35
2	Light tax	84,904.50	82,840/-	94,820.00	72,924.50
3	Trade tax	6,14,048.00	2,76,500/-	2,45,700.00	6,44,848.00
4	Sign Board tax	24,100.00	3,380/-	1,240.00	26,240.00
5	Bullock Cart Tax	672.00	---	672.00	---
6	Cycle tax	<u>16,203.00</u>	---	---	<u>16,203.00</u>
		<u>18,25,010.35</u>	<u>12,56,554/-</u>	<u>13,53,482.50</u>	<u>17,28,081.85</u>

The various taxes collected by Panchayat is only 43.92% of the opening balance and current demand billed during the year 2016.17. The collection is good as compared to last year collection. The village Panchayat has to put in vigorous efforts to recover the long outstanding dues of taxes by invoking the provisions of Goa Panchayat Raj Act, by issuing demand notices to defaulters and recover the long outstanding dues of various taxes.

Para 4 – Market Auction:

The Panchayat has conducted the auction for the collection of fees from market, melas, fairs and festivals and pig slaughters on 22.03.2016 in Panchayat Office at 10.30 a.m. vide Public notice no.VPC/2015-16/2761 dt.08.03.2016. The initial bid for market auction was Rs.1,50,000/- and pig slaughter Rs.8000/-.

In response to auction notice altogether 3 persons participated for market auction proceedings among which Shri Antonio Jose V. Rodrigues offered the highest bid amounting to Rs.1,51,000/- which was accepted by the Panchayat. As per terms and condition the total bid amount has been fully paid by the bidder Shri Antonio Rodrigues vide Rt.no.39/72 & 138/65 of Rs.80500/- each.

Among 2 persons participated for pig slaughter auction Shri Antonio Rodrigues offered his highest bid amounting to Rs.8400/- which was accepted by the Panchayat. The bidder Shri Antonio Rodrigues has fully paid the bid amount as per terms and conditions vide Rt.Nos.39/73 & 138/66 of Rs.4200/- each respectively. Both the agreements between the two parties has been executed and are placed in the file.

Para 5 – Rental:

The position of rent collected demand and outstanding balance as on 31.3.2017 are as follows:

Sr.No.	Name of lessee	Op.Bal.	Cur.demand	Collection	Bal.as on 31/3/16
1.	Veterinary Sub-Centre	32,381/-	12,720/-	-	32,381/-
2.	Telephone exchange	4,078/-	48,936/-	-	53,014/-
3.	do-	3183/-	24,000/-	-	27,183/-
4.	Electricity Dept.	<u>21,574/-</u>	<u>80,400/-</u>	-	<u>1,01,974/-</u>
		<u>61,216/-</u>	<u>1,66,056/-</u>	-	<u>2,27,272/-</u>

Village Panchayat has leased out its 4 premises on rental basis, two premises to BSNL, one to Elect. Dept. and one for Veterinary Sub-Centre. However no rent is collected during the year 2016-17. Necessary action may be taken to recover the outstanding arrears of rent by presenting pre-receipted bill to the concerned Department. Progress made in this regard may be intimated to audit.

Para 6 – Annual Action Plan:

As required under Sect.238 of Goa Panchayat rules 1997, V.P. Curtorim has prepared the Annual Action Plan and submitted to Zilla Panchayat in prescribed format within the prescribed time.

Para 7 – Furnishing surety bond by V.P. Secretary:

In spite of previous audit observations V.P. Secretary has not furnished the surety bond as required under Section 4(3) of Goa Panchayat rules 1999. The same may be obtained now without further delay and compliance reported to audit.

Para 8 – Constitution of committees:

As stated by Village Panchayat the following committees have been constituted by Panchayat:

1. Standing committee.
2. Supervisory committee.
3. Development committee.
4. Vigilance Committee.

Para 9 (a)-Construction Licences:

The Village Panchayat has issued 38 construction licences and collected an amount of Rs.5,01,592/- towards licence fees for the year 2016-17. All the files are verified and the fees collected are found to be in order. Half margin memo was issued asking the details regarding Private Projects / works completed and ongoing within the Jurisdiction of village panchayat and licensee / renewal fee collected from such projects and also details regarding encroachment in Panchayat premises. If any, however no reply is furnished to audit.

(b)Illegal construction:

As per the register produced to audit there are altogether 26 illegal construction cases as on 31.3.2017 including 7 detected during 2016-17. Action taken may be reported to audit.

Para 10 – Works:

The Village Panchayat has executed 2 works during the year 2015-16. After scrutiny of work files the following observations noticed, to be complied.

1. Agreement executed is found to be incomplete i.e. details as required is not filled at Page 3 of CPWD Form.
2. Vr. No. / Date is not recorded on Bill copy.
3. Work completion certificate recorded on MB is incomplete i.e. actual date of completion is not recorded.
4. Passes for payment order in red ink is not recorded on MB/Bill copy.
5. Measurement is not scorn out in red ink with Diagonal lines.
6. In respect of work "Repair of Well" awarded to Neelam V. Korgaocar.
 - i) Proforma for refund of security deposit shows stipulated date of completion is 31/05/2016 which actual date of completion is 8/7/2016. Regularisation of Extension if time limit is not seen in the file. Needful may be done and copy placed in file as audit requirements.
 - ii) Work order is issued without quoting work order amount approval conveyed for tender acceptance and actual work carried out differs. Same may be regularised.
 - iii) Unsigned documents are placed alongwith Approved NIT needful may be done now and placed in the file.

Para 11 (a)-Departmental Inspection:

BDO has conducted two inspection of village Panchayat as against the prescribed 3 during the year 2015-16. The EO(VP) has not conducted any inspections of Village Panchayat as against the prescribed 5. Shortfall of inspection brought to the notice of Director of Panchayat for necessary action.

(b) Gram Sabhas:

The Village Panchayat has conducted 4 ordinary and 6 special gram-sabhas during the year 2015-16.

c) Administrative report:

The Village Panchayat has prepared the Administrative report and submitted the same to BDO and copy endorsed to audit.

Para 12 – Maintenance of Register:

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

(b) **Court case register:**

There are altogether 7 nos. court cases pending with Village Panchayat as on 31.03.2017. 6 cases are with Addl. Director of Panchayat and one case in High Court. The Village Panchayat has paid Rs.54,900/- as legal charges to Advocate. The expenditure incurred exceeding limits prescribed to the Panchayat to incur such expenditure previous permission from the Government is essential. Same be obtain and compliance reported to audit.

(c) **Property and Assets register:**

The Village Panchayat has maintained the register in prescribed format. The item which has to be shown in dead stock register are recorded in this register. A separate dead stock register may be maintained. Annual physical verification be done and shown to audit.

(d) **Security deposit/EMD register:**

The village Panchayat has maintained the security deposit/EMD register. The balance of security deposit outstanding as on 31.3.2017 is Rs.1,26,095/- and EMD outstanding balance is Rs.61121/-.

Para 13 – (a) Service Book and leave accounts:

The Village Panchayat has maintained the Service book and leave account of their regular staff. Same were checked and found to be complete. Necessary service verification may be done and compliance reported to audit.

(b) **Salary reserve fund:**

The Village Panchayat has created salary reserve fund, equivalent to 3 months salary of their regular staff. An amount of Rs.18.00 lakhs are invested by the panchayat as salary reserve fund and Reserve fund for Pensionary benefits in the form of fixed deposit.

(c) **Provident Fund:**

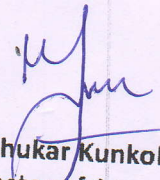
The Village Panchayat has extended the benefit of Provident fund scheme to its staff. The separate register is maintained to maintain the records of EPF contribution of each staff individually.

Para 14 – Vouchers:

1. Vr.no.450 dtd.7/12/15 for Rs.70000/- paid to Curtorim Gymkhana towards sponsorship for Panchayat Cup football tournament. No approval found in the file.

Para 15- The registers, Forms of Accounts are not signed by the Secretary and Sarpanch. Same may be get signed and record for future.

NOTE: The Inspection report has been prepared on the basis of information furnished and made available by the Secretary of V.P. Curtorim-Goa. 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.


(Madhukar Kunkolienkar)
Dy. Director of Accounts/Insp.

FORM NO. 10

(See Rule 21 [a])

~~Monthly~~ / Annual / Account

of

ACCOUNT OF INCOME AND EXPENDITURE

of

Village Panchayat CURTORIM

for

The month of

2006

2007



No. VPC/ 14 / 2017-18
Office of the Village Panchayat

CURTORIM

Date 03/4/2017

To,
The Block Development Officer

SALCETE BLOCK MARGAO GOA

Sub: Submission of ~~Monthly~~ / Annual
Account for 2016-17.

*attached
Res No. 2 dt. 24/4/17*

Sir,

The ~~Monthly~~ / Annual account for the period shown above are sent herewith under Rule of the Village Panchayat Account and Audit and Custody Funds Rule 1997 for perusal.

Yours faithfully,

J Rebelo

Monthly / Annual Account of Income and

Particulars of Income	Amount	Particulars of Income	Amount
Income	44,45,939.97	B / F	58,31,634.50
1) Closing of the last Month / Year Budget Head		5) Proceeds of other Loans etc.	
2) Grants from Government			
i) Special			
1) XII th fin. comm. grants. —————	27,71,360.00		
2) Members Salary grants —————	4,14,000.00		
3) Garbage Management Grants —————	1,00,000.00		
ii) General			
1) Matching grants —————	4,25,000.00	6) Sale Proceeds	
3) Other Grants			
i) Local Authorities			
ii) Private Donations. —————	9,000.00		
4) Proceeds of taxes fees etc. under Sec. 153 of the Act.	21,12,274.50	7) Extraordinary Receipt —————	9,45,917.00
1) House tax — 10,11,050.50		1) Ceb fees — 2,14,820.00	
2) Light tax — 94,820.00		2) B/D. ceb fees — 70,945.00	
3) Trade tax — 2,45,700.00		3) Recoveries of fines — 100.00	
4) Signboard tax — 1,240.00		4) Sale of tender forms — 10,800.00	
5) Bullock cart tax — 672.00		5) Security deposits — 63,543.00	
13,53,482.50		6) Income tax — 6499.00	
6) Permission fees. 5,01,592.00		7) Bank Interest — 2,66,452.00	
7) Market Fee fees. 2,44,500.00		8) Royalty — 738.00	
8) Slaughter Fee. 12,700.00		9) Sales tax — 14,771.00	
		10) H.V. Transfer fees — 1,80,690.00	
		11) one month rent. — 28,500.00	
		12) Certified copy fees — 4059.00	
		13) Panchayat hall rent — 68,000.00	

penditure of **CURTORIM**

Panchayat for the year 2006-17



Amount Particulars of Expenditure	Amount	Amount Particulars of Expenditure	Amount
Expenditure Closing of the Current Month / Year Budget Heads			B / F 33,81,425.00
1) Administration	20,09,155.00	6) Education and culture	70,000.00
Salary of v.p. members — 3,15,000.00		1) Panchayat cup tournament — 70,000.00	
Salary of v.p. staff — 11,69,669.00		7) Rural Housing	-
Postage & telegrams — 1,000.00		8) Drinking water	8,000.00
F.A.D.A. of staff — 10,480.00		9) Poverty alleviation Programme	1,13,950.00
Office light bill — 19,741.00		1) Payment of dues — 76,750.00	
Furniture / dead stock — 50,480.00		2) Natural calamity — 37,200.00	
Govt. cate fees — 54,900.00		10) Libraries	1,13,950.00
Xerox copies charges — 24,649.00		1) Newspaper bills — 22,025.00	22,025.00
Refreshments — 4,612.00		11) Rural Sanitation	
Telephone bill — 1,780.00		1) Garbage disposal etc. — 1,35,955.00	1,35,955.00
Hired conv. ches — 3,500.00		12) Construction and maintenance of slaughter house and cattle pounds.	
Post & Stationary — 51,226.00		13) Miscellaneous	1,37,721.00
Other misc. expen. — 3,559.00		1) Refund of E.M.D. — 35,000.00	
Provident fund etc. — 2,98,559.00	1,69,251.00	2) Refund of Sec. dep. — 30,000.00	
2) Sanitation Public Health and Family Welfare	1,69,251.00	3) Misc. expen. — 10,768.00	
wages of sweepers — 1,59,100.00		4) Bank commission — 483.00	
Subsidy of dead dog — 200.00		5) Refund of Julometax. — 6,499.00	
water bills — 8,740.00		6) Refund of sales tax. — 36,771.00	
Chemicals / pesticides etc. — 12,110.00		7) Gram Sabha expen. — 18,200.00	
Public works	1,69,251.00		
Street light materials — 3,99,871.00	9,72,980.00		
Repairing of drains — 49,500.00			
Planting of bushes / plants — 98,800.00			
Dev. work from Panchayat funds — 4,24,809.00			
	9,72,980.00		
4) Planning and Development	1,61,769.00		
Maintenance of Prop & Assets — 15,989.00			
Maintenance of Gardens — 96,810.00			
Maintenance of computers — 13,465.00			
ward dev. activities — 35,505.00			
5) Social Welfare	68,270.00		

DETAILS OF BALANCE.

F.D. 9 Salary Res fund -	03,43,014.00
F.D. 9 Staff Pension -	15,00,000.00
F.D. in C.B.I. Curator -	10,00,000.00
Cash in S.B.I. Curator -	29,57,054.00
Cash in C.B.I. Curator -	10,29,378.50
Cash in M.V.C. Curator -	00,69,562.22
Cash in Salary fund Acc.	01,30,000.00
Cash in Pukka Acc.	00,01,000.00
Cash in H.D.F. Acc.	03,24,160.00
Post Office	-
Cash in hand	246.75
TOTAL	73,54,415.47

*Sum in Audit
of
S. P. S. S. S.
A. A. S. S. S.*

Certified that the closing balance as shown in the account has been compared with that shown in the Cash Book, Bank Book and found to be correct.

DETAILS OF FUNDS

GRANTS FROM GOVT -	32,71,107.00
E.M. DEPOSITS -	61,121.00
SECURITY DEPOSITS -	1,26,095.00
ROYALTY -	738.00
PANCHAYAT FUNDS -	38,95,354.47
Total	73,54,415.47

S. Rebelo
SARPAKCH
V. P. CURTORIM

Difference if any

The difference of Rs. NIL between the Pass Book and Cash Book is due to the reason that:

*Approved
Res No. 2 dt. 24/4/17*