

No.3/ Audit Report/BDOS/2015-16/ 482
Office of the Block Development Officer,
"Shri. Mathany Saldhana Administrative Complex"
'C' Block, 2nd Floor,
Room No.223, Margao, Salcete- Goa.

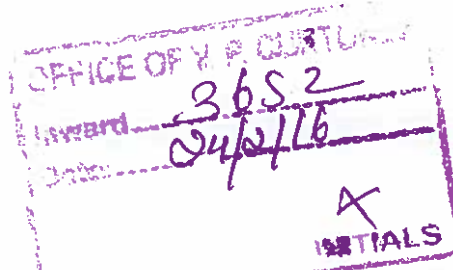
Date: 12/02/2016


MEMORANDUM

Sub: - Audit Report of Village Panchayat Accounts for the Year 2014-15.

Copy of the Audit Compliance Report received from the Directorate of Accounts (South) is enclosed herewith.

Village Panchayat Secretary, Village Panchayat Curtorim is hereby directed to place the same before the fortnightly meeting to take necessary action in terms of settlement of Audit Paras pertaining to the Village Panchayat and report compliance within a period of 30 days.




12/2/16
(Uday R. Prabhu Dessai)
Block Development Officer-I,
Salcete, Margao-Goa.

Encl: As above

To,
The V.P. Secretary
V.P. Curtorim
Salcete Block

C.C.to:-

1. The Director of Panchayats, Panaji Goa..... for information
2. The Dy. Director of Panchayats, South Margao Goa.... for information
3. The Dy. Director of Accounts, South Branch, Margao Goa..... for information.
4. The Sarpanch Village Panchayat _____ for information and necessary action.

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3/11/24/2/2016

Audit Report of the accounts of Village Panchayat, Curtorim of Salcete Block for the year 2014-15.

Part - I:

- (A) (1) Name of Sarpanch – Smt. Valentina Braganza 1/4/14 to 5.8.2014.
Simon Barreto 6.8.14 to 29.9.2014.
Rosy Paes 30.9.14 to 31.3.2015
(2) Name of Secretary Prabhakar Kamati 1.4.2014 to 18.10.2014.
Allaudin Maniyar 19.10.2014 to 31.3.2015.

B) Name of Audit Party and their designation:

1. Mr. Ratnadas J. Sawant, Asstt. Accounts Officer.
2. Mr. Vilas Prabhudessai, Accountant.
3. Mr. Santosh Naik, Treasurer.

C) Date of Audit: 05/10/2015 to 06.10.2015.

D) Period covered by Audit: 1.04.2014 to 31.3.2015.

Part II – Introductory:

The audit of the accounts of Village Panchayat, Curtorim of Salcete Block for the year 2013-2014 was carried out by the Office of the Joint Directorate of Accounts, South-Branch, Margao under the supervision of Madhukar Kunkolienkar, Dy. Director of Accounts/Inspection, South Branch, Margao.

The Village Panchayat was sanctioned administrative grants during the year 2014-15.

(1) Member Salary	Rs.414000/-
(2) XIII Finance	Rs. 61209/-
(3) Garbage disposai	Rs. 50000/-
(4) Grants in aid	Rs.914997/-
(5) Tribal Welfare grants	Rs. 25000/-
(6) Biodiversity Management	Rs. 30000/-
	<u>Rs.1495206/-</u>

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 2014-2015	Rs 3849371.17
b) Receipts during the year 2014-15	Rs 42,50309.00
c) Expenditure during the year 2014-15	Rs. 3781838.00
d) Funds available with Panchayat as on 31/3/2015	Rs 4317848.17

Details of funds available

1) Government grants	Rs.1462546.00
2) Panchayat fund	Rs.2703604.17
3) EMD	Rs. 84133.00
4) Security deposit	Rs. 65322.00
5) Royalty	Rs. 2237.00
	<u>Rs.4317842.17</u>

The liabilities of the Panchayat.

The liabilities of the Panchayat are as follows:

1) EMD	Rs.84,133/-
2) Security Deposit	Rs.65,322/-
3) Royalty	Rs. 2,237/-

II – Grants.

The details of grants sanctioned, utilized and unspent grants as on 31.3.2015 are as follows:

<u>Sl. No</u>	<u>Types of grants</u>	<u>Open Balance</u>	<u>Grants received</u>	<u>Grants utilized</u>	<u>Balances as on 31/03/15</u>
1	Staff salary	-	-	-	-
2	Members salary	2,41,834/-	4,14,000/-	3,76,000	2,79,834/-
3	XIIIth Finance	1,73,546/-	61,209/-	-	2,34,755/-
4	Pykka Grants	1,26,246/-	-	-	312/-
5	Golden Jubilee(Dev)	2,597/-	-	1,25,934/-	2,597/-

6	Garbage disposal grants	22,021/-	50,000/-	72,021/-	
6	G.I.A.(Works)	4,97,183/-	9,14,997/-	4,97,132/-	9,15,048/-
7	Tribal Welfare grants	-	25,000/-	25,000/-	-
8	Bio-diversity Mangt.grants	-	30,000/-	-	30,000/-
		10,63,427/-	14,95,206/-	10,96,087/-	14,62,546/-

The total grants remained unspent is rs.1462546/- which is to be surrendered to sanctioning authority in case the unutilized grants are to be utilized, permission may be obtained from sanctioning authority to utilize the unspent grants and spend the grants within the stipulated time limit or else surrendered the same to sanctioning authority.

III - Budget:

The Budget estimate and the actual income and expenditure for the year 2014-15 are as follows:

	<u>Income</u>	
<u>Budget estimate</u>	<u>Actual</u>	<u>Variation</u>
Rs.51,08,300/-	42,50,309/-	Rs.857991/-
<u>Revised estimate</u>	<u>Actual</u>	<u>Variations</u>
Rs. 7996000/-	3781838/-	Rs.4214162/-

Budget was approved vide Resolution No.5 dated 02.02.2015 and submitted to BDO on 24.03.2015.

There is a huge variation between budget expenditure and actual expenditure, budget expenditure is Rs.79.96 lakhs whereas actual expenditure made is Rs.37.81 lakhs. Hence the budget prepared by Panchayat is fictitious and unrealistic. In future care may be taken to prepare the realistic budget, based on actual figure of last year and probable figures of ensuing year.

IV - Reconciliation:

HDFC Bank A/c No.50100035576312:

Balance as per Cash Book	Rs.254971.00
Add:Interest not recorded in cash Book	Rs. 5085.00
Balance as per Pass Book	Rs.260056.00

IV - Current Audit:

Section A (a) Introductory:

(b) Outstanding paras of previous audit upto 2014-15

The position of outstanding paras of previous audit are as follows

Sr. No	Year	Opening balance	Paras dropped	Balance paras as on 31/03/15
1.	1964-65	1	----	1(para 6)
2.	1970-71	1	----	1(para 11(2))
3	1972-73	1	----	1(para 10)
4	1978-79	1	----	1(para 1)
5	1982-83	1	----	1(para 6)
6	1985-86	1	----	1(para 9)
7	1988-89	1	----	1(para 9)
8	1991-92	2	----	2(para 1 and 4)
9	1992-93	3	----	3(para 3, 4 & 6)
10	1993-94	4	----	4(para 2, 3, 4 & 5)
11	1994-95	4	----	4(para 2, 3, 5 & 6)
12	2008-09	1	1	
13	2009-10	2	--	2(Para 2,(vr2),11 (c)(4)
14	2010-11	4	--	4(para 2(sr.1 & 2)11(a)(b),12,13(1)
15	2011-12	2	----	2(para 10,15(b)
16	2012-16	16	14	2(Para 11 Sr.No.1 to 8 Para 14)(a)

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

Audit Report 2013-14:

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

Para 2- Cash Book - Dropped & commented.

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

Para 4 - Const.licence -do-

Para 5 - Rental -do-

Para 6 - Market auction -do-

Para 7 - Surety Bond by V.P. Secretary - Maintained.

Para 8 - Annual Plan - Dropped & commented in current audit.

Para 9 - Constitution of Committees -do-

Para 10 - Works: -do-

Para 11 - Maintenance of Register: -do-

Para 12 – Court case	-do-
Para 13 – Service Book	-do-
Para 14 – General	-do-
Para 15 – Vouchers	-do-

Current Audit:**Para 1 – Financial position:**

The financial position of Village Panchayat is quite satisfactory as compared to last year closing balance. The closing balance as per Cash Book is Rs.4317842.17 as on 31.03.2015. Out of which Rs.2703604.17 are Panchayat funds and Rs.1462546/- as Government Grants. The Panchayat have invested in F.D. only Rs.205037/-. The Panchayat can invest more amount in fixed deposit and gain 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.4317842.17 as on 31.3.2015. 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	3114736100	2,05,037/-	2,05,037/-	-
2	State Bank of India	32333192924	2,77,449/-	2,77,449/-	-
3	Central Bank	2090337193	23,72,791.70	23,72,791.70	-
4	Madgaum Ur.Co.Bank	58/4295	58,304.22	58,304.22	-
5	Central Bank of India	2090386130	10,27,939.00	10,27,939.00	-
6	-do-	3072625439	91,170.00	91,170.00	-
7	HDFC Bank	50100035576312	2,54,971.00	2,60,056.00	5,085/-
8	Central Bank of India	3439301996	30,000.00	30,000.00	-
			180.25		
			43,17,842.17		

The Village Panchayat has used 62 receipt books i.e. from 86/01 to 90 and 1 to 57 and balance of 53 unused receipt book from 58 to 110 during year 2014-15.

Para 3 – Demand, collection and arrears of taxes:

The position of taxes collected demand and balance of outstanding taxes as on 31/3/2015 are as follows:

Sr.No.	Type of taxes	Op.Bal.	Current Demand	Collection	Bal.as on 31/3/15.
1	House Tax	8,32,024.85	8,33,364/-	4,90,890/-	11,74,498.85
2	Light tax	64,214.50	81,160/-	47,186/-	98,188.50
3	Trade tax	3,23,172.00	3,03,950/-	85,949/-	5,41,173.00
4	Sign Board tax	19,990.00	3,240/-	690/-	22,540.00
5	Bullock Cart Tax	612.00	30/-	Nil	642.00
6	Cycle tax	16,203.00			16,203.00
		12,56,216.35	12,21,744/-	6,24,715/-	18,53,245.35

The various taxes collected by Panchayat is only 25.21% of the opening balance and current demand billed during the year 2014.15. The collection is very poor as compared to last year collection i.e. 43.87%. The village Panchayat has to take 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 ^{fee} collection of market, melas, fairs and festivals fees and pigs slaughters fees on 19.03.2014 in Panchayat Office at 11.00 a.m. vide Public notice no.VPC/2013-14/2660 dt. 11.03.2014. The initial bid for market auction was Rs.100000/- and pig slaughter Rs.8000/-.

In response to auction notice altogether 6 persons participated for market auction proceedings, among which Shri Gabriel Afonso offered the highest bid amounting to Rs.210000/- was accepted by the Panchayat. As per terms and condition the total bid amount has been fully paid by the bidder Shri Gabriel Afonso.

Among 4 persons participated for pig slaughter auction Shri Gabriel Afonso offered his highest bid amounting to Rs.8700/- was accepted by the Panchayat. The bidder Shri Gabriel Afonso has fully paid the bid amount as per terms and conditions.

Para 5 – Rental:

The position of rent collected demand and outstanding balance as on 31.3.2015 are as follows:

Sr.No.	Name of lessee	Op.Bal.	Cur.demand	Collection	Bal.as on 31/3/15
1	Veterinary Sub-Centre	32,860/-	12,720/-	25,919/-	19,661/-
2	Telephone exchange	16,312/-	48,936/-	61,170/-	4,078/-
3	do	16,005/-	24,000/-	36,000	4,005/-

Village Panchayat has leased out its 4 premises on rent basis, two premises to BSNL, one to Elect. Dept. and one for Veterinary Office. Necessary action may be taken to recover the outstanding arrears of rent by presenting pre-receipted bill to the concerned Department being all premises are leased out to Govt. Dept. 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. Curtrim 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 produced 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 32 construction licences and collected an amount of Rs.714350/- towards licence fees for the year 2014-15. All the files are verified and the fees collected are found to be in order.

(b) Illegal construction:

The Village Panchayat has not produced the register of illegal construction to audit. It is stated that the said register is misplaced. The said register be traced out and progress made in illegal construction may be shown to next audit.

Para 10 – Works:

The Village Panchayat has executed 3 works during the year 2014-15. After scrutiny of work files the following observations noticed, to be complied.

1. Date of works commencement//completion are not recorded on work order.
2. Memorandum of payment are not incorporated on bill.
3. Passed for payment order in red ink not mentioned on bill copy.
4. The cheque no., date of issue of cheque with countersigned by competent authority are not recorded on bill copy.
5. Measurement books are not produced to audit for verification.

Para 11 (a)-Departmental Inspection:

BDO has not conducted any inspection of village Panchayat as against the prescribed 3. The EO(VP) has conducted only one inspection 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 4 special gram-sabhas during the year 2014-15.

(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 25 court cases pending with Village Panchayat and one case is settle during the year 2014-15. The Village Panchayat has paid Rs.10000/- as legal charges to Advocate.

(c) Property and Assets register:

The Village Panchayat has maintained the register in prescribed format. The item which has to be shown 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 is Rs.65322/- and EMD outstanding balance is Rs.84133.

Para 13 – 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 incomplete. Necessary service verification may be done and also leave account be completed and shown to next audit.

(b) Salary reserve fund:

The Village Panchayat has created salary reserve fund, equivalent to 3 months salary of their regular staff. Balance amount of Rs.10.00 lakhs are invested as salary reserve fund and stated as on 31.3.2015.

(c) Provident Fund:

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

(d) Reserve fund for Pensionary benefits:

The Village Panchayat should reserve two and half percent (2.5%) of their income as reserve fund for contributory provident fund and pensionary benefit to the staff working in the Panchayat as required under clause 4(4) of notification dt.2.11.2006. Necessary action may be taken to reserve the fund immediately.

Para 14 – Vouchers:

Purchases of street light:

The Village Panchayat has exceeded the sanction limit of Rs.2.00 while purchasing the street light. The ex-post facto sanction may be obtained on exceeded amount of Rs,75159/- and compliance shown to next audit.

Vr.No.84 dt.31.5.2014 for Rs.13750/-. Amount paid towards doles to poor beneficiaries @ Rs.250/- for 55 beneficiaries. It is observed that certificate stating that doles beneficiaries are not ^{having} any benefits from Govt. Schemes has not obtained and countersigned by Sarpanch. The same may be certified and shown to audit.

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

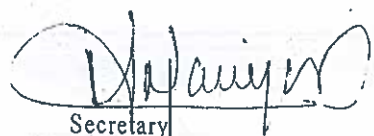
The month of
2014 2015

No. VPC/40/2015-16
Office of the Village Panchayat
CURTORIM, SALCETE, GOA
Date 6/4/2015

To,
The Block Development Officer
SALCETE BLOCK MARGAO GOA

Sub: Submission of ~~Monthly~~ Annual
Account for 2014-15

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.


Secretary,
Village Panchayat
CURTORIM

Yours faithfully,

Sarpanch
Village Panchayat,

Particulars of Income	Amount	Particulars of Income	Amount
Income			
1) Closing of the last Month / Year Budget Head	38,49,371.17	B/F	31,19,531.00
2) Grants from Government		5) Proceeds of other Loans etc.	
i) Special			
XIII TH FIN. COMM. GRANTS. —	61,209.00		
SALARY GRANTS OF V.P. MEMBERS	4,14,000.00		
G.I.A. WORKS GRANTS	7,14,997.00		
TRIBAL WELFARE GRANTS	25,000.00		
BIO. DIVERSITY MANAGEMENT GR.	30,000.00		
GARBAGE MANAGEMENT GR.	50,000.00		
		6) Sale Proceeds	
3) Other Grants			
i) Local Authorities			
ii) Private			
Donations.	1,15,760.00		
4) Proceeds of taxes fees etc. under Sec. 153 of the Act.	15,08,565.00	7) Extraordinary Receipt	11,30,778.00
1) House tax —	4,90,890.00	1) Cent. fees —	1,97,090.00
2) Light tax —	47,186.00	2) B/D. Cent. fees —	47,820.00
3) Trade tax —	85,949.00	3) E.M. Deposits —	58,864.00
4) Signboard tax —	690.00	4) Recoveries of fin. —	22,305.00
5) Permission fees —	7,14,350.00	5) Sales tender forms —	48,000.00
6) Market Auc. fees —	1,61,000.00	6) Security deposits —	92,406.00
7) Pig Slaughter Auc. fee —	8,500.00	7) Amt from Govt. Dept. —	2,83,889.00
	15,08,565.00	8) fees for cert. of fin. —	3347.00
		9) Panchayat hall rent —	91,000.00
		10) Income tax deduc. —	14,986.00
		11) Bank Interest —	1,46,910.00
		12) Royalty fees —	2,237.00
		13) Sales Tax —	31,154.00
		14) House tax transfer fees —	63,770.00
		15) one month rent —	27,000.00
			11,30,778.00
		Total Receipt	42,50,309.00
	31,19,531.00	Grand Total	80,99,680.17

Details of the Balance

F.D. OF SALARY RES. FUND.	2,05,037.00
CASH IN S.B.I. CURTORIM.	2,77,449.00
CASH IN L.B.I. CURTORIM.	23,72,791.70
CASH IN M.U.C. CURTORIM.	58,304.22
CASH IN SALARY FUND A/C	10,27,939.00
CASH IN PYKKA A/C	91,170.00
CASH IN HDFC A/C	2,54,971.00
BIO MANAGEMENT A/C	30,000.00
CASH in hand	184.25
TOTAL	43,17,842.17

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

1) GOVT GRANTS	14,62,546.00
2) E.M. DEPOSITS	84,133.00
3) SECURITY DEPOSITS	65,322.00
4) ROYALTY	2,237.00
5) PANCHAYAT FUND	27,03,604.17
TOTAL	43,17,842.17

Sarpanch
SARPANCH
V. P. CURTORIM

Difference if any

The difference of Rs. 50857 between the Pass Book and Cash Book is due to the reason that: Interest credited to HDFC A/C No. 50100035576812

V. P. Curtorim
05/10/2015
Amulika

Sarpanch
Sarpanch