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Government of Goa
"Kautilya" Lekha Bhavan
Directorate of Accounts

OFFICE OF V.P. CURTORIM	
Inward.....	1769
Date:.....	11/10/2024
INITIALS	

PA/24
3/10/24

Penha De Franca, Alto Porvorim, Bardez-Goa - 403521

No. DA/Control/31-5(II)/2024-25/ 356

Date: 18.09.2024

To,
The Director,
Directorate of Panchayats,
5th Floor, Myles High Corporate Hub,
Patto, Panaji-Goa.

Sub:- Audit Report on the account of the Village Panchayat "Curtorim"
of Salcete Block for the year 2023-24 conducted during the year
2024-25.

Sir,

A copy of the Audit Report on the account of the Village Panchayat "Curtorim" of Salcete Block for the year 2023-24 is enclosed herewith for information and necessary action at your end.

A copy of the said reports is also sent to the respective Block Development Officer, for the needful.

Despite recording the observations during the last inspection report, compliance to the previous audit observations has been neglected. Rigorous efforts should be made to comply with the audit observations and compliance report should be submitted to audit without further delay.

Yours faithfully,

(Dilip K. Humraskar)
Director of Accounts

Copy to:-

1. The Chief Executive Officer, South Goa Zilla Panchayat, Old Collectorate Bldg., Opp. Municipal Garden, Margao Goa.....via email
2. The Block Development Officer, Salcete-Goa.....with a request to send a copy of the report to the concerned Village Panchayat, for due compliance.
3. DDA/Inspection (South Branch, Margao)
4. Office of the Accountant General, Audit Bhavan "Green Valley", Alto Porvorim-Goa.....via email
5. Office copy
6. Guard file

Res No - 4(VI)7
7/11/24.

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Audit Report of the Accounts of Village Panchayat Curtorim of Salcete
Block for the year 2023-24

Part I -A) Introductory:

The Audit of the Accounts of Village Panchayat, Curtorim of Salcete Block for the period from 01/04/2023 to 31/03/2024 was conducted by the Office of the Directorate of Accounts, South Branch, Margao, under the supervision of Shri. Leslie Moraes, Dy. Director of Accounts/Inspection, South Branch, Margao.

B) Name of audit party and their designation:

1. Smt. Kenlee Ferrao : Assistant Accounts Officer
2. Shri. Sushant Shivsharan : Accounts Clerk
3. Shri. Prajyot Dabholkar : LDC

C) Date of audit: 17/05/2024 to 21/05/2024

D) Period of audit : 01/4/2023 to 31/03/2024

Part -II: Sarpanch & Secretary in office:
2023-24

- **Name of Sarpanch :**
Shri. Caetano Hilario :- 01.04.2023 to 18.09.2023
Smt. Egsina D'Souza :- 19.09.2023 to 29.09.2023
Shri. Alexinho Dasilva :- 30.09.2023 to 31.03.2024
- **Name of Secretary :**
Shri. Allaudin Maniyar :- 01.04.2023 to 29.09.2023
Shri. Diwakar Salelkar :- 30.09.2023 to 04.10.2023
Shri. Allaudin Maniyar :- 05.10.2023 to 20.12.2023
Miss. Ankita Dessai :- 21.12.2023 to 31.03.2024

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:

	2023-24
Opening balance during the year	28109996.37
Receipts during the year	10265946.00
Expenditure during the year	9161597.32
Closing balance as on 31st march	29214345.05

Details of funds available:

Sr.No.	Funds	2023-24
1.	Govt. Grants	21746589.00
2.	EMD	28730.00
3.	Security Dep.	103114.00
4.	1% Labour cess	7032.00
5.	Interest on grants	1787855.00
6.	Panchayat Fund	5541025.05
	TOTAL	29214345.05

The liabilities of the Panchayat

Sr.No.	Funds	2023-24
1.	Govt. Grants	21746589.00
2.	EMD	28730.00
3.	Security Dep.	103114.00
4.	1% Labour cess	7032.00
5.	Interest on grants	1787855.00
	TOTAL	23673320.00

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

The grants received, utilized and balances outstanding as on 31/3/2024 are as follows.

Sr No	Types of grants	Opening balance	Grants received	Grants utilized	Balance as on 31/3/24
1.	Member salary	227334.00	621000.00	621000.00	227334.00
2.	XIVth Finance	4459348.00	0.00	1079232.00	3380116.00
3.	PYKA scheme	312.00	0.00	0.00	312.00
4.	GIA Grants	51.00	0.00	0.00	51.00
5.	XVth Finance	11463857.00	1639919.00	0.00	13103776.00
6.	Atmanirbhar Grants	5000000.00	0.00	0.00	5000000.00
7.	GPARD Grants	0.00	10000.00	0.00	10000.00
8.	Disaster Management grants	0.0	25000.00	0.00	25000.00
	Total	21150902.00	2295919.00	1700232.00	21746589.00

An amount of **Rs.21746589.00** has remained unspent during the year 2023-24. 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 2023-24 are as follows:

Income

	Budget estimate	Actual	Variations
2023-24	34326000.00	10265946.00	24060054.00

Expenditure

	Budget estimate	Actual	Variations
2023-24	33208500.00	9161597.32	24046902.68

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 2018-22.

The position of outstanding paras of previous audit are as follows:-

Sr.No	Year	Opening balance	Paras dropped	Balance as on 31/3/2022
1	1982-83	1	--	1Para 11-(D)
2	1987-88	1	--	1para 3
3	1989-90	1	--	1 para 9)
4	1990-91	1	--	1(para 9)
5	1991-92	1	--	1 Para 2(d)
6	1992-93	1	--	1 para 2

7	93-94	2	--	2para 2(v) (d) 8(C))
8	94-95	6	--	6para 1,5,7,10,12 and 13
9	95-96	3	--	3 para 2B(2)v vii to viii (x) to xiii, 13 5(6) i(d)
10	1996-97	2	--	2 para 3(i) to (iii) & vi and 6(1)
11	1997-98	2	--	2(para 2(b) (1) & 3
12	1999-00	2	--	2 para 2 & 6
13	2000-01	3	---	3 para 4, 7 and 9(3)
14	2001-02	1	---	1 para 7(1) & (2) (3)(4)
15	2002-03	3	--	3 para 3, 4 , 10
16	2003-04	2	--	2 para 3(1) & 8(7)
17	04-05	4	--	4 para 2(3), 3(6) 4(2) & 8(4)
18	05-06	2	--	2 Para 3 (2,5,7,8,9,10 and 6)
19	06-07	10	--	10 para B(1)(2) 1,2,12,14(4), 16
20	07-08	4	--	4para 1,2, 3,5
21	08-09	6	--	6 para 2, 4,5, 10(a)(b), 13(c) 5(5)
22	09-10	5	--	5 Para 2(1,7)4,10(a,b) 17(3,7)
23	10-11	3	--	Para 5,9,14(1)
24	2011-12	13	12	1 Para 13©W(1),(2)(5)(6)(7)
25	2012-13	12	8	4 Para 5(3),6,9,10(a)
26	2013-14	13	11	2 Paras((7,Sr.1,2,5,6), 9(a))
27	2014-15	13	08	5 Paras 6(1,2,5,6),7(b),8,9(a),10(4)
28	2015-16	13	07	6Paras 6(1,2,5,6),7(b),8,9,10(4),13(a)
29	2016-17	14	8	6paras (2,4,8(b),9,10,14(a)

30	2017-18	14	8	6(Paras 3,5,8,10(3)(4)11,14(a)
31	2018-2022	14	8	6(Paras 2,4,8,10(c),12(c)&14(a)

Audit Report 2022-23:

Para 1 – Financial position: Dropped.

Para 2 – Cash Book :- Dropped.

Para 3-Demand, collection & arrears of taxes: Dropped and commented.

Para 4:Rental :- Maintained.

Para 5:Market auction - Dropped

Para 6-Works: Dropped

Para 7:(a)- Construction Licence: Dropped

(b)Illegal Construction :- Maintained.

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

Para 9 – Annual Action Plan – Dropped

Para 10 – Maintenance of Registers:

a)Pay Bill Register: Dropped

b) Security Deposit/EMD: Dropped

c)Court case Register : Dropped.

d)Service Book : Dropped.

Para 11 – Vouchers: Dropped and commented.

Para 12 –a)- Provident Fund: Dropped.

(b)-Salary Reserve Fund: - Dropped.

(c) – Reserve for Pensionary Benefits – Dropped.

Para 13 – Formation of Committees: Dropped

Para 14(a) - Departmental Inspection: Dropped.

(b) Gram Sabha – Dropped.

(c) Administrative Report: Dropped.

Para 1 – Financial Position:

The closing balance as per Cash Book as on 31/3/2024 is **Rs. 29214345.05** out of which **Rs. 5541025.05** 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 31.3.2024 is **Rs. 29214345.05**. 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 FD, A/c No.6100	505630.00	505630.00	NIL
2.	Central Bank of India FD, A/c No.9392	2641152.00	2641152.00	NIL
3.	Central Bank of India FD, A/c No.0222	1000000.00	1000000.00	NIL
4.	State Bank of India, A/c No.2924	9580904.00	9580904.00	NIL
5.	State Bank of India, A/c No.0829	13690843.00	13690843.00	NIL
6.	Central Bank of India, A/c No.7193	867442.08	2425173.08	(-)1557731.00
7.	Madgaum urban co-op Bank, A/c No.4295	38577.22	38577.22	NIL
8.	Central Bank of India, A/c No.6130	547590.00	547590.00	NIL
9.	Central Bank of India,	1643.00	1643.00	NIL

	A/c No.5439			
10.	HDFC Bank, A/c No.6312	340341.00	340341.00	NIL
11.	Cash in hand	222.75	222.75	NIL
	Closing Balance	29214345.05	30772076.05	(-)1557731.00

IV – Reconciliation:

The analysis of difference is reconciled as below:

1. Central Bank of India A/c No. 7193

Balance as per cash book

Rs. 867442.08

Add : 03 Cheques not realised of Secretary Goa

Building and other construction worker welfare

Dated 13/03/2024

Vide cheque no. 132079

Rs. 797528.00

Vide cheque no. 132080

Rs. 745801.00

Vide cheque no. 132081

Rs. 14402.00

Balance as per Pass book

Rs. 2425173.08

Observation on Cash Book and Receipt Book:

2023-24: Receipt books start from 119/01 to 187/100. Total used books are 69 nos. Total unused receipt books are 13 nos. from 188 to 200 during the year 2023-24.

Para 3 – Demand, collection and arrears of taxes: Collection of taxes is not satisfactory.

The position of various taxes collected by the Panchayat their demands and balance outstanding as on 31/03/2024 are as follows.

Sr.	Types of	Opening	Current	Collection	Balance as on
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No	taxes	balance	demand		31/03/24
1.	House tax	2097006.35	1613904.00	1468467.00	2242443.35
2.	Light tax	133847.50	100140.00	101562.00	132425.50
3.	Trade tax	934407.00	280860.00	228040.00	987227.00
4.	Advt. tax	22770.00	4870.00	4230.00	23410.00
	Total	3188030.85	1999774.00	1802299.00	3385505.85

The collection of various taxes collected by Panchayat is **34.74%** of the opening balance and demand billed during the year **2023-24**, 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 to be issued.

The Village Panchayat has leased 3 of its premises on rental basis.

The Village Panchayat has leased out its 3 nos premises on rental basis. The position of rent collection, demand and balance outstanding as on 31/3/2024 are as follows

Sr. no	Name of Lessee	Opening Balance	Current demand	Collection	Balance as on 31/03/24
1	Veterinary sub centre	13974.00	27948.00	25619.00	16303.00
2.	Telephone exchange	913003.00	378024.00	89292.00	1201735.00
3.	Electricity dept	61203.00	152328.00	76164.00	137367.00
	Total	988180.00	558300.00	191075.00	1355405.00

It has been observed that an amount outstanding as on 31/03/24 is **Rs. 1355405.00**. The collection of various rent collected by Panchayat is **12.35%** of the opening balance and demand billed during the year **2023-24** **which is less comparatively to last year**. Demand collection notices may be sent immediately to the Lessee if not further legal notices may be sent for recovery.

Para 5(a) – Market Auction:

The Village Panchayat has conducted market auction via public notice no. VPC/2022-23/3484 dtd.31.03.2023. The public auction is for giving the rights of collection of fees on sale of goods in market melas, fair and festivals in the jurisdiction of VP Curtorim for the financial year 2023-24 as on 10.04.2023 at 11.30 am. The initial amount of bid is fixed at Rs.600000/- Total 2 bidders quoted during auction. The Highest Bidder Shri Inacio Fernandes Quoted 7,20,000/- which was accepted by the Panchayat. The amount was paid in 1 instalment. Vide R/No.120/5 dtd:12.04.2023 for Rs.360000/-. The second instalment was not paid by the said bidder as per the agreement before the 30th of September 2023. It has been observed vide letter No.VPC/2023-24/1660 Dtd:10.10.2023 was addressed to the bidder for payment. But the bidder did not make payment hence fresh auction notices were issued for the collection of market fees vide notice no.VPC/2023-24/1817 Dtd:25.10.2023 from 1.11.2023 to 31.03.2024 to be opened as on 31.10.2023 at 12.00 noon. The initial amount of bid was fixed at Rs.3,60,000.00. Total 2 bidders quoted during auction. The Highest Bidder Shri Antonio Dias Quoted 3,76,000/- which was accepted by the Panchayat. Payment was done in one instalment vide R/No.159/73 dtd:31.10.2023 for Rs.376000/-.

Para 5(a) – Pig slaughter Auction:

The Village Panchayat has conducted market auction via public notice no. VPC/2022-23/3484 dtd.31.03.2023. The public auction is for giving the rights for pig slaughter in the jurisdiction of VP Curtorim for the financial year 2023-24 as on 10.04.2023 at 11.30 am. The initial amount of bid is fixed at Rs.10000/-. Total 1 bidder quoted during auction. The Highest Bidder Shri Inacio Fernandes Quoted 11000/- which was accepted by the Panchayat. The amount was paid in 1 instalment. Vide R/No.120/6 dtd:12.04.2023 for Rs.5500/-. The second instalment was not paid by the said bidder as per the agreement before the 30th of September 2023. It has

been observed vide letter No.VPC/2023-24/1660 Dtd:10.10.2023 was addressed to the bidder for payment. But the bidder did not make payment hence fresh auction notices were issued for the collection of market fees vide notice No.VPC/2023-24 /1703 Dtd:13.10.2023. to be opened as on 25.10.2023 at 12.15 noon for the period from 26.10.2023 to 31.03.2024. The initial amount of bid was fixed at Rs.5500.00. Total 2 bidders quoted during auction. The Highest Bidder Shri Francisco Cardozo Quoted 16000/- which was accepted by the Panchayat. Payment was done in one instalment vide R/No.158/41 dtd:25.10.2023 for Rs.16000/-.

Para 6 – Works:

The Village Panchayat has not executed any works during the year 2023-24. The work Renovation of Panchayat Ghar of V.P. Curtorim at Povacao Curtorim Salcete. As per date of commencement of work was on 5.11.2021, stimulated date of completion was as on 4.01.2022. the work was completed as on 13.12.2021. Bill payment was done vide voucher No.565 dtd 31.01.2024 for Rs.353995.00. The reason for delay of Payment may be stated.

It has been observed that the Village Panchayat of Curtorim has not taken up any development works for the year 2023-24. Proporsal for Construction of Garden with installation of Children's playing equipment And Proposal for Construction of Retaining wall at Fondegal open space had been sent to Block Development Office, Margao for preparation of Estimates and Approvals of the works under XIVth Finance Grants vide letter No.VPC/2023-24/2455 Dtd:03.01.2024, which has not been prepared nor approved by the BDO the reason is not known as the files are still pending at the BDO, Margao office. which has resulted in surrender of funds. The reason for delay preparing the Estimates and Approvals to carryout the work may be stated.

The Village Panchayat of Curtorim may spent the grants as per the guidelines of the Grant Commission within the stimulated time period for utilisation of the grants. Proposals for carrying out development works in the area of the Village Panchayat may be decided in the Annual plan and accordingly approval may be obtained. Non utilisation of Grants, delay in approvals and change in decisions of carrying out the works will result in surrender of funds which gives an impression of the Panchayat being not

functional. Hence all the proposed work should be followed by carrying out proper procedures to avoid the delay in utilisation and surrender of funds.

Para 7(a)-Construction of Licences: The V.P. has issued construction licences in the year and amount collected was found to be correct.

2023-24: Village Panchayat has issued 50 nos. of construction licences and collected an amount of Rs. 8,32,766/- as licence fees, Rs.238840/- as renewal fees and Rs.1601465/- as 1% labour cess during the year 2023-24 and same was found to be correct.

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

There are 10 nos. of cases pending last year and this year total 09 illegal construction cases detected and out of that no cases are disposed off. So total 19 nos. of illegal construction cases pending as on 31/3/2024.

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 to furnish surety bond. V.P. Secretary Miss. Ankita Dessai has furnished surety bond & is valid upto 28.11.2024.

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 above Panchayat has not prepared the annual action plan during the year 2023-24.

Para 10 - Maintenance of Registers:

1) Pay Bill Register: This register is maintained and found in order.

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 register an amount of Rs. 103114.00 is outstanding as Security Deposit and an amount of Rs. 28730.00 is outstanding as EMD during the year 2023-24 which is verified and found correct.

3) Court Case Register: Out of 5 cases pending no court cases are disposed off during the year 2023-24. So total no. of court cases pending as on 31.03.2024 is 5 nos. Advocate fees paid amounted to Rs.64600/-

4)Service Books: Service book and Leave Account of Panchayat staff is updated.

Para 11 – Vouchers: All vouchers are verified and found to be correct.

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 created/maintained a salary Reserve Fund amounting to Rs. 505630/- in Central Bank of India as FD which is not 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 been made by the Panchayat in the form FD in Central bank of India with Rs. 2641152/-.

Para 13:Formation of Committees: V.P. has constituted the below mentioned committees during the year 2023-24.

- Village Development Committee Sec.6(8)
- Supervisory Committee Sec.6(2)
- Standing Committee Sec.6(3)
- Bio Diversity management Committee
- Garbage committee
- Village child committee
- Production committee
- Social justice committee
- Amenities committee
- Village Educational committee
- Road safety and traffic management committee
- Village Water sanitation committee

Para 14(a) – Departmental Inspections:

	BDO Inspection	EOVP Inspection
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2023-24	03	03
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(b) Gramsabhas:

	Ordinary	Special
2023-24	05	04

(c) Administrative Report: Panchayat has prepared the administrative report for the year 2023-24 and submitted the same to BDO and copy endorsed to audit.

Disclaimer: The Inspection report is prepared on the basis of information/documents furnished to audit by the Secretary of Village Panchayat **Curtorim** of **Salcete** Block. The office of the 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.