

**ANNUAL AUDIT REPORT OF THE VILLAGE  
PANCHAYAT OF "ST. LAWRENCE-AGASSAIM" IN TISWADI  
BLOCK FOR THE YEAR 2013-2014**

**PART-I**

- a. Name of the Sarpanch:-  
1) Mr. Jaime Antonio Afonse from 01/04/2013 to 31/03/2014
- b. Name of the Secretary :-  
1. Mr. Basilo Pires 01/04/2013 to 14/05/2013  
2. Mr. Murlidher Salgaonkar 15/05/2013 to 19/06/2013  
3. Mr. Rohidas A. Pereira 20/06/2013 to 31/03/2014
- c. Name of the Audit Party and their Designation:-  
1) Shri. Rajendra Gaude D. D.A  
2) Shri. Uday Naik Madkaikar A.A.O.  
3) Shri. Anil D. Volvoikar Head Clerk  
4) Shri. Supresh Naik A/C Clerk
- d. Date of Audit :- From :-06/02/2015 to 10/02/2015
- e. Period covered during the Audit :- From 1/4/2013 to 31/03/2014

**PART - II - INTRODUCTORY**

The Annual audit of the Accounts of the village Panchayat of St. Lawrence Agassaim in Tiswadi Block for the year 2013-2014 was conducted from 06/02/2015 to 10/02/2015 as per the circular No.30/7/75(Finance Bud) dated August,1996 from Finance (Bud) Department, based on the records furnished by the Panchayat.

The Village Panchayat was sanctioned and paid the following types of Grants during the year 2013-2014, the details of the same are as follows.

1) Members Salary	Rs.4,14,000 = 00
2) Matching Grants	Rs. 4,25,000 = 00
3) Staff Salary	Rs. 7,55,280 = 00
4) XIIIth Finance	Rs. 1,70,283 = 00

**Total**

**Rs. 17,64,563 = 00**

**PART-III**

The Village Panchayat of St. Lawrence Agassaim has maintained its account in Form 1 to 11 as per Rule 20,21 (a) and 25 of the Goa Panchayat at (Accounts Audit and Custody of Funds) Rules 1997, comprising of Income and Expenditure of all the grants received i.e. Administrative and Developmental Grants.

**SUMMARY OF THE ACCOUNTS**

a) Total Receipt for the year 2013-14	Rs.27,45,527 = 63
b) Total Expenditure for the year 2013-14	Rs. 24,28,196 = 00
c) Total funds available with the Panchayat at the end of March.14 are as detailed below:-	
i. Govt. Grants	Rs.17,01,050 = 00
ii. DRDA	Rs. 1128 = 00
iii. EMD	Rs. 1,78,136 = 00
iv. Security Deposit	Rs. 68,275 = 00
v. Income Tax	Rs. 42,898 = 00
vi. Sales Tax Vat	Rs. 16,445 = 00
vii. Royalty	Rs. 15763 = 00
viii. Panchayat fund	Rs. 6,19079 = 66
	Rs. 26, 42,774 = 66

**ii) Details of Utilized / Unutilized Grants**

The statement showing details of grants as on 31/03/2014.

Sr. No	Name of the Grants	Previous Balance	Amount sanctioned during 2013-14	Amount Utilized/refund 2013-14	Balance
1	Member Salary	427002 = 00	414,000 = 00	548,500 = 00	292502 = 00
2	Matching Grant	-	425,000 = 00	425,000 = 00	-
3	GIA	178840 = 00	-	-	178840 = 00
4	Special Grant	10,00,000 = 00	-	-	10,00,000 = 00
5	Staff Salary	101088 = 00	7,55280 = 00	878445 = 00	NIL
6	Weaker Panchayat Grants	52,305 = 00	-	-	52,305 = 00
7	Excess Grants	7120 = 00	-	-	7120 = 00
8	XIIIth Finance	-	170283 = 00	-	170283 = 00
	Total	17,66,355 = 00	17,64,563 = 00	1851945	17,01,050 = 00
	DRDA(NREG)	1063.07	Int. 64.93		1128.00

**UTILISATION CERTIFICATE**

After utilizing the Grants sanctioned, a Utilization Certificates should be furnished to the Grants Sanctioning Authority as required under G.F.R.19 in stipulated time. If the grants are not utilized within the specific time, the necessary approval for extension of time limits has to be obtained from the grants Sanctioning Authority failing which the same should be refunded in the Government Treasury immediately under intimation to audit.

**III) VARIATION BETWEEN BUDGET ESTIMATE AND  
THE ACTUAL FOR THE YEAR 2013-2014**

**A) INCOME**

ORIGINAL BUDGET PROVISION	REVISED BUDGET ESTIMATE	ACTUAL INCOME	Shortfall / Increase
Rs. 4956413 = 50	-	Rs. 2745527 = 63	Rs. 2210885 = 87

**B) EXPENDITURE**

ORIGINAL BUDGET PROVISION	REVISED BUDGET ESTIMATE	ACTUAL EXPENDITURE	Shortfall / Increase
Rs. 6149810 = 50	-	Rs. 2428196 = 00	Rs. 3507035 = 84

On comparing the Original Budget estimate with that of actual income and expenditure for the year 2013-14, it is seen that there is huge savings of income and expenditure. The Panchayat also failed to revise the budget estimates. In future, the budget estimates should be prepared in a realistic manner.

**PART - IV - COMMENTS ON TRANSACTION**

Section A: - Outstanding Audit Para's from previous Audit Report.

Year	Paras B/F	Paras settled	Paras outstanding	Subject as brief
1988-89	01	-	01	Para on Auction recovery of market fees Rs. 3662 = 50
1992-1993	02	-	02	Para 4 (ii) Auction recovery of Rs. 4105/- and mela Fees of Rs. 4500/- Para 10- purchase of RCC bricks for Rs. 25,000/- and water tanks for Rs. 3850/- without Quotation.
1993-94	01	-	01	Para-6 (ii) Differential amount of Rs. 1015/- to be recovered.
1997-98	01	-	01	Para on retirement gratuity to Peon.
1998-99	01	-	01	Para 10- Land for building for Market complex - Rs. 140, 000/- with Dy. Collector.
2002-03	02	-	02	Para-3 Purchase of stationery from 1998 to 2003. Para on Departmental works. Para- 12- Purchase of electrical materials i.e. Ex-post. Facts approval for excess exp from 1992-93 to 2009-10. Para-13- Departmental works. Regularization of expenditure from 2006-07 to 2009-10.
2010-11	03	-	03	Para-08 Excess expenditure over budget. Para -09 Excess of expenditure over permissible limit. Regularization from the competent authority. Para 16- Production of administrative report 2010-11.
2011-12	06	-	06	Para -04- Recovery of rent from Elct. Dept. for 8 years Para -05- Recovery of License fees from Antomia F.

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2011-12	06	-	06	Para -04-Recovery of rent from Elct.Dept. for 8 years Para -05- Recovery of License fees from Antomia F.

				Gonsalves Rs.2094/- (2008-09) Para -06- Recovery of excess amount for supply of electrical goods from universal electrical Mapusa amounting to Rs.5450/-. Para -07- Excess of expenditure for purchase electrical goods. Para-08- Irregular expenditure. Purchases without Quotation. Para-09- Garbage collection and disposal.
2012-13	14	12	2	Para -11(6) EMD,SD Income tax, Vat Royalty to be deposited in Govt. Treasury. Para 11 (7) Vat 2% recovery from Contractor. Para 14- General (BDO & EOVP). Inspection. Remaining Paras are dropped as commented during the current audit.
<b>Total</b>	<b>34</b>	<b>12</b>	<b>22</b>	

The above 22 outstanding audit paras may be settled at the earliest and shown to the audit. It is noticed that the Panchayat has neither seen the long pending paras nor any efforts have been made to settle the above paras for years together. Immediate action to comply the long pending paras should be taken and compliance should be reported to Audit.

### CURRENT - AUDIT

#### Cash Book

The Cash book has been verified during the course of audit. The closing balance as on 31/03/2014 is shown as Rs.26,42,024 = 66. Actually closing balance as per the cash book works out Rs.26,42,774 = 66. The difference is due to the short receipt of 400/- and difference in opening balance of Rs.350/- pertaining to previous audit. The details of the closing balance as per the cash book are as follows:-

1. Cash in Syndicate Bank  
A/c No. 72082200006296  
Rs.2614101 = 01  
Less Interest occurred  
But not accounted in the  
Cash book Rs.48305 = 84  
Rs.25, 65,795 = 17
2. Cash in Syndicate Bank  
A/c 72082200048137  
Rs.42236 = 81  
Less Interest occurred  
Not accounted Rs.9902 = 00  
Less Interest occurred  
Not accounted Rs.5088 = 56  
Rs.27246 = 25
3. Cash in Dena Bank  
A/c No. 021610001783  
Rs.40151 = 69  
Less Interest occurred  
Not accounted Rs.780 = 80  
Rs.39370 = 89

Cash in Syndicate Bank  
A/c No. 7208220059522  
Rs. 1128 = 00  
Less Interest occurred  
Not accounted Rs. 22 = 02

Rs. 1105 = 98

5. Cash in State Bank of India  
A/c No 30646462107  
Rs.4809 = 10  
Less Interest occurred  
Not accounted Rs. 95 = 00

Rs.4714 = 10

6. Cash in hand

diff.  
diff.

Rs. 400 = 00  
Rs. 350 = 00  
Rs.3792 = 27

Closing balance as on 31/03/2014

Rs. 26, 42,774 = 66

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## SECTION B.I.

### 1. MAJOR. IRREGULARITIES

- Bank reconciliation statement is not prepared and recorded in the Cash book at the end of the month.
- Closing balance is not certified by the Sarpanch at the end of the year.
- Some of the vouchers are not certified by the Sarpanch.
- Form No.6 Assets and property register is not found in order.
- Correction/ cancellation overwriting are not attested.

### 2. RDA/ACCOUNT

#### RDA/GREGS (Syndicate Bank A/c No.7208220059522).

During the year 2013-14, the Panchayat has neither received any grants nor incurred any expenditure under this scheme. The closing balance as on 31<sup>st</sup> March, 2014 is Rs.1128/-.

The scrutiny of RDA account is limited to the arrival of the closing balance figure only. The Audit of RDA account is carried out by the Office of District Rural Development Agency, Panaji -Goa.

### 3. Construction Activities:-

V.P Secretary of St. Lawrence Agassaim has certified vide certificate No.V.P/SLA/2014-15/1181 dated 4/2/2015 that the Panchayat has issued 19 nos of construction licenses including renewals/repairs etc during the year 2013-14, and an amount of Rs.25685/- (Rupees twenty five thousand six hundred eighty five only) has been recovered as license fees. The fees are charged as per estimates certified by Civil Engineer. Relevant records are seen in audit. As per previous audit report short recovery of Rs.2094/-in r/o Amonia F. Gonsalves is still outstanding. Necessary action should be initiated to recover the said amount and compliance should be shown to audit.

### 4. Illegal construction cases:-

V.P Sarpanch has certified No VP/SLA/2014-15/1180 dated 4/2/2015, that the Panchayat has detected 8 nos of illegal construction cases during the year 2013-14. The details of the illegal construction cases are as follows:-

1. Nos of illegal construction cases as on 1-4-2013 \_\_\_\_\_ 40
2. Illegal construction cases detected during the year 2013-14 \_\_\_\_\_ 8
3. Nos. of illegal construction cases disposed/settle during the year 2013-2014. \_\_\_\_\_ 11
4. Total nos. of illegal construction cases pending upto 31/3/2014 \_\_\_\_\_ 37

Efforts are required to be made for expeditious disposal of cases and revenue realized on disposal of these should be reported to audit.

5. **Rent:-** The Panchayat has leased out one of its premises on rental basis. The following are the details of Arrears, Current Demand collection and balances for the period from 1/4/2013 to 31/3/2014.

Name of the premises	Arrears	Current demand	Total	Collection	Balance
Electricity Dept	19176 = 00	2256 = 00	21432 = 00	-	21432

The Panchayat has failed to collect the monthly rent during the year 2013-2014. Efforts are required to be made to collect the arrears of rent and compliance should be reported to audit.

6. **Auction :- Market sopo Fees (Melas Fairs festivals):**

The Panchayat has leased out its right for collection of Market fees/sopo, Melas Fair festival within the jurisdiction of V.P. Lawrence Agassaim for the year 2013-2014, by auction held on 23/3/2013 in form of seal quoted tender. The highest bid amount of Rs.63100/- offered by Shri Afonso Xavier Fernandes was accepted by the Panchayat and the bid amount was paid in two installments vide receipt no. 228/20 and 228/49 and the same was accounted in the year 2012-2013.

7. **TAXES**

The following statement shows the details of Arrears, current demand, collection and balance for the period from 01/04/2013 to 31/03/2014.

	Nature of Taxes	Arrears	Current Demand	Total	Collection	Balance as
1	House Tax	4,47,490 = 50	4,12,973 = 00	11,60,463 = 50	4,19,391 = 00	7,41,072 = 50
2	Light Tax	42403 = 00	15,585 = 00	57985 = 00	1783 = 00	40,155 = 00
3	Proff. Tax	255631 = 00	115454 = 00	371085 = 00	121990 = 00	249095 = 00
4	Dog Tax	582 = 00	-	582 = 00	-	582 = 00
5	Hoarding Tax	85841 = 00	35844 = 00	121685 = 00	4795 = 00	116890 = 00
6	Cart Tax	547 = 00	-	547 = 00	-	547 = 00
7	Cycle Tax	40565 = 00	-	40565 = 00	-	40565 = 00
8	Entertainment Tax	925 = 00	-	925 = 00	-	925 = 00
	Total	1173984 = 50	579853 = 00	1753837 = 50	564006 = 00	1189831 = 50

The Panchayat has collected an amount of Rs.5,64,006 = 00 as various taxes during the year 2013-2014. The collection is only 32% out of total demand. The position of the Panchayat in respect of collection of taxes is not satisfactory. More efforts are required to be made to collect the balance arrears along with penalty and compliance should be reported to audit.

#### 8. WORKS

The Panchayat has carried out single works during the year 2013-2014. On going through the files, the following procedural lapses have been observed.

Sr.No	Name of work	Details of lapses in the procedure
1	2	3
1.	Cutting of bushes in different wards of village panchayat St. Lawrence Agassaim.	<p>a. The sales tax has been recovered @2% instead of 5%. The balance tax (Rs.4450- Rs.1780) of Rs.2670/- may be recovered from the tenderer Ashok J. Kanulkar and deposited in Govt.Treasury.</p> <p>b. The NIT approval from BDO has not been obtained.</p>

The compliance to the above observations may be submitted to audit.

#### 9. Grants

- The expenditure incurred by the Panchayat is required to be recorded in the prescribed Register under appropriate expenditure heads of account with voucher nos and date. On going through the records, it is observed that the expenditure of Rs.425000/- incurred on account of Matching grants has not been maintained as required under the provision. However, it has been shown as fully utilize, which is not proper and acceptable. Further, the expenditure vouchers may be maintained date-wise.
- The grants of Rs.7120/- which are reflecting in the cash book for the last several years under Excess Grants in the utilized/unutilized statements. The same may be utilized with the approval of the grants sanctioning Authority or may be refunded back to Govt. Treasury immediately under intimation to Audit.

#### 10. FINANCIAL POSITION

The Panchayat is having an amount of Rs. Rs. 6,19,079=66 of its own fund as on 31.03.2014. This shows that the financial position of the Panchayat is satisfactory. Efforts may also should be made to collect the outstanding arrears i.e. Taxes, Rents etc.

#### 11. ANNUAL ACTION PLAN

As per section 238 of the Panchayat Act, the Panchayat shall prepare every year a development plan and submit to the Zilla Panchayat, before such a date and in such form as may be prescribed for onward submission to District & Planning Committee for inclusion of the same in District Plan.

#### 12. NON-MAINTAINANCE OF RESERVE FUND:-

The Goa Panchayat Raj (Application of Panchayat or Zilla Panchayat funds Cordination & Limitation) Rules 2006 which came into force vide Notification No.34/DP/PAN/2P/2006 dtd. 03/11/2006 and as per Rule 4 of Goa Panchayat Raj Rules 2006, every Panchayat shall reserve 2.5% of their income as reserve fund for contributory Provident fund, Pensionary Benefits etc to the staff working in the village Panchayat. However, it is seen that no such funds have been created nor any efforts have been made to implement the above scheme. Failure to create Reserve Fund is against the provision of the Panchayat Raj Act. Action taken in the matter may be intimated to audit.



**Violation of statutory provision towards Provident Fund benefits:**

As per para 5 of order No.35/OP/PAN/EMP/2000 dtd.06/03/2003 published in the official Gazette Govt. of Goa, it is stated that permanent employee shall be entitled for the benefits of employees Provident Fund. The amendment of the said order was published in the official gazette of Govt. of Goa under No.35/DP/PAN/EMP/2006 dtd.25/01/2007 under the title Goa Panchayat (staffing pattern, Scale of Pay & mode of recruitment of staff of Panchayats first Amendment) order, 2006, whereas, clause 5 stated that permanent employee of the Panchayat shall be entitled for EPF, Gratuity, Pensionary benefits etc. Also, vide circular No.19/33/DP/PAN/STAFF/PAN/05/3947 dtd. 18/11/2005 and No.19/31/DP/STAFF/09/3937 dtd.21/10/2009 guidelines were issued for implementation of Provident Fund, Gratuity, Pensionary Benefits, etc. to the permanent staff of the Panchayat. However, it was noticed that except Village Panchayat Secretary, no recoveries or provision towards provident fund and other benefits have been made applicable to other regular staff of the Panchayat. Non recovery of provident fund from the monthly salaries of the regular staff amounts to violation of Employees Provident Fund regulations.

Appropriate action may be taken & intimated to audit.

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**14. Non filing of E-TDS Returns with Income Tax Department & assessing of staff:**

The Panchayat has been recovering TDS (Tax Deduction at Source) and remitting to the Income Tax Department. However, it is observed that quarterly TDS Returns for recovery of Income Tax is not being filed online which has been made mandatory by Income Tax Department.

It is also observed that the salaries paid to the staff have not been assessed to Income Tax & no TDS has been deducted, if salary exceeds prescribed taxable limits.

Appropriate action may be taken & intimated to audit.

**15. Non reconciliation of Cash Book & Pass Book :**

It has been observed that closing balances as per cash book have not been reconciled with the closing balance of the corresponding Pass Book.

BDO should take proper initiative to reconcile the Cash & Bank Balances & record the necessary Reconciliation Statement at the end of the month.

**16. FUNCTION OF THE GRAM SABHA**

1. As per Section 6 (2) of the Act, the Gram Sabha shall constitute minimum two Supervisory Committees to supervise the Panchayat works, scheme and other activities. The Supervisory Committee shall submit its report to the Panchayat and also place a copy of their report in the meetings of Gram Sabha for an appropriate decision.
2. As per Section 6 (3) of the Act, the Govt. shall constitute Vigilance Committee to oversee the quality of works, schemes and other activities of each Gram Panchayat.
3. As per Section 6 (8) of the Act, the Gram Sabha shall constitute two or more ward Development Committee.

**17. GENERAL**

a) <u>Inspections</u>	<u>B.D.O.</u>	<u>E.O.(VP)</u>
i) Prescribed	03	05
ii) Actually carried out	NIL	NIL

The B.D.O. /EO (V.P.) should ensure that the prescribed numbers of inspections are carried out at regular interval in order to have control over the Administration of Panchayat.

- b) The B.D.O. should also ensure to take appropriate action on the following points:
  - i) As per Rule 4 (3) of the Goa Panchayat (Accounts, Audit and Custody of Funds) Rules 1997, the Secretary shall furnish a security bond in such a form and such an amount as may be prescribed by Director.
  - ii) As per Section 113 (1) of the act, the salary and allowances of the Secretary shall be drawn from the Panchayat fund.


- iii) Panchayat Secretary shall maintain the personal cash register in terms of Circulars No. ACB/Vigilance/404/1066 dated 22/03/2004 from Vigilance Department Panaji.
- iv) As per Section 5(i) and (ii) of the Act, there shall be 4 (four) each ordinary and special Gram Sabha meetings of the Panchayat during the year.

Action at b (i), (ii) & (iii) should be initiated and compliance should be reported to audit.

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

**Disclaimer**

The audit report is prepared based on the information furnished and made available by the V.P. St. Lawrence Agassaim. The office of the Directorate of Accounts disclaims responsibility for any misappropriation/ non submission of any other information to the audit by the Panchayat.

  
 Dy. Director of Accounts  
 Inspection Cell/PHQ

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Monthly / Annual / Account of Income and

Particulars	Amount	Particulars of Income	Amount
Proceeds of other Loan etc.	1348950 = 13	(5) Proceeds of other Loan etc. B/F	—
			6000 = 00
6) Sale Proceeds	1018539 = 00	6) Sale Proceeds	
Sale of Tender Pins → 6000000			
Total → 2066530	206653 = 00		
7) Extraordinary Receipt			328750 = 66
(a) RBO → 4000200		(a) RBO → 4000200	
(b) cert → 26040200		(b) cert → 26040200	
(c) HUC → 15000200		(c) HUC → 15000200	
(d) Trade fee → 11600200		(d) Trade fee → 11600200	
(e) Rat. town P.N. → 34500200		(e) Rat. town P.N. → 34500200	
(f) Adv. Rem. (164) → 40000200		(f) Adv. Rem. (164) → 40000200	
(g) Public. Contribn → 12000200		(g) Public. Contribn → 12000200	
(h) Fine → 11926200		(h) Fine → 11926200	
(i) RTI → 1707200		(i) RTI → 1707200	
(j) Bank default → 33622266		(j) Bank default → 33622266	
(k) EMO → 24933200		(k) EMO → 24933200	
(l) Security Dept → 44975200		(l) Security Dept → 44975200	
(m) Income Tax → 11438200		(m) Income Tax → 11438200	
(n) Royalty → 852200		(n) Royalty → 852200	
(o) VAT → 5198200		(o) VAT → 5198200	
(p) Corrector fee → 459200		(p) Corrector fee → 459200	
(q) Market fee → 50500200		(q) Market fee → 50500200	
(r) —			328750 = 66
TOTAL RECEIPT			1985465 = 66
OPENING BALANCE			1348950 = 13
TOTAL Rs.		GRAND TOTAL	3334418 = 79