ANNUAL AUDIT REPORT ON ACCOUNTS OF THE VILLAGE PANCHAYAT "Pilerne-Marra "IN BARDEZ BLOCK FOR THE YEAR 2017-18

PART-I

A. Name of the Sarpanch/Dy. Sarpanch:-

Sr.No	Name of the Sarpanch	Fr.	To
1	Shri. Amarnath R. Govekar	01/04/2017	31/03/2018

B. Name of the Secretary :-

Sr.No	Name of the Secretary	Fr.	To
1	Shri. Dinesh Chodankar	01/04/2017	07/10/2017
2	Smt. Karishma H. Ghadi	08/10/2017	06/02/2018
3	Shri. Peter Martins	07/02/2018	31/03/2018

C. Names & Designation of audit parties

Sr.No	Names of the audit parties	Designation
1	Shri. Kisan Gaude	Dy. D.A./Insp.
2	Shri. Deepak K. Velip	A.A.O.
3	Shri. Milind H. Bodke	A.C.
4	Shri. Supresh S. Naik	A.C.

D. **Date of Audit :-** From :- 08/08/2018 to 13/08/2018

E. **Period covered during the Audit :-** From:- 01/04/2017 to 31/03/2018

PART – II - INTRODUCTORY

The audit on Accounts of the Village Panchayat "**Pilerne-Marra**" in Bardez Block for the year 2017-18 was conducted from 08/08/2018 to 13/08/2018 as per the Circular No. 30/7/75Fin(Bud) dated 21/08/1996 from Finance (Budget) Department, based on the records furnished by the Panchayat.

The Village Panchayat"**Pilerne-Marra** "was sanctioned the following types of grants/funds during the year 2017-18. The details of the same are given below:

Sr.No.	Type of Grants	Amount	
1	Member Salary	Rs.	3,42,000=00
2	Matching Grants	Rs.	4,25,000=00
3	Garbage Grants	Rs.	1,00,000=00
4	XIV Finance Grants	Rs.	9,35,007=00
Total		Rs.	18,02,007=00

PART –III

The Village Panchayat"**Pilerne-Marra**"maintaining its records in the Form 1 to 11 as per Rule 20, 21 (a) and 25 of the Goa Panchayat, (Accounts, Audit & Custody of Funds) Rules 1997, comprising particulars of Income & Expenditure for all the grants, received i.e Administrative & Development Grants

i) SUMMARY OF THE ACCOUNTS

Total Receipts for the year 2017-18	Rs. 2,81,01,398=00
Total Expenditure for the year 2017-18	Rs. 1,89,92,213=60

Total Funds available with the Panchayat as on 31/03/2018 are as detailed below:

Sr. No.	Total Funds/deductions as on 31/03/2018	Amount	
1	Government Grants	Rs.	20,63,748=00
2	E.M.D.	Rs.	11,70,223=68
3	S.D.	Rs.	19,81,315=00
4	Income Tax	Rs.	Nil
5	Vat (Sales Tax)	Rs.	Nil
6	CGST	Rs.	57,640=00
7	SGST	Rs.	57,640=00
8	Royalty	Rs.	Nil
9	Labour Cess	Rs.	Nil
10	Panchayat Fund	Rs.	2,81,45,127=15
	Total	**Rs.**	**3,34,75,693=83**

ii) Details of Utilized / Unutilized Grants

The statement showing details of grants as on 31/03/2018 are as follows:

Sr No	Name of Grants	Previous Year Balance as on 01/04/2017	Amount Sanctioned (2017-18)	Amount Utilized/ref. (2017-18)	Balance as on 31/03/2018
1.	V.P. Mem. Salary	4,894=00	3,42,000=00	3,42,000=00 Ref. 4,894=00	-
2.	Matching Grants	-	4,25,000=00	4,25,000=00	-
3.	XII Finance	48,678=00	-	48,678=00	-
4.	XIII Finance	4,02,114=00	-	4,02,114=00	-
5	XIV th Fin Com.	17,27,141=00	9,35,007=00	5,98,400=00	20,63,748=00
6.	Garbage Grants	-	1,00,000=00	1,00,000=00	-
8.	C.S.R. Fund (IDC)	2,90,000=00	-	2,90,000=00	-
	Total	**24,72,827=00**	**18,02,007=00**	**22,11,086=00**	**20,63,748=00**

Note: Golden Jubilee Grants of Rs.10,04,400/- for the year 2015-16 paid vide voucher No. 45 dated 23/04/2015 for the work incurred during the year 2015-16 on work of beautification of candelaria chapel by putting pavers, tiles and stage in ward No. VIII at V.P. Pilerne – Marra. Total final valuation of work was Rs.10,34,169/-

paid from available Golden jubilee grants amounting to Rs.10,04,400/-. The excess amount of Rs.29,769/- has been paid from Panchayat fund. Utilisation certificate has been forwarded to the grant sanction authority (copy enclosed for perusal)

Similarly, The grants of Rs. 34,514/- towards XIVth finance received during the year 2016-17 was wrongly misclassified under Garbage Menance Grants instead of XIVth Finance grants as such the said grants was shown in the grants statement furnished to Audit. no necessary correction has been done and actual balance amount towards XIV finance grants is shown in this grants statement of the year 2017-18.

It can be seen from above table that grants of Rs.20,63,748/- received under XIV Finance commission are remain unutilized for so long in the Panchayat fund (in Saving Bank Accounts) instead of utilizing the same for the purpose for which these grants were given.The same may be utilize after obtaining extension of time limit, or may be refunded back to the grant sanctioning authority immediately. Despite observations to this effect in the past, no timely action has been taken by the Panchayat to utilize the grants. The Directorate of Panchayat may evolve a mechanism to ensure that utilization certificates in respect of grants released for specific purposes are furnished by the grantee institution in time.

Action taken in this regard will be verified during next audit

iii) VARIATION BETWEEN BUDGET ESTIMATE AND ACTUAL

A) INCOME

ORIGINAL BUDGET ESTIMATES	REVISED BUDGET ESTIMATE	ACTUAL INCOME	SHORT
2,50,24,200=00	-	2,81,01,398=00	30,77,198=00

B)EXPENDITURE

ORIGINAL BUDGET ESTIMATES	REVISED BUDGET ESTIMATE	ACTUAL EXPENDIRUTE	SHORT
3,56,84,000=00	-	1,89,92,213=60	1,66,91,786=40

Although it was told earlier that, if in the course of the financial year, Panchayat finds it necessary to revise the provision made in original budget, it may revise based on the available trends of actuals. This has not done. There was need to revise the Budget Estimates based on comparing the original Budget prepared for the year 2017-18 to avoid variations between the budget and actual Income and expenditure. The secretary has projected his ignorance in preparing realistic budget. This may be noted and in future and budget may be prepared in realistic manner in order to avoid variations.(i) The Budget estimate of a Panchayat shall be prepared by the Secretary in Form No. II appended to these rules not later than 15th February and forwarded to the concerned Block Deve opment Officer not later than the 1st of March. (ii) Suitable minor and detailed heads may be added to the Budget heads as specified in Form No. 11 as may be necessary with the approval of the concerned Block Development Officer in consultation with the Director of Accounts. (iii) A copy of the revised and Supplementary Budget Estimates shall be forwarded to the Director within 15 days of its approval by the Panchayat. (iv) All budget estimates,

original, revised and supplementary shall be passed before the Financial year to commence on the first day of April next following and the budget as passed by the Panchayat shall be forwarded to the ZillaPanchayat.

PART – IV – COMMENTS ON TRANSACTION

Section A:- Outstanding audit paras from previous Audit Report in brief.

Year	Paras B/F	ParasSettelled	Paras Outstanding	Subject in brief
1983-84	01	--	01	Para – 5 – Works
1985-86	01	--	01	Para – 6 – Works
1986-87	01	--	01	Para – 6 – Works
1987-89	01	--	01	Para – 1 – Works
1990-91	01	--	01	Para – 8 – Works
1993-94	01	----	01	Para – 8 – Works
1994-95	01	--	01	Para – 10 – RTS Required
1995-96	01	--	01	Para – 9 – Works
1996-97	01	--	01	Para – 6 – Works
1997-98	01	--	01	Para 6 – Works
1998-99	01	--	01	Para 8 – Works
2003-04	01	--	01	Para – 9 – Financial power excess exp. On Works
2006-07	01	--	01	Para – 5 – Works
2009-10	01	--	01	Para – 8 – Works Para- 9– Financial power
2011-12	01	--	01	Para's not incorporated in audit report 2011-12
2012-13	02	--	02	Para 11 – Works (excess amount paid to contractor) Para – 8 – Excess Exp. Contractor
2013-14	01	--	01	Para – 8 – Works. Para maintained for recovery of sales tax
2015-16	01	--	01	ara-6- Excess Expenditure over prescribed limilt. Remaining 14 Para are dropped and commented in the current audit whenever are required
2016-17	19	16	03	Para-6- Purchase of electrical material Para-14- Excess expenditure over prescribed limit Para-15- works Remaining 16 Para are dropped and commented in the current audit whenever are required
Total	38	16	22	

There are 22 outstanding paras are remained unsettle. The huge pendency of audit paras are relating to very old period covering almost 34 years is alarming. It is therefore brought to the notice of Directorateof Panchayat that the V.P. Pilerne-Marra has failed to submit appropriate replies and get any of the paras dropped. The issue may be viewed seriously and every possible effort be made to get long pending paras settled once for all.

Part -III-CURRENT –AUDIT

1) CASH BOOK

The Cash book is checked during the course of audit. The closing balance as per the cash book as on 31/03/2018 is Rs. 3,34,75,693=83 (Rupees three cores thirty four lakhs seventy five thousand six hundred ninety three and paise eighty three only).

The details of the closing balance as per the Cash Book as on 31/03/2018 are as follows:-

1	Closing balance as per the Corporation Bank Br. Pilerne – Goa A/c No. SB/01/000338	Rs. 18,79,942=30
2.	Closing balance as per the Corporation Bank Br. Pilerne – Goa A/c No. SB/01/006047	Rs. 8,35,365=00
3.	Closing balance as per the Corporation Bank Br. Pilerne – Goa A/c No. SB/01/07273[illegible]	Rs. 6,120=00
4.	Closing balance as per the The Goa State Co-op Bank Ltd., Verem Branch A/c No. 00532030000006	Rs. 37,218=47
5.	Closing balance as per the State Bank of India Br. Verem – Goa A/c No. SB 31664745336	Rs. 3,16,240=54
6.	Cash in hand	Rs. 807=52
7.	Investment in FDR's: a) Corporation Bank A/c No. 052764 b) Corporation Bank A/c No. 051914 c) Corporation Bank A/c No. 052767 d) Corporation Bank A/c No. 052768 e) Corporation Bank A/c No. 052769 f) Corporation Bank A/c No. 052770 g) Corporation Bank A/c No. 052771 h) Corporation Bank A/c No. 052772 i) Corporation Bank A/c No. 052769 j) Corporation Bank A/c No. 052765 k) Corporation Bank A/c No. 051913	 Rs. 24,00,000=00 Rs. 50,00,000=00 Rs. 25,00,000=00 Rs. 25,00,000=00 Rs. 25,00,000=00 Rs. 25,00,000=00 Rs. 25,00,000=00 Rs. 25,00,000=00 Rs. 20,00,000=00 Rs. 10,00,000=00 Rs. 50,00,000=00
	Closing balance as per cash book as on 31/03/2018	**Rs. 3,34,75,693=83**

After verification, the above bank closing balances as per cash book are found to be tallied with the closing balances as per the bank figures as on 31/03/2018.

B-I MAJOR IRREGULARITIES

Nil

B-II OTHER IRREGULARITIES

i) Each entry is not attested.

ii) The Village Panchayat has not maintained the mandatory registers like PayBill Register, Asset & Property Register and Dead Stock Register. This registers may be maintained and updated in all respect under intimation to audit.

iii) Limits of keeping cash in hand have not maintained. The cash in hand is exceeded the limit laid down in the regulation. This should be strictly observed and in future care may be taken the balance of cash in hand does not exceeds the prescribed limit.

2) TAXES

The following statement showing the Arrears Current Demand Collectior and Balance for the period from 01/04/2017 to 31/03/2018.

Sr. No.	Nature of taxes	Arrears Demand	Current Demand	Total Demand	Collection of Taxes	Balance Taxes
1	House tax	33,59,426=00	25,83,077=00	59,42,503=00	25,60,593=00	33,81,
2	Light tax	35,387=25	20,305=00	55,692=25	21,255=00	34,
3	Cycle tax	42,076=00	2,330=00	44,406=00	10=00	44,
4	Proff. tax	3,59,028=00	50,985=00	4,10,013=00	32,115=00	3,77,
5	Advertisement tax	3,12,559=00	1,01,591=00	4,14,150=00	1,05,502=00	3,08
6	Cart tax	747=00	48=00	795=00	795=00	
7	Dog tax	138=00	06=00	144=00	171=00	(
	Total	**41,09,361=25**	**27,58,342=00**	**68,67,703=25**	**27,20,441=00**	**41,47**

Panchayat has collected an amount of Rs.27,20,441 =00 towards the varic taxes during the year 2017-18. The tax collection is only 39.6% out of total dema The position of the Panchayat in respect of collection of taxes is not satisfactc The lethargic nature of the Village Panchayat in recovering of Taxes has resultec accumulation of these arrears. The Panchayat failed to give due attention collecting of revenue as well as accumulated arrears. The overall arrears of taxes mounting year by year. As specially House Tax, Professional Tax and Light Tax per Sub-Section (3) of Section 154 of the Goa Panchayat Raj Act, 1994, V empowered to issue notices to defaulter of taxes and revenue arrears and levy 1 penalty to outstanding arrears recoverable under Sub- Section (4). Thus it observed that provisions of Panchayat Raj act have been violated in failur recover the arrears. Therefore, the VP is required to take remedial action

recovery of all outstanding taxes along with the prescribed penalty from the defaulters and revision of taxes as well.

Progress made in this regard may be stated.

3) **RENT:-**

The Panchayat has leased out five premises on rental basis and collected an amount of Rs.2,892/- as rent during the year 2017-18.

The details of the rent are as follows.

Sr. No.	Name of the Premised	Arrears Demand	Current demand	Total Demand	Collection as on 31/03/2018	Balance upto 31/03/2018
1	Liban Almeida Shop No. 1	--	726=00	726=00	726=00	--
2	Krishna B. Gaonkar Shop No 2	--	378=00	378=00	378=00	--
3	Shripad Shop No. 3	--	384=00	384=00	384=00	--
4	Shripad Shop No. 4	--	486=00	486=00	486=00	--
5	Ashok Siolkar Shop No. 5	--	918=00	918=00	1077=00	(-) 153=00
	Total	-/-	**2,892=00**	**2,892=00**	**3,045=00**	--

Note: the amount of Rs.153/- is excess collected from Ashok Siolkar

The Rent collected is 100% out of total demand. The position of the Panchayat in respect of collection of Rent is very good.

However, the agreements executed between the V.P. and parties who had taken the shops on rental basis are not made available for verification due to which audit could not ascertained validity of the agreements and whether same are renewed annually with revised rent as prescribed from time to time. It is stated that the Agreements are not renewed for years together. The revaluation of Rent may be done since the last revaluation was done years before. A proposal may be processed to PWD for revaluation of rent without further delay. Also the agreement may be got executed and rent may be revised as per PWD valuation. Further progress may be intimated.

4) **CONSTRUCTION ACTIVITIES/CONSTRUCTION LICENCES**

V.P. Sarpanch had certified vide certificate No.VP/PM/F.self/2018-19/894 dated 07/08/2018 that he had issued 44 nos. of construction licenses including revised and 13 nos. of Renewal licenses during the year 2017-2018 and an amount of Rs. 21,22,635=00 was recovered as license fees. The fees are charged as per estimate certified by Civil Engineer. Relevant records are seen in audit.

1) Construction fees	Rs. 15,10,965=00
2) Revised licences Fees	Rs, 1,45,050=00
3) Renewal Fees	Rs. 4,65,320=00
4) Repairs Fees	Rs. 1,300=00
Total	**Rs. 21,22,635=00**

5) ILLEGAL CONSTRUCTION:

V.P Sarpanch certified vide certificate No. VP/PM/F.self/2017-18/757 dated 04/08/2018. That the Panchayat has detected 19 illegal constructions during the year 2017-2018. The details of illegal construction cases are as follows

1) Nos. of Illegal Construction cases on 01/04/2017	14
2) Illegal Construction cases detected during the year 2017-18	19
3) Nos of illegal construction cases settled/ disposed during the year 2017-18	6
Total cases pending for settlement upto 31/03/2018	**27**

As per the provision of Section 66 of the Goa Panchayat Raj Act, 1994 no person shall erect any building or alter or add any existing building or reconstruct any building without the written permission from Panchayat and payment of fees. However, it is noticed that, the houses are constructed without obtaining VP's permission. There are 27 cases of illegal constructions in the Village Panchayat as on 31/03/2018. Non regularization of above illegal constructions under section 66 (2) resulted in loss of revenue of the Panchayat. The Village Panchayat should take corrective action by exercising the powers available under the Goa Panchayat Raj Act ,1994 in the matter immediately. Action taken and result thereof may be intimated to audit.

6) RECEIPT BOOK STOCK REGISTER

A register of Receipt Book shall be maintained in Form No. 5 and shall be kept with the stock of new and returned Receipt Books under lock and key on the responsibility of the Secretary. The receipt books must be kept under lock and key in the personal custody of the officer authorized to sign the receipt on behalf of the Government. Before the receipt book is brought into the use, the number of forms contained therein shall be counted and the result recorded in a noticeable place in the book over the signature of the government office in charge of the book. Counterfoils of the used receipt book shall be kept in his personal custody. The receipt book stock register were checked during the course of audit and last receipt no. 639/71 upto 31/03/2018.

7) REFUND OF E.M.D AND S.D.

It has seen that the V.P. has a balance of Rs. 11.70 lakhs as E.M.D and Rs. 19.81 lakhs S.D. as on 31/03/2018. As per the section 19 of C.P.W.D. Manual 2007, the E.M.D given by the contractors except the successful contractor should be refunded immediately after completion of opening of tender process or within a week time from the date of opening the tender. It may please be stated whether any action has been initiated to refund/ forfeit the EMD's /SD's which is lying with the Panchayat for more than three years. If not than the unclaimed EMD's and S.D.'s lying with Panchayat more than three years may be treated as lapse deposits and accordingly forfeited to the Panchayat account.

8) LABOUR CESS

As per the rules, all the Government Departments, local bodies PSU's and other Govt. agencies carrying out the building and other construction works under the act shall get themselves register under section 7 of the Act with the registering authority of the labour Department. Such institutions are required to mandatorily deduct 1% of the total cost from the bills at the time of making payment to the contractors. The VP before remitting the amount of cess to the Goa Building & Other Construction Workers Welfare Board can deduct 1% of the total Cess amount collected for their administrative expenses.

9) MONTHLY AND ANNUAL ACCOUNTS

Every Panchayat shall, at the end of each month as well as at the end of the year, prepare an Account in Form No.10 showing the receipts and payments classified under the several Heads of Account contained in the Budget Estimates. The totals of the details under each head of receipt and payment as given in account shall agree with the figure under the same heads in the General Ledger. The details of the balance in the office and in the Bank shall be separately shown in the account and a certificate that the closing balance as shown in the accounts has been compared with that shown in the cash book and the Bank Pass Book, Certificate, and found to be correct shall be appended to the account. A memo explaining the differences, if any, shall also be attached to the certificate. Certificate showing the 'Monthly Closing Balance' in the Account shall be obtained and kept on record. The Pass Book of the Bank shall be under the lock and key of the Secretary. He shall examine the Pass Book/Certificates from time to time and shall immediately call the attention of the Bank to any discrepancy that may appear. This may be noted for future guidance.

10) RESERVE FUND FOR STAFF RETIRMENT BENEFITS:

The Goa Panchayat Raj (Application of Panchayat or ZillaPanchayat funds Coordination & Limitation) Rules 2006 which came into force vide Notification No. 34/DA/PAN/2P/2006 dated 03/11/2006 and as per Rule 4 of Goa Panchyat Raj Rules 2006, every Panchayat shall reserve 2.5% of their income as reserve fund for contributory Provident fund, Pensionery Benefits etc to the staff working in the Village Panchayats . 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.

11) VIOLATION OF STATUTORY PROVISION TOWARDS PROVIDENT FUND BENEFITS:

As per para 5 of order No. 35/DP/PAN/EMP/2000 dated 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 dated 25/01/2007 under the title Goa Panchayat (staffing pattern , Scale of Pay & mode of recruitment of staff of Panchayats first Amendment) order , 2006 Clause 5 stated that permanent employee of the Panchayat shall be entitled for EPF, Gratuity, Pensionary benefits etc. Also, the circular No. 19/33/DA/PAN/STAFF/PAN/05/3947 dated 18/11/2005 and No.19/31/DA/STAFF/09/3937 dated 21/10/2009 issued guidelines about implementation of Provident Fund, Gratuity, Pensionary Benefits, etc. to the permanent staff of the Panchayats. However, it was noticed that except Village Panchayat Secretary, no recoveries or provision towards provident fund and benefits have been made applicable to other regular staff of the Panchayats. Non-recovery of provident fund from the monthly salaries of the regular staff amounts to violation of Employees Provident Funds regulations.

Appropriate action may be taken & result may be intimated to audit.

12) NON FILING OF E-TDS RETURNS WITH INCOME TAX DEPARTMENT & ASSESSING OF STAFF

It may be noted that every employer (DDO) should deduct Income Tax at source in monthly instalment on salaries disbursed by him, and accordingly quarterly TDS returns for the recovery of Income Tax has to be filed online on quarterly basis, which has made mandatory by the Income Tax Department. Further, the final adjustment of Income Tax should make from the last salary payable before the end of the March. Whereas, in your case it is observed that no Income Tax has been deducted nor it is feel compulsory to do so. Any fine /penalty levied by the Income Tax Department on late payment have to be borne by the person responsible for late remittance.

13) SURETY BOND OF V.P. SECRETARY

The V.P. secretary is handling cash transactions of the village Panchayat , however, the mandatory security/Surety bond as per Rule 275 of GFR and Rule 4 (3) of the Goa Panchayat (Accounts, Audit and Custody of Funds) Rule 1997 has not been furnished by the secretary. As per sec. 113-A(x) of the Goa Panchayat Raj Act, 1994 the Secretary is responsible for safe custody of Panchayat Fund, Assets of Panchayat and all the register maintained by the Panchayat. The Director of Panchayats may also demand a security from such persons as are actually in charge of cash transaction of a Panchayat.

14) EXCESS EXPENDITURE OVER PRESCRIBED LIMITS.

Under the below mentioned detail heads Panchayat had made excess expenditure during the year 2017-18.

Sr no.	Major head of account	Prescribed limit	Expenditure incurred	Excess / Short
1	Advocate fees	30,000/-	92,600/-	62,600/-
2	Advertisement	30,000/-	1,84,952/-	1,54,952/-
	Total	**60,000/-**	**277,552/-**	**2,17,552/-**

Necessary ex-post facto approval may be obtained from the competent authority to regularize the excess amount and shown to the next audit. Further, it has to be ensured that costs, as order and whenever feasible, should be recovered from the complainants who have dragged the Panchayat to the Courts. It is observed from the vouchers that no mention is made about the approval granted by the body to the payment of such payments. The details of Resolution No. and date approving such payments need to be recorded on the reverse of the vouchers by endorsing a suitable certificate. The separate register may be maintained by recording necessary entries such as Case particulars, name of the Advocate, amount paid, date Voucher no. on each occasions and total expenditure etc. as well.

15) WORKS

The Panchayat has undertaken and paid for 24 of works during the financial year 2017-18 as per the statement of work submitted to audit. After random verification of the few works files, following point are made for compliance.

1. Agreement in CPWD Form No.VII / VIII has not been executed between Sarpanch and Contractor, as such payment released without agreement is irregular and not acceptable.
2. The purchase order was placed to Enush Casting & Engineering Work Office to supply cast Iron F.R.P. benches 5 feet 20 Nos. to V.P. Pilerne and total bill amount of Rs. 3,84,000/- was paid to the party by V.P. In this regards, the sanction of Rs. 3,00,000/- was taken from Directorate of Panchayat, but excess amount of Rs.84,000/- was paid by Panchayat. In view of above, necessary ex-post facto approval requires from appropriate authority for additional expenditure.
3. The deduction/collection made from the works undertaken during the year towards CGST & SGST, but statutory deduction made were note remitted to Government treasury in time and kept with V.P. Pilerne.
4. Envelopes containing the tender papers are not numbered serially. It may be ensured in future that all envelopes should be numbered serially in red ink pen and same number should record on the tender documents after opening. Corrections/Cancellations/Overwriting's if any should be recorded in the schedule and initialed by the person witnessing the opening of tender.

No.3-EOVP-I/BDO-BAR/Audit Report/2018-19/8261
Office of the Block Development Officer,
Bardez Block,
Mapusa, Bardez, Goa.

Date - 13/12/2018

V.P. PILERNE-MARRA
INWARD NO: 2294
FILE NO. 29
DATED: 5/1/2019
SIGNATURE:

MEMORANDUM

Sub: Audit Report on the account of the Village Panchayat of Pilerne-Marra in Bardez block for the year 2017-18

Ref : No.DA/Control/31-5(11)/2018-19/255 dated 28/11/2018 from Dy. Director of Accounts/Inspection, Panaji-Goa.

Attention of Village Panchayat Secretary V.P. Pilerne-Marra is hereby invited to the Audit Report on accounts of the Village Panchayat for the year 2018-19 received from Dy. Directorate of Accounts/Inspection, Directorate of accounts, Panaji Goa, which is self explanatory.

In this connection, V.P. Secretary V.P. Pilerne-Marra, Bardez Goa is hereby directed to go through the contents of the Audit Report for the year 2017-2018 and submit the detail compliance report to this office within **15** days from the date of receipt of this memorandum, failing which matter will be reported to higher authority for initiating necessary action in the matter.

K.S. Pangam
Block Development Officer-I
Bardez-Mapusa-Goa

Enl: As Above
To,
The V.P.Secretary,
V.P. Pilerne-Marra, Bardez-Goa

Copy To:- 1) The Director, Directorate of Panchayats, Panaji- Goa for information
2)Dy. Director of Accounts / Inspection ,Directorate of Accounts , Panaji-Goa for information.