

No. 4/EOVP/BDO-PON/24-V.P.Audit/2023-24/ (16)
Office of the Block Development Officer,
Ponda Block, 2nd Floor, Govt. Office complex,
Tisk-Ponda, Goa.
Dated: - 26 /05/2023

V.P. Office	Par
Inward No. 365	
Date: 02/06/2023	

Ref:- Letter No. DA/Control/31-5(II)/2023-24/ 88 dated 16/05/2023 by Director of Accounts/ Control section, Panaji-Goa.

Sub.: Audit report on the accounts of the Village Panchayats all 19 Villlage Panchayat of Ponda Block for the year 2018-19, 2019-20, 2020-21, &2021-22 conducted during the year 2022-23.

MEMORANDUM

Audit-Report on the accounts of the Village Panchayat all 19 Village Panchayats of Ponda Block for the year 2018-19, 2019-20, 2020-21, & 2021-22 conducted during the year 2022-23. received from Director of Accounts, Panaji Goa, are enclosed herewith in original.

The Village Panchayat Secretaries concerned are hereby directed to submit point wise report on the observations/para's raised by the Auditor. Further the said compliance report should reach to this office on or before 10/06/2023 failing which strict action will be initiated.



(Ashwin K. Dessai)
Block Development Officer-I
Ponda - Goa.

Encl. As Above

To,
The V. P. Secretary,
V.P. Lush - Khandepar
Ponda - Goa.

Notie.

Audit Report of the accounts of Village Panchayat, Curti Khandepar of Ponda Block for the year 2018-19, 2019-20, 2020-21 and 2021-22

Part - I:
2018-2019

A) Name of Sarpanch : Smt. Rukma Sandeep Sinai Khandeparkar
19.06.2017 to 05.07.2018

B) Name of Secretary : Shri. Santan Carlos Fernandes 10.7.18 to 25.7.19
Shri. Sushant Naik 01.4.2018 to 12.11.2018

2019-2020

Shri. Sanjay Naik 12.11.2018 to 04.03.2019
Shri. Gokuldas Kudalkar 04.03.2019 to 31.03.2019

A) Name of Sapanch : Shri. Santan Carlos Fernandes 10.7.18 to 05.7.19
Shri. Dadi Naik 07.08.2019 to 04.03.2020

B) Name of Secretary: Shri. Shailesh Shet 13.03.2020 to 31.03.2020
Shri. Gokuldas Kudalkar 01.04.2019 to 28.02.2020
Shri .Rupesh Halarnkar 28.02.2020 to 31.03.2020

2020-2021

A) Name of Sarpanch : Shri. Shailesh Shet 01.4.2020 to 03.06.2020
Smt. Shravani Gaude 10.07.2020 to 28.11.2020

B) Name of Secretary : Shri. Gurudas Khedekar 09.01.2020 to 31.03.2021
Shri. Rupesh Halarnkar 01.04.2020 to 31.03.2021

2021-2022

A) Name of Sarpanch : Shri. Gurudas Khedekar 01.04.2021 to 8.06.2021
25.06.2021 to 09.12.2021

B) Name of Secretary : Shri. Bhiku Kerkar 15.12.2021 to 31.03.2022
Shri. Rupesh Halarnkar 01.04.2021 to 31.03.2022

A) Name of audit party and their designation:

1. Kenlee Ferrao : Assistant Accounts Officer
2. Shivram Jamuni ; Accounts Clerk
3. Prajyot Dabholkar : LDC

C) Date of audit: 10/11/2022 to 16/11/2022

D) Period of audit : 01/04/2018 to 31/03/2022

Ponda Block for the period from 01/4/2018 to 31/03/2022 was conducted by the Office of the Joint Directorate of Accounts, South Branch, Margao, under the supervision of Shri Walter D'Mello, Dy. Director of Accounts/Inspection, South Branch, Margao.

The Village Panchayat has been sanctioned the following administrative grants during the year

	2018-19	2019-20	2020-21	2021-22
Matching Grants	425000.00	425000.00	425000.00	0.00
MGNREGS	9000.00	68000.00	0.00	0.00

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:

	2018-19	2019-20	2020-21	2021-22
Opening balance for the year	27535824.49	32437423.51	36277694.04	43848282.21
Receipts during the year	17945706.52	17836626.50	26953235.00	30685307.00
Expenditure during the year	13044107.50	13996355.97	19382646.83	25156054.44
Closing Balance as on 31st march	32437423.51	36277694.04	43848282.21	49377534.77

Details of funds available:

	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Government Grants	6482444.00	8185227.00	21889450.00	27574597.00
EMD	200800.00	170370.00	99083.00	88483.00
Security Deposit	77629.00	179019.00	200046.00	310539.00
Income tax	23122.00	109131.00	57218.00	53957.00
Royalty	47282.00	69008.00	83003.00	107111.00
GST	32976.00	52411.00	102513.00	42841.00

cess	44272.00	83065.00	108117.00	137524.00
vat	10800.00	10800.00	10800.00	10800.00
Panchayat fund as on 31st march	25518098.51	27418663.04	21298052.21	21051682.77
Closing Balance as on 31st march	32437423.51	36277694.04	43848282.21	49377534.77

The liabilities of the Panchayat

	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Government Grants	6482444.00	8185227.00	21889450.00	27574597.00
EMD	200800.00	170370.00	99083.00	88483.00
Security Deposit	77629.00	179019.00	200046.00	310539.00
Income tax	23122.00	109131.00	57218.00	53957.00
Royalty	47282.00	69008.00	83003.00	107111.00
Labor cess	44272.00	83065.00	108117.00	137524.00
vat	10800.00	10800.00	10800.00	10800.00
TOTAL	6886349.00	8806620.00	22447717.00	28283011.00

II - Grants: Huge Balance Remaining Unspent

The grants received, utilized and balances as on 31/03/2019 are as follows

Sr. No	Types of grants	Opening balance	Grants received	Grants utilized	Balance as on 31/03/19
1	Members salary	3,92,802.00	225000.00	530033.00	87769.00
2.	XII finance	61,209.00	0.00	0.00	61209.00
3.	XIII finance	1,51,421.00	0.00	0.00	151421.00
4.	XIVth Finance	36,24,914.00	4124176.00	2051433.00	5697657.00
5.	Sports grants	42,811.00	0.00	0.00	42811.00
6.	Golden Jubilee(Dev)	2,03,871.00	0.00	0.00	203871.00
7.	Library grants	17,706.00	0.00	0.00	17706.00
8.	Garbage fund	10,000.00	210000.00	0.00	220000.00
		45,04,734.00	4559176.00	2581466.00	6482444.00

An amount of Rs.6482444/- has remained unspent during the year 2018-19. The grants sanctioned should be utilized within the period of one year failing which the same are to be surrendered to the sanctioning authority. Permission be obtained from sanctioning authority to utilize the grants beyond the period of one year.

Note : As rectified the actual closing balance of Golden Jubilee for the year 2017-18 is Rs. 203871/- hence the opening balance of Golden Jubilee for the year 2018-19 is Rs. 203871/-.

sanctioning authority to utilize the grants beyond the period of one year. The grants received, utilized and balances as on 31/03/2020 are as follows

Sr. No	Types of grants	Opening balance	Grants received	Grants utilized	Balance as on 31/03/20
1	Members salary	87769.00	539350.00	453573.00	173546.00
2.	XII finance	61209.00	0.00	61209.00	0.00
3.	XIII finance	151421.00	0.00	151421.00	0.00
4.	XIVth Finance	5697657.00	5332384.00	3282748.00	7747293.00
5.	Sports grants	42811.00	0.00	0.00	42811.00
6.	Golden Jubilee(Dev	203871.00	0.00	0.00	203871.00
7.	Library grants	17706.00	0.00	0.00	17706.00
8.	Garbage fund	220000.00	0.00	220000.00	0.00
		6482444.00	5871734.00	4168951.00	8185227.00

An amount of Rs.8185227/- has remained unspent during the year 2019-20. The grants sanctioned should be utilized within the period of one year failing which the same are to be surrendered to the sanctioning authority. Permission be obtained from sanctioning authority to utilize the grants beyond the period of one year.

The grants received, utilized and balances as on 31/03/2021 are as follows

Sr. No	Types of grants	Opening balance	Grants received	Grants utilized	Balance as on 31/03/21
1	Members salary	173546.00	931500.00	616275.00	488771.00
2.	XIVth Finance	7747293.00	9043180.00	1460714.00	15329759.00
3.	Sports grants	42811.00	0.00	0.00	42811.00
4.	Golden Jubilee(Dev	203871.00	0.00	0.00	203871.00
5.	Library grants	17706.00	0.00	0.00	17706.00
6.	unknown	0.00	83940.00	0.00	83940.00
7.	XVth finance	0.00	5722592.00	0.00	5722592.00
		8185227.00	15781212.00	2076989.00	21889450.00

An amount of Rs.21889450/- has remained unspent during the year 2020-21. The grants sanctioned should be utilized within the period of one year failing which the same are to be surrendered to the sanctioning authority. Permission be obtained from sanctioning authority to utilize the grants beyond the period of one year. An amount of Rs.83940.00 has been deposited into the panchayat fund account due to oversight by the department. You are directed to refund the same immediately as it is unaccounted grants deposited into the Panchayat fund and shown to the next audit.

The grants received, utilized and balances as on 31/03/2022 are as follows

Sr. No	Types of grants	Opening balance	Grants received	Grants utilized	Balance as on 31/03/22
1	Members salary	488771.00	414000.00	617275.00	285496.00
2.	XIVth Finance	15329759.00	0.00	4855015.00	10474744.00
3.	Sports grants	42811.00	0.00	0.00	42811.00
4.	Golden Jubilee(Dev	203871.00	0.00	0.00	203871.00
5.	Library grants	17706.00	0.00	0.00	17706.00
6.	unknown	83940.00	0.00	0.00	83940.00
7.	XVth finance	5722592.00	5742996.00	0.00	11465588.00

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Golden jubilee(cul)	0.00	300000.00	299559.00	441.00
Golden jubilee(dev)	0.00	5000000.00	0.00	5000000.00
	21889450.00	11456996.00	5771849.00	27574597.00

An amount of Rs.27574597/- has remained unspent during the year 2021-22. The grants sanctioned should be utilized within the period of one year failing which the same are to be surrendered to the sanctioning authority. Permission be obtained from sanctioning authority to utilize the grants beyond the period of one year. An amount of Rs.83940.00 has been deposited into the panchayat fund account due to oversight by the department. You are directed to refund the same immediately as it is unaccounted grants deposited into the Panchayat fund and shown to the next audit. An amount of Rs.159024.00 has been shown as delay interest received which is not accounted in form 10. The amount may be included and shown to the next audit.

III- Budget: Huge variations in the budget estimate and actual income and expenditure

The Budget estimate and the actual income and expenditure for the year is as follows:

The Budget estimate and the actual income and expenditure for the year 2018-19, 2019-20 & 2020-21 are as follows:

	<u>Income</u>		
	<u>Budget estimate</u>	<u>Actual</u>	<u>Variations</u>
2018-19	9545000.00	17945706.52	(-)8400706.52
2019-20	26240000.00	17836626.50	8403373.50
2020-21	32840000.00	26953235.00	5886765.00
2021-22	34810000.00	30685307.00	4124693.00

	<u>Expenditure</u>		
	<u>Budget estimate</u>	<u>Actual</u>	<u>Variations</u>
2018-19	22285000.00	13044107.50	9240892.50
2019-20	52670000.00	13996355.97	38673644.03
2020-21	54520000.00	19382646.83	35137354.00
2021-22	54155000.00	25156054.44	28998945.56

There are huge variations in the budget estimate and actual income and expenditure. Care may be taken in future to prepare realistic budget.

Current Audit: Outstanding paras not complied

A(a) Introductory: Nil.

Outstanding paras of previous audit: The outstanding paras of previous audit are as follows:

Sr.No.	Year	O/B	Paras dropped.	Bal.as on 31.3.2017.
1	1965-66	2	-	2 (para 2(10)
2	1996-97	2	-	2 (para 3(5)(6) & 5(A)
3	1998-99	3	-	3 para 4(1)to (3) 8(a) to (f) & (h) & 6
4	1999-00	2	-	2 para 4(8) & 8
5	2000-01	3	-	3 para 4(7) & 8(7)
6	2001-02	4	-	4 para 1(b)(c),4(5),7(1)(3) to)6) & 8(4)(7)
7	2002-03	1	-	1 para 8 (7)(8)
8	2004-05	2	-	2 para 8
9	2005-06	7	-	7 para 1,4,5,6,7,8& 9
10	2006-07	14	-	14 para 1 to 14
11	2008-09	3	-	3 para 2(1),5,7(a)
12	2009-10	3	-	3 para9(e)(f)(g),para12(4)(5)(7) to(11)(13(14)¶14(13 to 15)
13	2010-11	21	10	(13) Para 2 & 3, Para 2 Sr.No.5 to 7, Para 6,8(a),9©,(d) &(e), Para 10,11,12 & 13(a), Para 15(b) & (d)
14	2011-12	09	-	9(Para 2(5to 7)6,9(c,d,e)10,11,12,13,15(b,d)16,(1,2,3,4)
15	2012-13	11	8	3(para7, 10(b),11(1,2,3)
16	2013-14	11	9	2(Para 6 & 8)
17	2014-15	14	12	2(Para 9 &12b)
18	2015-16	14	11	3(Para 7,9,12b,c,d)
19.	2016-17	14	11	3(para 7,9,14(a)

Note : Complience report for the year 2017-2018 not submitted to the audit same may be shown to the next audit.

Current Audit 2018-19 to 2021-22.

Para 1 – Financial Position: The financial position of the V.P. is very good. The closing balance of village Panchayat as per Cash Book is Rs. 32437423.51 as on 31.3.2019 out of which Rs. 25518098.51 is Panchayat fund. The Village Panchayat may invest some amount in fixed deposit in order to increase revenue of Panchayat by way of interest.

The financial position of the V.P. is very good. The closing balance of village Panchayat as per Cash Book is Rs. 36277694.04 as on 31.3.2020 out of which Rs. 27418663.04 is Panchayat fund. The Village Panchayat may invest some amount in fixed deposit in order to increase revenue of Panchayat by way of interest.

The financial position of the V.P. is very good. The closing balance of village Panchayat as per Cash Book is Rs. 43848282.21 as on 31.3.2021 out of which Rs. 21298052.21 is Panchayat fund. The Village Panchayat may invest some amount in fixed deposit in order to increase revenue of Panchayat by way of interest.

The financial position of the V.P. is very good. The closing balance of village Panchayat as per Cash Book is Rs. 49377534.77 as on 31.3.2022 out of which Rs. 21051682.77 is Panchayat fund. The Village Panchayat may invest some amount in fixed deposit in order to increase revenue of Panchayat by way of interest.

Para 2 – Cash Book:

The closing balance of village Panchayat as per cash book is s.32437423.77 as on 31/03/2019. The details of closing balance is as follows.

	Name of bank	A/c	Balance as per		Difference
			Cash book	Pass book	
	State bank of India	10445791911	2292229.65	2275943.14	16,286.51
2	State bank of Mysore	54048851740	21130331.34	21451853.85	321522.51
3	State bank of India	8625	3989187.50	3989187.50	---
4	State bank of India	190	280101.50	280101.50	---
5	State bank of India (XIIth)	6566	262376.50	262376.50	---
6	Indian Bank	2307	12,482.00	12,482.00	---
7	HDFC	7230	413005.02	413005.02	---
8	RBL	9531	3041381.00	3041381.00	---
9	RBL	FD'S	1000000.00	1000000.00	---
	Cash in hand		16329.00		
	Closing balance		32437423.51		

IV - Reconciliation:

The analysis of difference at 'A' are reconciled as below:

1) State Bank of India (a/c No.1911)

Balance as per Cash Book	Rs. 2292229.65
Less: Unreconciled figure for 2011-12 (-)	<u>Rs. 16286.51</u>
Balance as per Pass Book	Rs. 2275943.14

2) State Bank of Mysore A/c No.1740

Balance as per Cash Book	Rs. 21130331.34
Add: 1. Amount credited from unknown	Rs. 7179.00
2. Member Salary grants received but not accounted on Cash Book	Rs. 207000.00
3. Cheques issued but not presented to Bank	Rs. 11000.00
4. Cheques issued but not realised as on 31/03/2019	
a. Cheque no.948241	Rs. 8700.00
b. Cheque no.948214	Rs. 27551.00
c. Cheque no.948221	Rs. 11000.00
d. Cheque no.948220	Rs. 2500.00
e. Cheque no.948227	Rs. 7500.00
f. Cheque no.948226	Rs. 10000.00
g. Cheque no.948229	Rs. 12735.00
h. Cheque no.949920	Rs. 1569.00
i. Cheque no.949932	Rs. 4190.00
j. Cheque no.949919	Rs. 8754.00
k. GST on Supervising Charges	Rs. 95.00
l. GST on Supervising Charges	Rs. 2292.00
m. GST on Supervising Charges	Rs. 59.00
Less: Unreconciled figure for the year 2017-18	(-) Rs. 601.49
Balance as per Pass Book	Rs. 21451853.85

Observations on Cash book:

- The V.P has used total 32 receipt books from 35/54 to 66/10 & and unused receipt books total 09 from 67/100 to 75/100 during the year 2018-19.

The closing balance of village Panchayat as per cash book is s.36277694.04 as on 31/03/2020. The details of closing balance is as follows.

Sr No	Name of bank	A/c	Balance as per		Difference
			Cash book	Pass book	

15.

	State bank of India	10445791911	205024.65	190321.14	14703.51
	State bank of Mysore	54048851740	9118918.37	9201130.38	82212.51
3	State bank of India	8625	35889.50	36176.50	287.00
4	State bank of India	190	83013.50	83677.50	664.00
5	State bank of India (XIIth)	6566	64824.50	65343.50	519.00
6	Indian Bank	2307	12482.00	12482.00	----
7	HDFC	7230	3589930.02	3550930.02	39000.00
8	HDFC	9040	340096.00	340096.00	----
9	HDFC	FDs	2583012.00	2583012.00	----
10	ICICI	1274	196181.00	201714.00	5533.00
11	ICICI	FD'S	8100000.00	8100000.00	----
12	RBL	9531	4282300.00	4353734.00	71434.00
13	SBM	FD'S	5144817.00	5144817.00	----
14	GSCB	FD'S	2500000.00	2500000.00	----
	Cash in hand		21205.50		
	Closing balance		36277694.04		

IV - Reconciliation:

The analysis of difference at 'A' are reconciled as below:

1) State Bank of India (a/c No.1911)

Balance as per Cash Book	Rs. 205024.65
Add:- Interest credited but not Accounted on Cash Book	Rs. 1583.00
Less: Unreconciled figure for 2011-12 (-)	Rs. 16286.51
Balance as per Pass Book	Rs. 190321.14

2) State Bank of Mysore A/c No.1740

Balance as per Cash Book	Rs. 9118918.37
Add: 1. Amount credited from unknown	Rs. 7179.00
2. Cheques issued but not presented to Bank	Rs. 11000.00
3. Interest received but not accounted on Cash Book as on 31/03/2020	Rs. 65145.00
Less: Unreconciled figure for the year 2017-18 (-)	Rs. 601.49
2. GST on Supervising Charges(Double entry)	Rs. 95.00
3. GST on Supervising Charges	Rs. 59.00
4. Unreconciled Figure 2019-20	Rs. 356.50
Balance as per Pass Book	Rs. 9201130.38

3) State Bank of India (a/c No.0190)

Balance as per Cash Book	Rs. 83013.50
Add:- Interest credited but not Accounted on Cash Book	Rs. 664.00
Balance as per Pass Book	Rs. 83677.50

4) State Bank of India (a/c No.8625)

Balance as per Cash Book	Rs. 35889.50
Add:- Interest credited but not Accounted on Cash Book	Rs. 287.00
Balance as per Pass Book	Rs. 36176.50

5) State Bank of India (a/c No.6566)

Balance as per Cash Book	Rs. 64824.50
Add:- Interest credited but not Accounted on Cash Book	Rs. 519.00
Balance as per Pass Book	Rs. 65343.50

6) State Bank of India (a/c No.7230)
 Balance as per Cash Book Rs. 3589930.02
Less:- bank Interest taken on cash book but bank credited on 01/04/2020 Rs. 39000.00
 Balance as per Pass Book Rs. 3550930.02

7) ICICI (a/c No.1274)
 Balance as per Cash Book Rs. 196181.00
Add:- Interest credited but not Accounted on Cash Book Rs. 5533.00
 Balance as per Pass Book Rs. 201714.00

8) RBL (a/c No.9531)
 Balance as per Cash Book Rs. 4282300.00
Add:- Interest credited but not Accounted on Cash Book Rs. 71434.00
 Balance as per Pass Book Rs. 4353734.00

Observations on Cash book:

- The V.P has used total 57 receipt books from 66/11 to 123/50 and unused receipt books total 09 from 124/100 to 132/100 during the year 2019-20.

The closing balance of village Panchayat as per cash book is s.43848282.21 as on 31/03/2021. The details of closing balance is as follows.

Sr No	Name of bank	A/c	Balance as per		Difference
			Cash book	Pass book	
1	State bank of India	10445791911	211836.65	195550.14	16286.51
2	State bank of Mysore	54048851740	10012303.54	10801689.05	789385.51
3	State bank of India	8625	1140413.50	1140413.50	----
4	State bank of India	190	85977.50	85977.50	----
5	State bank of India (XIth)	6566	67139.50	67139.50	----
6	Indian Bank	2307	12482.00	12482.00	----
7	HDFC	7230	4223062.02	4223062.02	----
8	HDFC	9040	688281.00	688281.00	----
9	HDFC	FDs	2777917.00	2777917.00	----
10	ICICI	1274	849493.00	849493.00	----
11	ICICI	FD'S	8600000.00	8600000.00	----
12	ICICI		2861296.00	2882462.00	21166.00
12	RBL	9531	4651589.00	4651589.00	----
13	SBM	FD'S	5144817.00	5144817.00	----
14	GSCB	FD'S	2500000.00	2500000.00	----
	Cash in hand		21674.50		
	Closing balance		43848282.21		

IV - Reconciliation:

The analysis of difference at 'A' are reconciled as below:

1) State Bank of India (a/c No.1911)

Balance as per Cash Book Rs. 211836.65
Less:Unreconciled figure for 2011-12 (-) Rs. 16286.51
 Balance as per Pass Book Rs. 195550.14

2)State Bank of Mysore A/c No.1740

Balance as per Cash Book Rs. 10012303.54
Add: Cheques issued but not realised as on 31/03/2021
 1. Cheques 394387 Rs. 14280.00

10.

3. Cheques 294285
 3. Cheques 294286
 4. Extra amount received from AGMB
 5. Unreconciled Figure 2020-21
 Balance as per Pass Book

Rs. 750000.00
 Rs. 20000.00
 Rs. 2404.00
 Rs. 2701.51
 Rs. 10801689.05

3) ICICI

Balance as per Cash Book Rs. 2861296.00
 Add:- Interest credited but not Accounted on
 Cash Book Rs. 21166.00
 Balance as per Pass Book Rs. 2882462.00

Observations on Cash book:

1. The V.P has used total 46 receipt books from 123/51 to 168/71 & and unused receipt books total 14 from 169/100 to 182/100 during the year 2020-21.

The closing balance of village Panchayat as per cash book is s.49377534.77 as on 31/03/2022. The details of closing balance is as follows.

Sr No	Name of bank	A/c	Balance as per		Difference
			Cash book	Pass book	
1	State bank of India	10445791911	217170.65	200884.14	16286.51
2	State bank of Mysore	54048851740	10030877.54	10077491.55	46614.01
3	State bank of India	8625	1171518.50	1171518.50	----
4	State bank of India	190	88322.50	88322.50	----
5	State bank of India (XIIth)	6566	68970.50	68970.50	----
6	Indian Bank	2307	12482.00	12482.00	----
7	HDFC	7230	1221838.02	1257605.02	35767.00
8	HDFC	9040	709162.00	714408.00	5246.00
9	HDFC	FDs	2777917.00	2777917.00	----
10	ICICI	1274	7248629.56	7248629.00	----
11	ICICI	FD'S	8667478.00	8667478.00	----
12	ICICI		3500000.00	3500000.00	----
13	Indus Ind		5000000.00	5000000.00	----
12	RBL	9531	3786.00	3786.00	----
13	SBM	FD'S	5656673.00	5656673.00	----
14	GSCB	FD'S	2869761.00	2869761.00	----
	Cash in hand		132948.50		
	Closing balance		49377534.77		

IV - Reconciliation:

The analysis of difference at 'A' are reconciled as below:

1) State Bank of India (a/c No.1911)

Balance as per Cash Book Rs. 217170.65
 Less: Unreconciled figure for 2011-12 (-) Rs. 16286.51
 Balance as per Pass Book Rs. 200884.14

2) State Bank of Mysore A/c No.1740

Balance as per Cash Book Rs. 10030877.54
 Add: 1) Cheques issued during the year 20-21
 Revert entry not made on Cash Book Rs. 20000.00
 2) Flood Assistant amount accounted on Cash Book but Cheque not issued to be reverted Rs. 20000.00
 3) Cheques issued but not presented to the Bank
 1. Cheques 37034 dated 17/08/2021 Rs. 3000.00

10

2. Cheques 37037 dated 17/08/2021	Rs. 3000.00
3. Cheques 37045 dated 17/08/2021	Rs. 3000.00
4. Unreconciled Figure 2021-22	Rs. 829.01
Less : Bank interest not accounted on cash book	Rs. 3215.00
Balance as per Pass Book	Rs. 10077491.55

3) HDFC 7240

Balance as per Cash Book	Rs. 1221838.02
Add:- 1) Interest credited but not Accounted on Cash Book	Rs. 22411.00
2) Cheque No.0092 issued but not realised As on 31/03/2022	Rs. 13356.00
Balance as per Pass Book	Rs. 1257605.02

4) HDFC 9040

Balance as per Cash Book	Rs. 709162.00
Add:- 1) Interest credited but not Accounted on Cash Book	Rs. 5246.00
Balance as per Pass Book	Rs. 714408.00

Observations on Cash book:

- 1) The V.P has used total 46 receipt books from 168/72 to 213/70 & and unused receipt books total 19 from 214/100 to 232/100 during the year 2021-22.

Para 3 - Demand, collection and arrears of taxes: Notices are not issued for defaulters

The position of various taxes collected by the Panchayat, their demand and balances outstanding as on 31/03/2019 are as follows.

Sr. No.	Type of taxes	Opening balance	Current demand	Collection	Balance as on 31/03/18
1	House Tax	58,66,087.50	2957390.00	2052522.00	6770955.50
2	Prof. Tax	8,57,961.00	621666.00	180510.00	1299117.00
3	Hoarding Tax	8,624.00	345.00	0.00	8969.00
4	Vehicle Tax	6,589.00	0.00	0.00	6589.00
5	House tax token	13,390.00	15657.00	19370.00	9677.00
	Total...	67,52,651.50	3595058.00	2252402.00	8095307.50

The collection of various taxes collected by the Panchayat is only 21.76 % of the Opening balance and demand billed during the year 2018-19. The Panchayat has to put more efforts to recover the outstanding taxes by invoking the provisions of the Goa Panchayat Raj Act 1994 by issuing demand notices to the defaulters for recovery of outstanding taxes. Action may be initiated to reassess the taxes and compliance produced to audit.

The position of various taxes collected by the Panchayat, their demand and balances outstanding as on 31/03/2020 are as follows.

Sr. No.	Type of taxes	Opening balance	Current demand	Collection	Balance as on 31/03/20
1	House Tax	6770955.50	3043865.00	2768996.00	7045824.50
2	Prof. Tax	1299117.00	1327741.00	1038550.00	1588308.00
3	Hoarding Tax	8969.00	345.00	0.00	9314.00

House Tax	6589.00	0.00		6589.00
House tax token	9677.00	15657.00	8880.00	16454.00
Total...	8095307.50	4387608.00	3816426.00	8666489.50

The collection of various taxes collected by the Panchayat is only 30.57% of the Opening balance and demand billed during the year 2019-20. The Panchayat has to put more efforts to recover the outstanding taxes by invoking the provisions of the Goa Panchayat Raj Act 1994 by issuing demand notices to the defaulters for recovery of outstanding taxes. Action may be initiated to reassess the taxes and compliance produced to audit.

The position of various taxes collected by the Panchayat, their demand and balances outstanding as on 31/03/2021 are as follows.

Sr. No.	Type of taxes	Opening balance	Current demand	Collection	Balance as on 31/03/21
1	House Tax	7045824.50	3254135.00	2595503.00	7704456.50
2	Prof. Tax	1588308.00	1523116.00	427750.00	2683674.00
3	Hoarding Tax	9314.00	345.00	0.00	9659.00
4	Vehicle Tax	6589.00	0.00	0.00	6589.00
5	House tax token	16454.00	15657.00	0.00	32111.00
	Total...	8666489.50	4793253.00	3023253.00	10436489.50

The collection of various taxes collected by the Panchayat is only 22.46% of the Opening balance and demand billed during the year 2020-21. The Panchayat has to put more efforts to recover the outstanding taxes by invoking the provisions of the Goa Panchayat Raj Act 1994 by issuing demand notices to the defaulters for recovery of outstanding taxes. Action may be initiated to reassess the taxes and compliance produced to audit.

The position of various taxes collected by the Panchayat, their demand and balances outstanding as on 31/03/2022 are as follows.

Sr. No.	Type of taxes	Opening balance	Current demand	Collection	Balance as on 31/03/22
1	House Tax	7704456.50	3558954.00	2956962.00	8306448.50
2	Prof. Tax	2683674.00	1987866.00	1386020.00	3285520.00
3	Hoarding Tax	9659.00	345.00	0.00	10004.00
4	Vehicle Tax	6589.00	0.00	0.00	6589.00
5	House tax token	32111.00	15657.00	0.00	47768.00
	Total...	10436489.50	5562822.00	4342982.00	11656329.50

The collection of various taxes collected by the Panchayat is only 27.14% of the Opening balance and demand billed during the year 2021-22. The Panchayat has to put more efforts to recover the outstanding taxes by invoking the provisions of the Goa Panchayat Raj Act 1994 by issuing demand notices to the defaulters for recovery of outstanding taxes. Action may be initiated to reassess the taxes and compliance produced to audit.

Para 4 - Market Auction: Agreement between Sarpanch and highest Bidder are not executed

The Village Panchayat conducted the market auction as per short auction notice No. MA/VPCC/SOPO/2017-18/677 dt 27/03/2018 on 04/4/2018 at 12.30 P.M in V.P office at Curti for collection of market fee (sopo) from the jurisdiction of V.P area. In response to the notice altogether 13 persons participated for auction proceeding. The initial bid was fixed at Rs. 2,00,000/-. The highest bid amount of Rs. 2,08,000/- offered by Shri. Vithal Das N Naik was accepted by the Panchayat.

Agreement has been executed between the highest bidder and the Panchayat. Bidder has paid two instalment of Rs.1,04,000/- vide receipt no.37/20 dated 13/04/2018 and one instalment of Rs.1,04,000/- vide receipt no.60/88 dated 11/02/2019.

The Village Panchayat conducted the market auction as per short auction notice No. MA/VPCC/SOPO/2019-20/442 dt 07/06/2019 on 17/6/2019 at 12.30 P.M in V.P office at Curti for collection of market fee (sopo) from the jurisdiction of V.P area. In response to the notice altogether 10 persons participated for auction proceeding. The initial bid was fixed at Rs. 2,10,000/-. The highest bid amount of Rs. 6,50,000/- offered by Shri. Rohan Gomal was accepted by the Panchayat. No agreement has been executed between the highest bidder and the Panchayat. The bidder has paid one instalment of Rs.2,65,000/- vide receipt no.81/58 dated 15/07/2019 and Balance amount of Rs. 3,85,000/-has yet to be paid. Recovery of the same may be done and shown to the next audit.

For the year 2020-21, a Resolution No.12/18 dtd:28/7/2020 was taken by the Panchayat that the previous highest bidder Shri Rohan Gomal may continue collection of Sopo due to covid 19.

The Village Panchayat conducted the market auction as per short auction notice No. MA/VPCC/SOPO/2020-21/2514 dt 05/03/2021 on 15/3/2021 at 12.00 P.M in V.P office at Curti for collection of market fee (sopo) from the jurisdiction of V.P area. In response to the notice altogether 7 persons participated for auction proceeding. The initial bid was fixed at Rs. 3,00,000/-. The highest bid amount of Rs. 8,10,000/- offered by Shri. Anand Kashinath Naik was accepted by the Panchayat. No agreement has been executed between the highest bidder and the Panchayat. The bidder has paid three instalment of Rs.2,00,250/- vide receipt no.213/76 dated 31/03/2022, Rs.4,00,500/- vide receipt no.170/21 dated 05/04/2021, Rs.2,00,250/- vide receipt no.205/95 dated 39/12/2021.

Para 5 – Rentals: Demand notices to defaulters are not issued

The Village Panchayat has leased out its three premises on rental basis. The details of rent collected, demand and balance outstanding as on 31/3/2019 are as follows

Sr. No	Name of lessee	Arrears	Current	Recovery	Balance as on 31/3/19
1	Community Health Centre	15,948.00	10,632.00	15948.00	10632.00
2	Shri R. N. Dessai	62,000.00	6,000.00	0.00	68000.00
	Total	77,948.00	16,632.00	15948.00	78632.00

The balance of outstanding dues is Rs. 78632/-. It is noticed that the lessee Shri R.N. Dessai is not paying rent for last 9 years and accumulated amount is Rs.68,000/-. Evacuation notice may be issued to the above lessee immediately. Also lease agreement of other lessees be renewed and reassessment of rent be done through PWD and compliance reported to audit.

The Village Panchayat has leased out its three premises on rental basis. The details of rent collected, demand and balance outstanding as on 31/3/2020 are as follows

Sr.	Name of lessee	Arrears	Current	Recovery	Balance as on
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	Community Health Centre				
2	Shri R. N. Dessai	10632.00	10632.00	5316.00	31/3/20
	Total	68000.00	6000.00	0.00	15948.00
		78632.00	16632.00	5316.00	74000.00
					89948.00

The balance of outstanding dues is Rs. 89948/-. It is noticed that the lessee Shri R.N. Dessai is not paying rent for last 9 years and accumulated amount is Rs.74,000/-. Evacuation notice may be issued to the above lessee immediately. Also lease agreement of other lessees be renewed and reassessment of rent be done through PWD and compliance reported to audit.

The Village Panchayat has leased out its three premises on rental basis. The details of rent collected, demand and balance outstanding as on 31/3/2021 are as follows

Sr. No	Name of lessee	Arrears	Current	Recovery	Balance as on 31/3/21
1	Community Health Centre	15948.00	50364.00	5525.00	60787.00
2	Shri R. N. Dessai	74000.00	6000.00	0.00	80000.00
	Total	89948.00	56364.00	5525.00	140787.00

The balance of outstanding dues is Rs. 140787/-. It is noticed that the lessee Shri R.N. Dessai is not paying rent for last 9 years and accumulated amount is Rs.80,000/-. Evacuation notice may be issued to the above lessee immediately. Also lease agreement of other lessees be renewed and reassessment of rent be done through PWD and compliance reported to audit.

The Village Panchayat has leased out its three premises on rental basis. The details of rent collected, demand and balance outstanding as on 31/3/2022 are as follows

Sr. No	Name of lessee	Arrears	Current	Recovery	Balance as on 31/3/22
1	Community Health Centre	60787.00	46167.00	61296.00	45658.00
2	Shri R. N. Dessai	80000.00	0.00	0.00	80000.00
	Total	140787.00	46167.00	61296.00	125658.00

The balance of outstanding dues is Rs. 125658/-. It is noticed that the lessee Shri R.N. Dessai is not paying rent for last 9 years and accumulated amount is Rs.80,000/-. Evacuation notice may be issued to the above lessee immediately. Also lease agreement of other lessees be renewed and reassessment of rent be done through PWD and compliance reported to audit.

Para 6 (a) - Construction License: The Village Panchayat has issued 38 construction licences and collected an amount of Rs. 9,02,919/- as license fees during the year 2018-19. All the files are verified and fees charged are found to be correct.

The Village Panchayat has issued 47 construction licences and collected an amount of Rs. 10,11,735/- as license fees during the year 2019-20. All the files are verified and fees charged are found to be correct.

The Village Panchayat has issued 44 construction licences and collected an amount of Rs. 7,08,771/- as license fees during the year 2020-21. All the files are verified and fees charged are found to be correct.

Village Panchayat has issued 41 construction licences and collected an amount of Rs. 15,04,330/- as license fees during the year 2021-22. All the files are verified and fees charged are found to be correct.

(b) Illegal constructions: The cases of illegal construction not settled

As per the register maintained and produced to audit there are altogether 26 illegal construction cases pending with the Panchayat as on 31/03/2022. Further progress made be reported to audit.

Para 7 - Furnishing of Surety by Village Panchayat Secretary: As required under Section 4(3) of Goa Panchayat Raj Act 1997, the V.P. Secretary has furnished the surety bond.

Para 8 - Constitution of Committees: The V.P has constituted all the committees as required under section 6.

- 1) Development Committee Sec.6(8)
- 2) Supervisory Committee Sec.6(2)
- 3) Standing committee.
- 4) Bio Diversity committee
- 5) Garbage Management Committee.
- 6) Village Development Committee.

Para 9 - Annual Action Plan: Every Panchayat has to prepare Annual Action Plan (Development Plan) every year and submit the same to ZillaPanchayat in prescribed format within prescribed time limit. The V.P has not prepared the same.

Para 10 - Maintenance of Register:

(a)-Pay Bill Register: The village Panchayat has maintained the pay bill register in prescribed format TR 22A.

(b)Immovable and movable property register: The Village Panchayat has maintained this register but some items which are to be recorded in Dead Stock Register are entered in this register. Separate Dead Stock register be maintained.

(c)Court case Register: As per the information given to audit there are 11 court cases pending with the panchayat.

(d)Security Deposit/EMD Register: As per the register maintained by the Panchayat the outstanding balance of Security deposit is Rs. 77629.00/- and EMD for Rs. 200800.00/- as on 31/03/2019.

As per the register maintained by the Panchayat the outstanding balance of Security deposit is Rs. 179019.00/- and EMD for Rs. 170370.00/- as on 31/03/2020.

As per the register maintained by the Panchayat the outstanding balance of Security deposit is Rs. 200046.00/- and EMD for Rs. 99083.00/- as on 31/03/2021.

As per the register maintained by the Panchayat the outstanding balance of Security deposit is Rs. 310539.00/- and EMD for Rs. 88483.00/- as on 31/03/2019.

11 - Works: Contract Book, MB Book, NIT Records not maintained in proper order.

The Village Panchayat has executed works during the year 2018-22. After scrutiny of work files the following observations noticed for compliance.

1. Stipulated date of commencement and completion of work are not mentioned on work orders.
2. Copy of the work order is not sent to Income Tax office, CTO and Goa Urban welfare board.
3. Excess/Saving statements are not found in the concerned files.
4. Payments are made without granting time extension where works are delayed.
5. Issue of work orders and payments are made without signing of agreements between contractors and sarpanch.
6. MB's were not produced to audit for inspection.(verify with panchayat)

Para 12(a) - Service Books and leave account: The service books and leave account of the V.P. regular staff are maintained and are found to be in order.

b) Provident Fund: The Village Panchayat Staff extended the benefits of provident fund.

c) Salary Reserve Fund: The Village Panchayat has created a salary reserve fund and kept an amount of Rs.11,00,000/- as on 31.03.2022 in saving account which is not equivalent to three months salary of VP Staff.

d) Reserve for pensionary benefits: Non creation of pensionary benefits
Every Panchayat should reserve not less than two and half percent of their income(2.5%) as reserve fund for contributory provident fund and other pensioner benefits to the staff working in the Panchayat. The same may be done now and compliance reported to audit.

Para 13 - Vouchers: Quotation files not presented to the audit

2018-19

1. Voucher No. 382 dated 12/9/18 for Rs. 20,500/- paid to Vasant Satarkar towards purchase of Bamboo Ladder. Quotation file not presented to the audit.

2019-20

1. Voucher No. 584 dated 30/12/19 for Rs. 35,000/- paid to Ganeshrestha printer towards purchase of Assesment Form. Quotation file not presented to the audit.

2020-21

1. Voucher No. 175 dated 06/07/20 for Rs. 23,800/- paid to Shine Enterprises towards purchase of Raincoats. Quotation file not presented to the audit. There is no provision, to purchase raincoat approval may be obtained from higher authority.
2. Voucher No. 176 dated 06/03/20 for Rs. 23,560/- paid to Shine Enterprises towards purchase of Raincoats. Quotation file not presented to the audit.

2021-22

1. Voucher No. 201 dated - for Rs. 3,69,979/- paid to Chandan Electricals towards purchase of electrical materials. Quotation file not presented to the audit.

Para 14 - General:

(a) Departmental Inspections: As per the Goa Panchayat Raj Act 1994 empowers (section 173) inspection by BDO and EOVP are not carried out as required

During the year 2018-19 BDO and EO(VP) has not conducted any inspection of village Panchayat as against the prescribed 3 & 5 respectively. The matter is brought to the notice of Director of Panchayat for necessary action.

During the year 2019-20 BDO and EO(VP) has not conducted any inspection of village Panchayat as against the prescribed 3 & 5 respectively. The matter is brought to the notice of Director of Panchayat for necessary action.

During the year 2020-21 BDO and EO(VP) has not conducted any inspection of village Panchayat as against the prescribed 3 & 5 respectively. The matter is brought to the notice of Director of Panchayat for necessary action.

During the year 2021-22 BDO and EO(VP) has not conducted any inspection of village Panchayat as against the prescribed 3 & 5 respectively. The matter is brought to the notice of Director of Panchayat for necessary action.

b) Gramsabhas: The village Panchayat has carried out 4 ordinary and 4 special gramsabha during the year 2018-19.


The village Panchayat has carried out 4 ordinary and 4 special gramsabha during the year 2019-20.

The village Panchayat has carried out 1 ordinary and 4 special gramsabha during the year 2020-21.

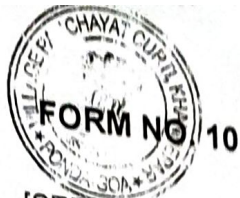
The village Panchayat has carried out 1 ordinary and 4 special gramsabha during the year 2020-21.

(c) Administrative Report: The V.P. has prepared the administrative Report during the year 2018-19 to 2021-22 in prescribed format and submitted to BDO and copy endorsed to audit.

NOTE: The inspection report has been prepared on the basis of the information furnished to audit and made available by the Secretary of Village Panchayat, Curti-Khandepar. The office of the Jt. Director of Accounts, South Branch, Margao disclaims any responsibility for mis- information and/or non-information on the part of the auditee.


(Walter D'Mello)

Dy. Director of Accounts/Inspection.



[SEE RULE 21 (a)]

Monthly / Annual / Account
of
ACCOUNTS OF INCOME AND EXPENDITURE
of
Village Panchayat Curi Khandepur
for
The Month of 2018 - 2019

No.

Office of the Village Panchayat
Curi Khandepur

Date: 02/04/2019

To,

The Block Development Officer

Panda

Sub.: Submission of Monthly / Annual
Accounts for 2018-19

Sir,

The monthly / Annual account for the period above are sent herewith under Rule of the Village Panchayat Account and Audit and Custody funds rule 1997 for Perusal.

Secretary

Village Panchayat

C. P. Curi, Khandepur

Yours faithfully

Sarpanch
SARPANCH
Village Panchayat
Curi, Khandepur

Particulars of Income

Amount

Particulars of Income

Amount

Income

1) Closing of the last Month / Year

27535824.49

5) Proceeds of other Loan etc

B/F

Budget Head

2) Grants from Government

1) Special

Ockroi (Rural)

Ockroi

XIVth Plan

11) Grants Grant

Delay XIV (Int)

Matching

1) Local Authorities

11) Private

4) Proceeds of taxes fees etc under Sec. 153 of the Act

House Tax

Prof Tax

Transfer fees

NOC fees

Certificate fees

RBD fees

House Rent

Construction Lic

Labour Cess

Renewal Const Lic

Bifurcation fees

Popular Conti

House Repairs

6) Sale Proceeds

Market Auc. Serv fees

Tender work form

7) Extraordinary Receipt

Burial fees

RIT fees

Market Auc. Sec.

Market Auc. fees

Sec. Deposit (wom)

Income Tax

CGST

SGST

Lab. Cess work

Royalty

TES

Fine Penalty

Bank Interest

Audit Charge

Health Rent

NREGS

Supervision Char

Gst on Sep Cho

Prof Tax Rev.

Bank Char Rpt

EMD

9784590.02

2071892.00

180510.00

286300.00

26875.00

76558.00

9123.00

203875.00

902919.00

1862835.00

95887.50

16000.00

39905.00

2001.00

13000.00

142800.00

155800.00

44000.00

4083.00

60000.00

208000.00

139605.00

40490.00

16488.00

16488.00

18404.00

7516.00

161.00

1838.00

1463680.00

5733.00

15948.00

9000.00

55472.00

14219.00

18500.00

285.00

90746.00

2230636.02

TOTAL RECEIPT

17945706.52

OPENING BALANCE

27535824.49

GRAND TOTAL

45481531.01

TOTAL RS.

3774680.00

Sarpanch
SARPANCH
V. P. Guri, Khandepar

Secretary
SECRETARY
F. C.



Particulars of Expenditure	Amount	Particulars of Expenditure	Amount
Expenditure			
1) Closing of the Current Monthly / Year		B/F	4,1241
1) Budget Head		1) Social Welfare	
A) Administration		Railways Rent	81109
Staff Salary	1335604	Gen Assst Natural	44000
Repairs & Maint	17813	Gen Assst Social	10000
Sweeper chrg	72000	Gen Assst Sanat	30000
Misc Adm	34860	Gram Sewerage	3150
Traveling	39600	Gram Panch Pruz	5500
Xerox	11709	Sports day Cele	32382
Staff Ref.	9220	National Day	4480
Postage	988	Ref Edu & cultur	760
Refreshment	58313	Prize Dist	23000
Telephone bill	3496	Misc Social	4200
Printing & Stat	53712	Public Works	170348
Temp Staff	103250	Sheet on/off	24400
Advertisement bill	67455	Publ Construct	184042
Temp Staff Trav	8400	Misc Publ	15084
Electricity	12017	Electrical Mat	202006
Advocate bill	89500	Misc Public	
Computer Repa	18130	Libraries	
Mem Salary	530033	Newspaper bill	4545
Office Mount	25167		4545
Office Refe	1995		
Digital Sign	8700	Rural Sanitation	
Seed Stock	59863	Rural Housing	
Ladder Purchase	20500		
Distrib Perch	116124	Constriction and Maintenance of Slaughter house & Cattle Pounds	
Purchase Jerb	44000	Drinking water	
		Poverty alleviation Programme	
Sanitation Public Health and family welfare		13) Miscellaneous	
Transp. Reporting coor	7200	Refresh from Gram	3597
Disp. of dead dog	82800	Secordy	79272
Cleaning of rallah	71250	Search Bharat Ref	14219
		Supervision Chrg	27082
Disp. of garbage	639900	GST Superint	15712
Cutting of tree	41500	Misc Expenses	210563
Cutting of bushes	351750	Misc Search Bh	73479
Cleaning of gutters	530200	Rel. of sec Dep.	5205014
Misc Sanitation	6285	Rel. of emp	9000
Plastic Collection	16750	Labour Cess	1750
Cleaning Mud Debanu.	1200	NREGS	85638
Cleaning Panch. Are	9109	Misc Gram Sewerage	2100
Cleaning Toilets	400	Income Tax	5940
Public Amblers	2000	TPS Training	2924
Transp. garbage	35900	Fertilization	18500
Slab Putting	3500	Bank Charge	18900
Cleaning	10000	Prof Tax Rev	93891
TOTAL RS.		Gst Charge	138211
		Sup	
		Bank Int Rec	
		Grand Total	12044107=50

2742449

Sanitation Public Health and family welfare

Transp. Reporting coor

Disp. of dead dog

Cleaning of rallah

Disp. of garbage

Cutting of tree

Cutting of bushes

Cleaning of gutters

Misc Sanitation

Plastic Collection

Cleaning Mud Debanu.

Cleaning Panch. Are

Cleaning Toilets

Public Amblers

Transp. garbage

Slab Putting

Cleaning

179978 Sarpanch

SARPANCH

32437423=51

45481531=7

SECRETARY



DETAILS OF THE BALANCE, NAME OF BANKS

1. SBI = 911	Rs. 2292229 = 65
2. SBI = 51740	Rs. 21130331 = 35
3. SBI = 8625	Rs. 3989187 = 20
4. SBI = 20190	Rs. 280101 = 50
5. SBI = 6566	Rs. 262376 = 50
6. Indian	Rs. 12482 = 00
7. HDFC	Rs. 413005 = 00
8. RBI	Rs. 3041381 = 00
9. RBI	Rs. 1000000 = 00
10. Cash	Rs. 16329 = 00
11.	Rs.
12.	Rs. 32437423 = 51
13.	Rs.
14.	Rs.
15.	Rs.

TOTAL

DETAILS OF FUNDS

1. Govt. Grants	Rs. - 6482444
2. R.D.A. Grants	Rs. - 2
3. E.M.D.	Rs. - 209800 = 00
4. Security	Rs. - 77629 = 00
5. Income Tax	Rs. - 23122
6. Royalty	Rs. - 47282
7. Any Other	Rs. - 32976 = 35
8. Panchayat Fund	Rs. - 42356
9. Labour	Rs. - 44272
10. Panchayat Fund	Rs. - 25518098 = 51
11. Vat	Rs. - 10800
12.	Rs. -
13.	Rs. -
14.	Rs. -
15.	Rs. -

TOTAL

32437423 = 51

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.

Difference if any

The Difference of Rs. _____ Between that pass book and Cash Book is due to the reason that:-

SECRETARY
Cunt, Kharadep

SARPANCH
Kharadep