

Audit Report of the accounts of Village Panchayat, Curtorim of Salcete Block for the year 2015-16.

Part - I:

(A)-(1) Name of Sarpanch – Smt. Rosy Paes	1.4.2015 to 18.01.2016
Shri. Rue Menezes	19.1.2016 to 31.03.2016
(2) Name of Secretary – Shri. Allaudin Maniyar	1.4.2015 to 30.09.2016
Smt. Roquizinha Fernandes	1.10.2015 to 31.3.2016

B) Name of Audit Party and their designation:

1. Mr. Walter D'Mello, Asstt. Accounts Officer
2. Mr. Dilkush Shinde, Accountant
3. Mr. Rajan Kotharkar, Accounts Clerk

C) Date of Audit: 04/10/2016 to 06.10.2016

D) Period covered by Audit: 1.04.2015 to 31.3.2016

Part II – Introductory: The audit of the accounts of Village Panchayat, Curtorim of Salcete Block for the year 2015-2016 was carried out by the Office of the Joint Directorate of Accounts, South-Branch, Margao under the supervision of Shri. Madhukar Kunkolienkar, Dy. Director of Accounts/Inspection, South Branch, Margao.

The Village Panchayat was sanctioned the following administrative grants during the year 2015-16.
(1) Matching Grants Rs. 8,50,000/-.

Part – III – Comments on Accounts: The Village Panchayat is maintaining the accounts in form I to 10 as per Rule 20, 21(a) and 25 of the Goa Panchayat (accounts, audit and custody of funds) Rules 1997 comprising of the particulars of Income and Expenditure of all grants received i.e. administrative and developmental grants.

I – Summary of Accounts

- a) Opening balance for the year 2015-2016 Rs.4317842.17
- b) Receipts during the year 2015-16 Rs.4643681.00
- c) Expenditure during the year 2015-16 Rs.4515583.20
- d) Funds available with Panchayat as on 31/3/2016 Rs.4445939.97

Details of funds available

- 1) Government grants Rs. 593733.00
 - 2) EMD Rs. 80121.00
 - 3) Security deposit Rs. 126095.00
 - 4) Panchayat fund Rs.3645990.97
- Rs. 4445939.97

The liabilities of the Panchayat.

The liabilities of the Panchayat are as follows:

- 1) EMD Rs. 80121/-
 - 2) Security Deposit Rs.126095/-
 - 3) Govt. Grants Rs.593733/-
- Total Rs.799949/-

II – Grants: The details of grants sanctioned, utilized and unspent grants as on 31.3.2016 are as follows:

<u>Sr. No</u>	<u>Types of grants</u>	<u>Open. Balance</u>	<u>Grants received</u>	<u>Grants utilized</u>	<u>Balances as on 31/03/16</u>
1.	Members salary	2,79,834/-	4,14,000/-	3,78,000/-	3,15,834/-
2.	XIIIth Finance	2,34,755/-	-	2,34,755/-	-
3.	XIV Finance	-	2,71,244/-	43,132/-	2,28,112/-
4.	Pykka Grants	312/-	-	-	312/-
5.	Golden Jubilee (Dev)	2,597/-	-	-	2,597/-
6.	Garbage disposal grants	-	1,00,000/-	1,00,000/-	-
7.	G.I.A.(Works)	9,15,048/-	-	8,68,170/-	46,878/-
8.	Bio-diversity Mgmt.grants	30,000/-	30,000/-	60,000/-	-
		<u>14,62,546/-</u>	<u>8,15,244/-</u>	<u>16,84,057/-</u>	<u>5,93,733/-</u>

The total grants remaining unspent is Rs.5,93,733/- which is to be surrendered to sanctioning authority. In case the unutilized grants are to be utilized, permission may be obtained from sanctioning authority and spend the grants within the stipulated time limit or else surrender the same to sanctioning authority.

III – Budget: The Budget estimate and the actual income and expenditure for the year 2015-16 are as follows:

<u>Budget estimate</u>	<u>Income Actual</u>	<u>Variation</u>
Rs.81,27,300/-	46,43,681/-	Rs.34,83,619/-
<u>Revised estimate</u>	<u>Expenditure Actual</u>	<u>Variations</u>
Rs.79,79,000/-	45,15,583.20	Rs.34,63,416.80

Budget was approved vide Resolution No.3 dated 06.02.2016 and submitted to BDO on 15.02.2016. There are huge variation between the budget estimates and actual income and expenditure. In future budget should be prepared based on actual income and expenditure of previous year and probable figures of current year.

IV – Reconciliation: Nil

IV – Current Audit:

Section A (a) Introductory:

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

The position of outstanding paras of previous audit are as follows			
Sr. No	Year	Opening balance	Paras dropped
1.	1964-65	1	-----1
2.	1970-71	1	-----1
3	1972-73	1	-----1
4	1978-79	1	-----1
5	1982-83	1	-----1
6	1985-86	1	-----1
7	1988-89	1	-----1
8	1991-92	2	-----2
9	1992-93	3	-----3
10	1993-94	4	-----4
11	1994-95	4	-----4
12	2009-10	2	-----
13	2010-11	4	-----
14	2011-12	2	-----
15	2012-13	16	14
16	2013-14	15	14

Balance paras as on 31/03/16

2(Para 2,(vr2), 11 (c)(4)
4(para 2(sr.1 & 2)11(a)(b),12,13(1)
2(para 10,15(b)
2(Para 11 Sr.No.1 to 8 Para 14)(a)
1(Para 7)

Audit Report 2014-15:

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

Para 2 – Cash Book - Demand, collection & Arrears. -do-

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

Para 4 - Market Auction -do-

Para 5 - Rental -do-

Para 6 - Annual Action Plan -do-

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

Para 8 – Constitution of Committees – Dropped & commented in current audit.

Para 9 – a) Construction licence -do-

b) Illegal construction -do-

Para 10 – Works: -do-

Para 11 – (a) Departmental inspections Maintained

(b) Gram Sabhas Dropped

(c) Administrative Report Dropped

Para 12 – Maintenance of Registers

a. Paybill register Dropped

b. Court case register	Dropped and commented
c. Property and assets register	-do-
d. Security/EMD register	-do-

Para 13 – Service Book and leave account -do-

b. Salary reserve fund -do-

c. Provident fund -do-

d. Reserve fund for pensionery benefits -do-

Para 14 – Vouchers -do-

Current Audit:

Para 1 – Financial position: The financial position of Village Panchayat is quite good as compared to last year closing balance. The closing balance as per Cash Book is Rs.4445939.97 as on 31.03.2016. Out of which Rs.3645990.97 are Panchayat funds and Rs.593733/- are Government Grants. The Panchayat have invested in F.D. only Rs.228466/-. The Panchayat can invest more amount in fixed deposit and gain interest and increase revenue of Panchayat. Necessary action may be taken in this regards and compliance reported to audit.

Para 2 – Cash Book: The closing balance of Village Panchayat as per Cash Book is Rs.4445939.97 as on 31.3.2016. The details of closing balance is as follows:

Sr.No.	Name of the Bank	A/c No.	Balance as per		
			Cash Book	Pass Book	Difference
1	Central Bank of India	6100	2,28,466.00	2,28,466.00	-
2	State Bank of India	2924	3,32,029.00	3,32,029.00	-
3	Central Bank	7193	23,71,361.50	23,71,361.50	-
4	MadgaumUr.Co.Bank	SB/4295	79,089.22	79,089.22	-
5	Central Bank of India	6130	10,69,467.00	10,69,467.00	-
6	-do-	5439	94,853.00	94,853.00	-
7	HDFC Bank	6312	2,70,584.00	2,70,584.00	-
	Cash in hand		90.25		
	Closing balance		<u>44,45,939.97</u>		

Observations on Cash book

1. Cash book: Each and every entry receipt and payment side not certified by Secretary.
2. Village Panchayat has used 82 receipt books from 58/01 to 139/100 and unused books 11 nos. from 140 to 150.

Para 3 – Demand, collection and arrears of taxes: The position of taxes collected demand and balance of outstanding taxes as on 31/3/2016 are as follows:

Sr.No.	Type of taxes	Op.Balance	Current Demand	Collection	Bal as on 31/3/16.
1	House Tax	11,74,498.85	8,67,984/-	9,57,400/-	10,85,082.85
2	Light tax	98,188.50	82,160/-	95,444/-	84,904.50
3	Trade tax	5,41,173.00	2,77,100/-	2,04,225/-	6,14,048.00
4	Sign Board tax	22,540.00	3,100/-	1,540/-	24,100.00
5	Bullock Cart Tax	642.00	30/-	Nil	672.00
6	Cycle tax	16,203.00	20/-		16,203.00
		<u>18,53,245.35</u>	<u>12,30,394/-</u>	<u>12,58,629/-</u>	<u>18,25,010.35</u>

The various taxes collected by Panchayat is only 40.81% of the opening balance and current demand billed during the year 2015.16. The collection is good as compared to last year collection. The village Panchayat has to put in vigorous efforts to recover the long outstanding dues of taxes by invoking the provisions of Goa Panchayat Raj Act, by issuing demand notices to defaulters and recover the long outstanding dues of various taxes.

Para 4 – Market Auction: The Panchayat has conducted the auction for the collection of market, melas, fairs and festivals fees and pigs slaughters fees on 27.03.2015 in Panchayat Office at 10.30 a.m. vide Public notice no.VPC/2014-15/2577dt.20.03.2015. The initial bid for market auction was Rs.1,00,000/- and pig slaughter Rs.8000/- . In response to auction notice altogether 6 persons participated for market auction proceedings among which Shri. Antonio Dias who offered the highest bid amounting to Rs.1,12,000/- which was accepted by the Panchayat. As per terms and condition the total bid amount has been fully paid by the bidder Shri. Antonio Dias vide Rt.no.101/2 & 138/65 of Rs.56000/- each. Among 5 persons participated for pig slaughter auction Shri. Antonio

Dias offered his highest bid amounting to Rs.8300/- was accepted by the Panchayat. The bidder Shri. Antonio Dias has fully paid the bid amount as per terms and conditions vide Rt.Nos.101/1 & 138/66 of Rs.4150/- each respectively. Both the agreements between the two parties are signed on 27/03/2015 and are placed in the file.

Para 5 – Rental: The position of rent collected demand and outstanding balance as on 31.3.2016 are as follows:

Sr.No.	Name of lessee	Op.Bal.	Cur.demand	Collection	Bal.as on 31/3/16
1.	Veterinary Sub-Centre	19,661/-	12,720/-	-	32,381/-
2.	Telephone exchange	4,078/-	48,936/-	48,936/-	4,078/-
3.	-do-	4,005/-	24,000/-	24,822/-	3,183/-
4.	Electricity Dept.	13,400/-	80,400/-	72,226/-	21,574/-
		<u>41,144/-</u>	<u>1,66,056/-</u>	<u>1,45,984/-</u>	<u>61,216/-</u>

Village Panchayat has leased out its 4 premises on rental basis, two premises to BSNL, one to Elect. Dept. and one for Veterinary Sub-Centre. Necessary action may be taken to recover the outstanding arrears of rent by presenting pre-receipted bill to the concerned Department. Progress made in this regard may be intimated to audit.

Para 6 – Annual Action Plan: As required under Sect.238 of Goa Panchayat rules 1997, V.P. Curtorim has prepared the Annual Action Plan and submitted to Zilla Panchayat in prescribed format within the prescribed time.

Para 7 – Furnishing surety bond by V.P. Secretary: In spite of previous audit observations V.P. Secretary has not furnished the surety bond as required under Section 4(3) of Goa Panchayat rules 1999. The same may be obtained now without further delay and produced to audit.

Para 8 – Constitution of committees: As stated by Village Panchayat the following committees have been constituted by Panchayat:

1. Standing committee.
2. Supervisory committee.
3. Development committee.
4. Vigilance Committee.

Para 9 (a)-Construction Licences: The Village Panchayat has issued 41 construction licences and collected an amount of Rs.3,98,553/- towards licence fees for the year 2015-16. All the files are verified and the fees collected are found to be in order.

(b)Illegal construction: As per the register produced to audit there are altogether 26 illegal construction cases as on 31.3.2016 including 3 detected during 2015-16. Progress made in illegal construction may be shown to next audit.

Para 10 – Works: The Village Panchayat has executed 3 works during the year 2015-16. After scrutiny of work files the following observations noticed, to be complied.

1. Date of commencement/completion of works are not incorporated on work order.
2. Completion certificate not found in the file.
3. Passed for payment order in red ink not mentioned on bill copy.
4. Details of payment such as cheque no., date of issue of cheque with countersigned by competent authority are not recorded on bill copy.

Para 11 (a)-Departmental Inspection: BDO has not conducted any inspection of village Panchayat as against the prescribed 3 during the year 2015-16. The EO(VP) has conducted two inspections of Village Panchayat as against the prescribed 5. Shortfall of inspection brought to the notice of Director of Panchayat for necessary action.

(b) Gram Sabhas: The Village Panchayat has conducted 5 ordinary and 6 special gram-sabhas during the year 2015-16.

(c)Administrative report: The Village Panchayat has prepared the Administrative report and submitted the same to BDO and copy endorsed to audit.

Para 12 – Maintenance of Register:

(a) Pay Bill register: The Village Panchayat has maintained the pay bill register in prescribed format i.e. TR-22 A and found to be in order.

(b) Court case register: There are altogether 6 nos. court cases pending with Village Panchayat as on 31.3.2016. 5 cases are with Addl. Director of Panchayat and one case in High Court. The Village Panchayat has paid Rs.22,550/- as legal charges to Advocate.

(c) Property and Assets register: The Village Panchayat has maintained the register in prescribed format. The item which has to be shown dead stock register are recorded in this register. A separate dead stock register may be maintained. Annual physical verification be done and shown to audit.

(d) Security deposit/EMD register: The village Panchayat has maintained the security deposit/EMD register. The balance of security deposit outstanding as on 31.3.2016 is Rs.1,26,095/- and EMD outstanding balance is Rs.80121/-.

Para 13- (a)Service Book and leave accounts: The Village Panchayat has maintained the Service book and leave account of their regular staff. Same were checked and found to be complete. Necessary service verification may be done and shown to next audit.

(b) Salary reserve fund:
The Village Panchayat has created salary reserve fund, equivalent to 3 months salary of their regular staff. An amount of Rs.10.00 lakhs are invested by the panchayat as salary reserve fund and Reserve fund for Pensionery benefits.

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

Para 14 – Vouchers:

1. Vr.no.241 dtd.12/8/15 for Rs.70000/- paid to Curtorim Gymkhana towards sponsorship for Panchayat Cup football tournament. No approval found in the file.

NOTE: The Inspection report has been prepared on the basis of information furnished and made available by the Secretary of V.P. Curtorim-Goa. The Office of the Jt. Director of Accounts, South Branch, Margao disclaims any responsibility for any misinformation and/or non-information on the part of the auditee.


(Madhukar Kunkollenkar)
Dy. Director of Accounts/Insp.

(See Rule 21(a) and 25 of THE GOA PANCHAYAT (ACCOUNTS) ACT, 1997 AND CUSTODY OF FUND) RULES 1997

ANNUAL ACCOUNT OF INCOME AND EXPENDITURE OF CALCUTTA PANCHAYAT FOR THE YEAR 2015-2016

Particulars of Income	Amount	Particulars of Expenditure	Amount
Income		Expenditure	
1) Closing of the last year	43,17,842.13	Budget Head	
Budget Head		1) Administration	18,99,864.00
2) Grants from Government		2) Sanitation Public Health and Family Welfare	1,49,911.00
1) Special Health C. Comm. 94-2, 31, 244.00			
Salary Grants 4,14,000.00			
Mat. All. by Grants 8,50,000.00			
Grants by Special C. 1,00,000.00			
Biodiversity Grants 30,000.00			
3) Other Grants		3) Public Works	15,11,635.00
i) Local Authorities			
ii) Private Donations	21,000.00	4) Planning and Development	1,65,365.00
4) Proceeds of taxes fees etc under Sec. 153 of the Act	18,02,032.00	5) Social Welfare	60,690.00
5) Process of other loans etc.	-	6) Education and Culture	20,000.00
6) Sales Proceeds.	-	7) Rural Housing	-
7) Extraordinary	1,10,54,405.00	8) Drinking water	-
		9) Poverty alleviation Programs	1,95,000.00
		10) Libraries	22,000.00
		11) Rural Sanitation	1,04,309.00
		12) Construction and maintenance of slaughter house and cattle pounds	-
		13) Miscellaneous	3,37,009.20
		Expenditure Total	45,15,583.20
Total Receipts	46,43,681.00	Closing Balance	44,45,939.93
Grand Total	89,61,523.12	Grand Total	89,61,523.12

N.B. Details of Receipts and Expenditure of the items may be given separately.

Prmms

SARPANCH
V. P. CURTORIM

Prmms

SECRETARY
Village Panchayat Curtorim

DETAIL OF THE BALANCE

1. F.D.g Salary Refund	— 2,28,466.00 ✓
2. Cash in S.B.I. Current A/c	3,32,029.00 ✓
3. Cash in C.B.I. Current A/c	23,71,361.50 ✓
4. Cash in M.U.C. Current A/c	79,089.22 ✓
5. Cash in Salary Fund A/c	10,69,467.00 ✓
6. Cash in P.Y.K.K.A. A/c	94,853.00 ✓
7. Cash in HDFC A/c	2,70,584.00 ✓
8. Cash in hand	90.25 ✓
Total	44,45,939.97 ✓

DETAILS OF FUNDS

1. Govt. Grants	5,93,733.00
2. R.D.A. Grants	-
3. E.M.D.	80,121.00
4. Security	1,26,095.00
5. Income Tax	-
6. Royalty	-
7. Any other	-
8. Panchayat Fund	36,45,990.97
Total	44,45,939.97

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.
Book is due to be the reason that:-

Between the Pass Book and Cash

CERTIFICATE

I have examined the foregoing accounts and I have obtained all the information and explanation that I required and subject to the observation in the separate Audit Report dated certify as a result of my audit, that in my opinion, these accounts were properly drawn up so as to exhibit a true and fair view of the State of Affairs of the Panchayat according to the best of my information and explanations given to me and as shown by the books of the Panchayat.

Deputy Director of Accounts/Insp.
Government of Goa.

FORM NO. 10

(See Rule 21 [a])
Monthly / Annual / Account

of

ACCOUNT OF INCOME AND EXPENDITURE

of

Village Panchayat CURTORIM

for

The month of YEAR

2005

2006



No. VPc | Sp | 2016-17
Office of the Village Panchayat

CURTORIM, SALCETE, GOA

Date 05/4/2016

To,
The Block Development Officer

SALCETE BLOCK MARGAO GOA

Sub: Submission of Monthly / Annual
Account for 2015-16

Sir,

The Monthly / Annual account for the period shown above are sent herewith under Rule of the Village Panchayat Account and Audit and Custody Funds Rule 1997 for perusal.

Yours faithfully,

Secretary

Village Panchayat

SECRETARY

Village Panchayat Curtorim

Sarpanch

SARPANCH
Village **CURTORIM**
V. P. CURTORIM

Monthly / Annual Account of Income and

Particulars of Income	Amount	Particulars of Income	Amount
Income			
1) Closing of the last Month Year Budget Head	43,17,842.17	B / F	35,38,276.00
2) Grants from Government		5) Proceeds of other Loans etc.	
i) Special			
XIV TH F.M. COMM. Grants	2,71,244.00		
Salary Grants & v.p. Member	4,14,000.00		
Matching Grants	8,50,000.00		
Garbage disposal Grants	1,00,000.00		
ii) General			
Bio Diversity manage members.	30,000.00		
		6) Sale Proceeds	
3) Other Grants			
i) Local Authorities			
ii) Private Donations	71,000.00		
		7) Extraordinary Receipt	11,05,405.00
4) Proceeds of taxes fees etc. under Sec. 153 of the Act.	18,02,032.00	1) Utility charges -	2,44,720.00
1. House tax -	9,57,400.00	2) B/D. Sewer.	73,905.00
2. Light tax -	95,444.00	3) E.M. Deposits.	14,904.00
3. Trade tax -	2,04,225.00	4) Recoveries of fines.	140.00
4. Vehicle tax -	20.00	5) Sale of Tender form.	2400.00
5. Signboard tax -	1,540.00	6) Security deposits.	1,50,179.00
		7) Rent from Govt. Dept.	1,45,984.00
		8) Fee for cut. of electric	8571.00
		9) Ramdaya gaur hall	
		Sum of	84,500.00
	12,58,629.00	10) Income tax	
5. Permisssion fees	3,98,553.00	Deduct from	22,922.00
7. Market Auction.	1,36,500.00	11) Interest on bank.	1,68,152.00
8. Pig Slaughter Fee.	8,350.00	12) Royalty fees -	3875.00
		13) Sales tax -	57,303.00
		14) Transfer fees -	90,350.00
		15) One month emb.	37,500.00
			11,05,405.00
		Total Receipt	46,43,681.00
		Grand Total	89,61,523.17
	35,38,276.00		



Expenditure (Closing of the Current Month / Year Budget Heads)	Amount Particulars of Expenditure	Amount	Amount Particulars of Expenditure	B / F
1) Administration	1. Salary of members - 3,78,000.00	18,99,864.00	6) Education and culture	3,38,285.00
2) Salary of p. staff - 10,81,651.00	7) Rural Housing		70,000.00	
3) Postage & Telegrams - 1,550.00				
4) O.A./D.A. of staff - 2,490.00				
5) Office light bill - 22,328.00				
6) Printing & Bookbind - 14,470.00				
7) Advocate fees - 22,550.00				
8) Xerox & copying - 22,667.00				
9) Refreshments - 5,288.00				
10) Telephone bill - 2276.00				
11) Misc. conc. charges - 3600.00				
12) P.F. & Staff Salary 41,803.00				
13) Other misc. exp - 21,895.00				
14) Provident fund etc. 2,99,296.00				
2) Sanitation Public Health and Family Welfare	1,49,711.00	1,49,711.00	9) Poverty alleviation Programme	1,95,000.00
1) Wages & Sweeper - 1,39,000.00			10) Libraries - 1,95,000.00	22,000.00
2) Butchery dead dog - 400.00			11) Library Grants - 20,000.00	
3) Water supply - 9406.00			12) Newspaper bill - 2,000.00	
4) Purchase of pesticide - 905.00			13) Rural Sanitation	1,04,309.00
3) Public works - 1,49,711.00			1) Garbage disposal & cleanliness drive -	
1. Street light material - 2,99,958.00	15,11,635.00	15,11,635.00	11) Construction and maintenance of slaughter house and cattle pounds.	
2. Infra structure Dev. in Tribal area - 2,77,887.00				
3. G.I.P. works - 8,68,170.00				
4. opening & drainage - 45,000.00				
5. cutting & bushes - 15,300.00				
6. Developmental work from Government funds - 4,500.00				
7. Acquisition - 820.00				
4) Planning and Development	15,11,635.00	15,11,635.00	13) Miscellaneous	3,37,009.20
1) Maintenance of Prop & Assets - 36,311.00			1) Re fund G.M.D. - 18,916.00	
2) Maintenance of Conduits - 90,210.00			2) Re fund pwr. dep. - 1,06,406.00	
3) Maintenance of Computers - 38,844.00			3) Misc. expenses - 47,749.00	
5) Social Welfare	1,65,365.00	1,65,365.00	4) Bank Commission - 138.20	
1. Bahoadi Stunt - 30,650.00			5) Re fund excise grants - 61,213.00	
2. Ref. to V. B. & V. Member - 17,30.00			6) Re fund Income tax - 22,922.00	
3. Exp. during elec. holding - 8010.00			7) Re fund Salary tax - 57,303.00	
4. Contribution to Prof. - 10,030.00			8) Re fund Royalty - 6,112.00	
5. Exp. on Audit & Rectifying - 19,260.00			9) Green Sabha Exp. - 16,250.00	
	60,690.00	60,690.00	3) Re fund Expenditure total	45,15,583.20
			Closing Balance	44,45,939.92
			G. Total	89,61,523.12

SARPANCH
V. P. CURTORIM

SECRETARY
Village Panchayat Curtorim

Details of the Balance

F.D. OF SALARY RES. FUND - 2,28,466.00 ✓
CASH IN S.O.I. CURTORIM - 3,32,029.00 ✓
CASH IN C.O.I. CURTORIM - 23,71,361.50 ✓
CASH IN M.V.C. CURTORIM - 79,089.22 ✓
CASH IN SALARY FUND A/C - 10,69,467.00 ✓
CASH IN PYKKA A/C - 94,853.00 ✓
CASH IN H.D.F. A/C - 2,70,584.00 ✓
CASH in hand - 90.25 ✓

TOTAL 144,45,939.99 ✓

Seen & checked
24/10/16

Certified that the closing balance as shown in the account has been compared with that shown in the Book, Bank Book and found to be correct.


SARPANCH
V. P. CURTORIM

Difference if any

The difference of Rs. _____ between the Pass Book and Cash Book is due the reason that:

Sarpanch