

**LOCAL FUND AUDIT, KALAHANDI, ODISHA**

Audit Report No : 385128/AR/2018-2019-KALAHANDI

CATEGORY : N A C

**PARA: 1 TITLE SHEET**

1	Name of the Institution :	Kesinga NAC
2	Year of Accounts under Audit :	2017-2018
3	Name of the Local Authority during the year of A/Cs :	1.SRI DIPANKAR BISWAS, FROM 01.4.17 TO 01.08.17 2.SRI BISWAMBAR MISHRA, FROM 01.08.17 TO 31.03.18
	Name of the Local Authority at the time of Audit :	SRI BISWAMBAR MISHRA
4	Duration of Audit :	03-05-2018 To 29-05-2018 (Mandays Consumed :- 20)
5	Name of the Auditors :	KAMADEV DAS - Lead Auditor(03-05-2018 to 29-05-2018) SANA KUMAR JANI - Auditor(03-05-2018 to 29-05-2018)
6	Name of the Reviewing Officer :	BISHNU CH. MOHANTY(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	21-06-2018
8	Entry Conference Date :	03-05-2018
9	Exit Conference Date :	24-08-2018
10	Name of the District Audit Officer :	BIBHUTI BHUSAN RATH
11	Date of approval of report by District Audit Officer :	28-08-2018

**Para1.1 :- Demographic information:-**

Name Of The Institution	Area In sq Km	No of Ward	Population of the Institution					Female Population	Male Population
			S.C	S.T	Minority	General	Total		
Kesinga NAC	14.5	12	3661	2341	0	13237	19239	9844	9395

ASSETS AND LIABILITIES POSITION AS ON 31.03.2018	
PARTICULARS	AMOUNT(RS)
<b>ASSETS</b>	
Cash in hand/in Treasury/in Bank Accounts/in Post Office	133,055,569.53
Investment	-
Advance recoverable	2,584,905.00
Outstanding taxes & revenue internal sources	11,904,913.00
Loans recoverable	5,092.00
<b>TOTAL</b>	<b>14,75,50,480.00</b>
<b>LIABILITY</b>	
Unspent grant balance	82,605,586.00
Loan refundable	23,96,963.00
Unremitted Govt dues	619,348.00
Refundable SD/EMD	1,812,090.00
Unpaid salary ,wages	1,835,492.00
Unpaid electric charges ,water supply charges & Others	192,542.00
Contribution payable	
<b>TOTAL</b>	<b>8,94,62,021.00</b>
Assets over liability	<b>5,80,88,459.00</b>

Since, the Assets over Liabilities stands at Rs 5,80,88,459.00 which reflects the sound financial position of the NAC, the position maintained by the authority is appreciable.

I.	<b>OWN SOURCE REVENUE</b>	
I	<b>RATES AND TAXES</b>	
1	Tax on holdings	1,889,305.00
2	Water Tax	223,243.00
3	Lighting tax	1,288,942.00
4	Latrine tax	3,958.00
5	Rebat	-
	<b>TOTAL</b>	<b>3,405,448.00</b>
II	<b>LICENSE UNDER DANGER AND OFFENSIVE TRADE</b>	
1	License under D&O trade	78,800.00
2	Tax on Cart & Carriage	-
	<b>TOTAL</b>	<b>78,800.00</b>
III	<b>RECEIPT UNDER SPECIAL ACT</b>	
1	Cattle pound	-
2	Fine under special act	-
3	Water supply/Others	56,000.00
	<b>TOTAL</b>	<b>56,000.00</b>
IV	<b>REVENUE DERIVED FROM MUNICIPAL PROPERTIES APART FROM TAXATION.</b>	
1	Rent on building and lands	964,775.00
2	Rent of Office Quarter	13,440.00
3	Daily and Weekly market	360,000.00
4	Slaughter/Kanjia house fees	4,300.00
5	Lease of tanks	364,850.00
6	Donation for allotment of shop rooms	6,181,997.00
	<b>TOTAL</b>	<b>7,889,362.00</b>
V	<b>MISCELLANEOUS</b>	
1	Audit recovery	17,742.00
2	Warrant fee	2.00
3	Cost of saleable forms	412,010.00
4	Hire charges of Water Tanker/ Cess Pool/trolly	453,255.00
5	Approval building plan	536,659.00
6	Miscellaneous/Permission & Restoration of Tower/Forfited EMD of donation/Sale of Un-usebale	750,384.00



	assets	
7	Election	-
8	Hire charges of Kalyan Mandap/Town hall	69,000.00
9	Distress fees	20.00
10	Contractor Renewal/Licence fee	36,900.00
11	Census/SECC/BLO/Bio matric/NFSA	-
12	Interest received from Bank	3,557,889.00
	<b>TOTAL</b>	<b>5,833,861.00</b>
VI	<b>GOVERNMENT GRANTS</b>	
<b>GRANT UNDER THE 4TH STATE FINANCE COMMISSION</b>		
1	Moter Vehicle Tax Grant	1,549,000.00
2	Devolution Fund Grant	5,266,000.00
3	Octroi Grants(C.A)	15,741,000.00
4	Creation of Capital Assets Grant	949,000.00
5	Maintenance of Capital Assets	453,000.00
6	Street Lighting/ Electrification	-
7	Urban Sanitation	-
8	User end Metering	-
	<b>TOTAL</b>	<b>23,958,000.00</b>
<b>GRANT UNDER THE 14TH FINANCE COMMISSION</b>		
1	14th F.C. Basic Grant/13th FC	8,273,000.00
2	Performance Grant(13TH FC)	-
	<b>TOTAL</b>	<b>8,273,000.00</b>
<b>OTHER GRANT</b>		
1	Road Development Grant	-
2	Road Development grant Matching Contribution	-
3	Maintenance of Road & Bridges	2,203,000.00
4	Maintenance of Non-Residential Building	316,000.00
5	Performance Based Incentive(C & A)	-
6	Fair and Festival Grant	-
7	Park/,Greenery & Afforestation	-
8	NULM	390,000.00

9	MPLAD	-
10	MLALAD	-
11	WODC	-
12	Arrear Salary & DA	-
13	P.M.A.Y	-
14	B.R.G.F.	-
15	E.T.Grant	-
16	Addl. Central Assistance/ boundary wall for protection of govt. land	-
17	Const. of public toilet	-
18	Swachh Bharat Mission(IHHL,CT,PT,IEC,CB & AE)etc	5,840,350.00
19	Community Toilet(SBM)	-
20	Protection & conservation of Water Bodies	-
21	Solid Waste Management grant/Interagrated Low Cost Sanitation	-
22	Development of Kalyan Mandap/Town Hall	-
23	Special Grant CC Road	-
24	Construction of AWC	-
25	Special Problem Fund	-
26	Creation of capital assets under Devolution	-
27	Compensation for arrear pension and basic services fund	7,194,000.00
28	Honararium ,sitting fees,Ta/DA etc elected representatives fund	45,000.00
29	Pension/Gratuityfund	-
30	Aahhar Centre in Kesinga NAC	-
31	Stadium Fund	-
32	Amruta Dhara fund	320,000.00
33	Harishchandra Sahayata Yojana Fund	200,000.00
34	NFBS Fund	300,000.00
35	MBPY/NSAP Fund	7,531,418.00
	<b>TOTAL</b>	<b>24,339,768.00</b>
VIII	<b>EXTRA ORDINARY AND DEBTS.</b>	
1	C.P.F	786207.00
2	EPF	273,478.00
3	P.R.S.	411,000.00



		393,219.00
4	Income Tax	
5	Cost of stock and store articles(ECG Bag)	39443.00
6	Refund & Adjustment of Advance	1,542,500.00
7	Security deposit	1,812,090.00
8	L.I.C.	399,047.00
9	S.B./UCO loan of staff	631,958.00
10	Royalty	367,318.00
11	G.I.S.	-
12	Sale Tax/GST	198,215.00
13	Professional Tax	75,050.00
14	Cess	190,740.00
	<b>TOTAL</b>	<b>7,120,265.00</b>
	<b>GRAND TOTAL</b>	<b>80,954,504.00</b>

**18.2 - HEAD WISE DETAILS OF EXPENDITURE FOR THE YEAR 2017-18**

**DETAILS OF HEAD WISE EXPENDITURES OF KESINGA NAC FOR THE YEAR 2017-18.**

Sl.No.	Head of Expenditure	Actual expenditure for the year 2017-18
1	2	
I(A)	<b>GENERAL ESTABLISHMENT EXPENDITURE</b>	768,488.00
1	Pay	189,033.00
2	Grade Pay	1,020,924.00
3	D.A.	-
4	Conveyance allowance	-
5	Medical Claim	
6	Travelling Allowance	5,968,318.00
7	Pension/Arrear Pension/Gratuity/LSPC	-
8	EPF	46,650.00
9	Allowance to Chairperson/ Vice- Chairperson & Councillors	
10	House Rent	37,272.00
11	Contingent	129,919.00
12	Arrear Salary of all category of staff	5,580,971.00

13	Pension Contribution	59,233.00
	<b>TOTAL</b>	<b>13,800,808.00</b>
<b>I(B)</b>	<b>COLLECTION ESTABLISHMENT</b>	
1	Pay	121,140.00
2	Grade Pay	22,800.00
3	D.A.	199,799.00
4	Medical Claim	-
5	Conveyance allowance	-
6	Travelling Allowance	-
7	Contingent	-
8	House Rent	7,198.00
9	Pension Contribution	21,592.00
	<b>TOTAL</b>	<b>372,529.00</b>
<b>I(c)</b>	<b>OCTROI ESTABLISHMENT</b>	
1	Pay	1,079,271.00
2	Grade Pay	209,759.00
3	D.A.	1,759,118.00
4	Medical Claim	-
5	Conveyance allowance	11,180.00
6	Contingent	-
7	House Rent	64,042.00
8	Travelling Allowance	-
9	Pension Contribution	177,895.00
	<b>TOTAL</b>	<b>3,301,265.00</b>
<b>II</b>	<b>PUBLIC SAFETY</b>	
1	Extension of street Light	-
2	Maintenance street Light	1,130,859.00
3	Destruction of Stry Dogs	-
4	Pay (Lineman)	169,300.00
5	Grade Pay	-
6	D.A.	-
7	Medical Claim	-
8	House Rent	-
9	EPF	22,314.00
	<b>TOTAL</b>	<b>1,322,473.00</b>
<b>III</b>	<b>PUBLIC HEALTH</b>	
1	Epidemic Charges	-
2	Construction of drains & others	3,779,537.00
3	Other sanitary arrangement	924,301.00



4	Water Supply and maintenance	382,800.00
5	Pay	1,505,966.00
6	Grade Pay	285,147.00
7	D.A.	2,066,452.00
8	Medical Claim	-
9	House Rent	17,535.00
10	C.A	2,640.00
11	Leave salary	-
12	Contingent	-
13	Fair and Festival	-
14	EPF	-
15	Pension Contribution	208,642.00
	<b>TOTAL</b>	<b>9,173,020.00</b>
<b>IV</b>	<b>PUBLIC CONVENIENCE</b>	
1	Maintenance of Kine House	-
2	Maintenance of Slaughter house	-
3	Allowance to V.A.S.	960.00
4	Maint. Of Tanks and Wells	-
5	Maintenance of Park	-
6	Library/ Reading room/ Advertisement charges	242,826.00
	<b>TOTAL</b>	<b>243,786.00</b>
<b>V</b>	<b>PUBLIC WORKS</b>	
1	Pay	319,860.00
2	Grade Pay	94,800.00
3	D.A.	448,426.00
4	House Rent	15,839.00
5	EPF	36,860.00
6	Medical Claim	-
7	Conveyance allowance	4,200.00
8	Travelling Allowance	-
9	Pension Contribution	20,261.00
	<b>GRANT EXPENDITURE</b>	
10	Motor Vehicle Tax	1,532,275.00
11	Devolution of Fund	4,442,004.00
12	Creation of Capital Assets	-
13	Maintenance of Capital Assets	446,400.00
14	Street Lighting/Electrification	-
15	Urban Sanitation	-
16	User end Metering	-
17	13th Finance Commission	-



18	14th Finance Commission	2,701,334.00
19	Performance Grant(13th FC)	345,472.00
20	Road Development grant	1,541,347.00
21	Road Development grant Matching Contribution	-
22	Construction of Concrete Road (Spl. Grant)	-
23	Development of Kalyan Mandap/ Town Hall	-
24	13th Finance Commission Grant-Roads & Bridges	98,000.00
25	Maintenance of Road & Bridges	2,109,000.00
26	Maintenance of Non-Residential Building	-
27	Performance based incentive(C & A)	257,098.00
28	Park,greenary & aforsation	-
29	AWC	211,115.00
30	Stadium	-
31	MP LAD	-
32	WODC	-
33	Ahhar Centre	-
34	B.R.G.F.& Interest money	-
35	B.R.G.F. Interest money refund	-
36	Protection & conservation of water bodies	253,566.00
37	Const. of Public toilet/Community toilet(SBM)	718,383.00
38	Addl. Central Assistance/ Const.of of boundary wall for protection of govt. land	-
39	E.T.Grant	-
40	Solid Waste Management	2,571,385.00
41	Swachh Bharat Missision(IHHL & others)	864,322.00
42	Special Problem Fund	99,500.00
	Amrutadhara	620,000.00
	Public Toilet	462,000.00
	<b>SOCIAL SECURITY EXPENDITURE</b>	
43	Harishchandra Sahayata Yojana Fund	198,000.00
44	NFBS Fund	480,000.00
45	MBPY/NSAP Fund	6,827,000.00
	<b>TOTAL</b>	<b>27,718,447.00</b>
<b>VI</b>	<b>Proverty Allivation Programme(NULM/OULM)</b>	
1	OULM	33,371.00
	NULM	120,000.00
2	Pay(Community Organiser Salary)	115,880.00

3	Grade Pay	33,600.00
4	D.A.	-
5	House Rent	-
6	Medical Claim	-
7	Conveyance allowance	6,000.00
8	Travelling Allowance	-
9	Contingent	-
10	EPF	19,295.00
	<b>TOTAL</b>	<b>328,146.00</b>
<b>VII</b>	<b>PUBLIC WORKS (B.R.G.F.Establishment)</b>	
1	Pay	412,660.00
2	Grade Pay	84,000.00
3	D.A.	-
4	House Rent	-
5	Medical Claim	-
6	Conveyance allowance	8,400.00
7	Travelling Allowance	-
8	Contingent	-
9	EPF	64,557.00
	<b>TOTAL</b>	<b>569,617.00</b>
<b>VIII</b>	<b>MISCELLANEOUS</b>	
1	Payment of interest and principal of government loan	-
2	Law charges	11,500.00
3	Stationary and printing	140,799.00
4	Disposal of unclaimed dead body	2,986.00
5	Liveries to staff	34,644.00
6	Reception of VIPs	-
7	Fair and Festival	-
8	Election	8,000.00
9	Miscellaneous	7,26,346.86
10	SECC/Census/Adhar/Red Cross	-
	<b>TOTAL</b>	<b>924,275.86</b>
<b>IX</b>	<b>EXTRA ORDINARY &amp; DEBT</b>	
1	C.P.F	786207.00
2	EPF	273,478.00
3	P.R.S.	411,000.00
4	Income Tax	391,412.00
5	Advance	1,536,500.00
6	Security Deposit& Cost of material	901155.00
7	L.I.C.	399,047.00



8	Royalty	358,475.00
9	SBI/UCO/other loan	631,958.00
10	GIS	25,000.00
11	Sale Tax/GST	198,215.00
12	Profession Tax	75,150.00
13	Cess	184,046.00
	<b>TOTAL</b>	<b>6,171,643.00</b>
	<b>GRAND TOTAL</b>	<b>63,926,009.86</b>