

**LOCAL FUND AUDIT, KALAHANDI, ODISHA**

CATEGORY : N A C

Audit Report No : 269478/AR/2016-2017-KALAHANDI

**PARA: 1 TITLE SHEET**

1	Name of the Institution :	Kesinga NAC
2	Year of Accounts under Audit :	2015-2016
3	Name of the Local Authority during the year of A/Cs :	SRI MOTILAL SAHOO,EO 01-04-2015 TO 28-03-2016 SRI BODHAN SAHU,I/C H.A 29-03-2016 TO 31-03-2016
	Name of the Local Authority at the time of Audit :	DIPANKAR BISWAS,EO
4	Duration of Audit :	28-01-2017 To 25-02-2017 (Mandays Consumed :- 18.5)
5	Name of the Auditors :	JAYA KRISHNA PANDA - Lead Auditor(28-01-2017 to 25-02-2017) SANA KUMAR JANI - Auditor(28-01-2017 to 25-02-2017)
6	Name of the Reviewing Officer :	DINABANDHU BEHERA(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	10-03-2017
8	Entry Conference Date :	16-01-2017
9	Exit Conference Date :	12-04-2017
10	Name of the District Audit Officer :	BIBHUTI BHUSAN RATH
11	Date of approval of report by District Audit Officer :	17-04-2017

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

Statement showing the details of Receipts and Expenditure  
for the year 2015-16 on the account of Kesinga,NAC

## (A)Receipts:-

SL No	Head of Receipt	Receipt for the Year 2015-16
<b>I Rate and Taxes:-</b>		
1	Holding tax	899,614.00
2	Latrine tax	2,412.00
3	Light tax	708,063.00
4	Water tax	138,011.00
	<b>Total</b>	<b>1,748,100.00</b>
<b>II License &amp; other fees:-</b>		
1	D & O Trade	66,420.00
2	Slaughter house	-
	<b>Total</b>	<b>66,420.00</b>
<b>III Revenue derived from NAC Properties:-</b>		
1	Market fees	510,575.00
2	lease of Tank and property	56,725.00
3	Rent on building	1,142,250.00
4	Cart and carriage	7615.00
5	Hire charges of Kalyan Mandap/Town hall(Misc)	156,500.00
6	Cess poll(Misc)	35,636.00
	<b>Total</b>	<b>1,909,301.00</b>

<b>IV</b>	<b>Receipt from special Act:-</b>	
	1 Cattle house(Misc)	-
	2 Fine under special act	-
	3 Service -cum- energy fees	-
	4 Donation form shop room(Misc)	938,000.00
	5 water supply and other(Misc)	226,400.00
	<b>Total</b>	<b>1,164,400.00</b>
<b>V</b>	<b>Grants &amp; contribution:-</b>	
	1 Road maintenance (hard case)	-
	2 T.F.C(R & B, NRB)	-
	3 Festival grants	-
	4 Compensation and Assignment Grant	14,347,000.00
	5 Creation of Capital Assets Grant	960,000.00
	6 Maintenance of Capital Assets	457,000.00
	7 Provision of User end Metering	1,500,000.00
	8 Creation of capital assets under Devolution	3,000,000.00
	9 Compensation for arrear pension and basic services fund received	14,770,000.00
	10 Honararium ,sitting fees, Ta/DA etc elected representatives fund received	58,000.00
	11 Aahhar Centre in Kesinga NAC	1,000,000.00
	12 MPLAD	-
	13 CRF/FDR	-
	14 SJSRY	-
	15 ZSS	-
	16 E. Tax	-
	17 Road development	1,429,000.00
	18 BRGF	-
	19 BKBK	-
	20 Light and electrification	-
	21 Basic urban service duty	-
	22 Const. of Boun dry wall	-
	23 Protection & conservation of water bodies	-
	24 Park, greenary and afforestation	-
	25 Non-Residential building(Maintenance)	300,000.00
	26 Maintenance of Road & Bridges	2,203,000.00
	27 MLALAD	-
	28 14th FCA (Basic grant)	5,345,000.00
	29 WODC	2,500,000.00
	30 Performance based incentive of ULB	2,033,000.00
	31 Performance Grant(13TH FC)	385,000.00
	32 Public toilet	-
	33 Solid and waste management	1,715,000.00
	34 Motor Vehicle tax	1,301,000.00
	35 Devolution of fund for maintenance and imp. Street light	-

36	Devolution of fund for const. of Kalyan Mandap	-
37	Devolution of fund for imp. Water supply	-
38	Devolution of fund	5,294,000.00
39	Harish Chandra sahayata	184,000.00
40	Special Problem Fund	-
41	AWC Grant	-
42	Special Const. of CC Road	-
43	National Family Benefit Scheme(MPBPY)	260,000.00
44	OULM	979,000.00
45	Swachha Bharat Mission(IHHL,CB & IEC)	4,495,328.00
46	Community Toilet(SBM)	873,438.00
47	TA received from SUDA	4,500.00
48	OAP/ODP/NOAP	7,673,200.00
49	Pension/Gratuity	210,000.00
50	Census/Election roll/SECC-2011/Others	172,800.00
	<b>Total</b>	<b>73,449,266.00</b>
VI	<b>Miscellaneous:-</b>	
1	Saleable form	223,440.00
2	Hire charges of water Tanker	5,500.00
3	Other (Warrant & Election),	-
4	RCS, Bhawanipatna	-
5	Building plan approval	381,604.00
6	Renewel of license	7,000.00
7	Audit recovery	16,134.00
8	Interest from Pass Book	1,914,218.00
9	R.T.I application fees	-
10	Diversion(Development Fee A/c)	-
11	Diversion(Harshchandra sahayata A/c)	-
12	Subsidy	-
13	Consumer awarness day	-
14	Misc.	104,381.00
15	Other Fess and Charges	-
16	Sale of Bitumen/drims/Empty Gunney bag	-
17	Permission Fees	-
18	Sale of Scarp	400.00
	<b>Total</b>	<b>2,652,677.00</b>
VII	<b>Extra ordinary debt:-</b>	
1	C.P.F/GPF/EPF	928,018.00
2	Income Tax	280,896.00
3	Cost of materials	57,370.00
4	SD/EMD/ISD/APS	1,104,808.00
5	L.I.C	337,583.00
6	Bank loan	892,798.00

7	Royalty	381,827.00
8	Profession Tax	69,800.00
9	Ost/VAT	1,110,091.00
10	Cost of E.G bags	-
11	Advance adjusted	1,960,054.00
12	L.F.S pension	-
13	Non-L.F.S Pension	-
14	Cess	256,473.00
15	GIS	-
16	House Rent from Staff Quarter	13,440.00
17	Misc. Receipt(with held & others)	112,855.00
18	PRS	398,000.00
	<b>Total</b>	<b>7,904,013.00</b>
	<b>Grand Total</b>	<b>88,894,177.00</b>

**18.2 - Statement showing the details of Expenditure for the year 2015-16 on the account of Kesinga,NAC**

**Statement showing the details of Expenditure  
for the year 2015-16 on the account of Kesinga,NAC**

	<b>(B) Expenditure:-</b>	
<b>I</b>	<b>General Administration:-</b>	
1	Pay of Staff	7,14,594.00
2	D.A of Staff	9,00,259.00
3	Medical allowance	6,000.00
4	C.A of Staff	5,700.00
5	House rent	37,958.00
6	T.A of Staff	11,940.00
7	Contingency	6,23,342.00
8	Pension/L.S/Gratuity	46,85,528.00
9	Allowance to Chairperson/Vice Chaiperson	52,270.00
10	Pension contribution	92,993.00
11	Grade pay	1,61,163.00
12	EPF	-
13	CPF	-
	<b>Total</b>	<b>72,91,747.00</b>
<b>II</b>	<b>Octroi establishment:-</b>	
1	Pay	1,12,880.00
2	D.A	1,60,114.00

		3,591.00
3	T.A	
		6,790.00
4	House rent	
		1,200.00
5	Medical allowance	
6	Contingency	
		1,200.00
7	Conveyance allowance	
		22,800.00
8	Grade pay	
		20,352.00
9	Pension contribution	
	<b>Total</b>	<b>3,28,927.00</b>
<b>III</b>	<b>Tax establishment:-</b>	
		10,18,071.00
1	Pay	
		14,42,762.00
2	D.A	
3	T.A	
		13,080.00
4	C.A	
		60,478.00
5	House rent	
		12,000.00
6	Medical allowance	
		2,09,490.00
7	Grade pay	
		1,75,332.00
8	Pension contribution	
	<b>Total</b>	<b>29,31,213.00</b>
<b>IV</b>	<b>Public Safety:-</b>	
		21,94,509.00
1	Extension/Maintenance of street light	
		1,00,257.00
2	Pay of Electrician	
	<b>Total</b>	<b>22,94,766.00</b>
<b>V</b>	<b>Public health:-</b>	
		21,05,629.00
1	Sanitation arrangement	
		3,06,624.00
2	Water supply and others	
		15,81,552.00
3	Pay of Staff	
		22,00,359.00
4	D.A	
		19,200.00
5	Medical allowance	
		3,20,469.00
6	Grade pay	
		2,640.00
7	C.A	
		20,937.00
8	House rent	
		9,45,010.00
9	Drain work	
		33,259.00
10	Leave Salary	
		2,67,430.00
11	Pension contribution	
		-
12	Others	
	<b>Total</b>	<b>78,03,109.00</b>
<b>VI</b>	<b>Public Conveyance:-</b>	
		960.00
1	Remuneration to VAS	
		1,97,347.00
2	Library/ Reading room/ Advertisement charges	
		-
3	Maintenance of Tanks/wells	
		1,260.00
4	Maintenance of Park ,Road & bridges and building & slaughter house	
	<b>Total</b>	<b>1,99,567.00</b>

<b>VII</b>	<b>Public works establishment:-</b>	
	1 Pay of Staff	4,02,526.00
	2 D.A	2,59,972.00
	3 House rent	11,088.00
	4 Store Suspense	
	5 Medical allowance	1,400.00
	6 Grade pay	94,800.00
	7 T.A of Staff	42,480.00
	8 EPF	23,730.00
	9 CA	5,950.00
	10 Pension contribution	18,635.00
	<b>Total</b>	<b>8,60,581.00</b>
<b>VIII</b>	<b>Poverty Alleviation Programme(OULM)</b>	
	1 NULM/OULM	
	2 Pay(Community Organiser Salary)	1,08,000.00
	3 Grade Pay	-
	4 D.A.	-
	5 House Rent	-
	6 Medical Claim	-
	7 Conveyance allowance	6,000.00
	8 Travelling Allowance	1,914.00
	9 Contingent	-
	10 EPF	14,728.00
	<b>TOTAL</b>	<b>1,30,642.00</b>
<b>IX</b>	<b>PUBLIC WORKS (B.R.G.F.Establishment)</b>	
	1 Pay	4,03,200.00
	2 Grade Pay	50,400.00
	3 D.A.	-
	4 House Rent	-
	5 Medical Claim	-
	6 Conveyance allowance	8,400.00
	7 Travelling Allowance	13,650.00
	8 Contingent	-
	9 EPF	55,000.00
	<b>TOTAL</b>	<b>5,30,650.00</b>
<b>X</b>	<b>Public works development and others:-</b>	
	1 Compensation and assignment grants(PL)	9,61,555.00
	2 MPLAD	5,38,097.00
	3 Road maintenance (Hard case)	
	4 Road maintenance (Normal)	
	5 Misc.	
	6 SJSRY	

7	WODC	5,00,000.00
8	Festival grant	50,000.00
9	Light and electrical charges	
10	TFC (Roads and Bridges)	11,31,105.00
11	TFC(Non Residential Building)	
12	TFC(Basic Grant)	
13	Annual Maintenance of Road & Bridges	16,97,314.00
14	13th FC(General Performance Basic grant)	30,59,757.00
15	14th FC(General Performance Basic grant)	1,76,374.00
16	Election	
17	Road development	16,53,958.00
18	I.D.S.M.T (Normal)	
19	Const. of boundary wall	
20	Performance based incentive	
21	Building	
22	B.R.G.F	52,61,034.00
23	B.K.B.K	
24	MLALAD	
25	Protection of water bodies	17,28,660.00
26	Stock and store	
27	Special for const. of CC road	
28	Devolution Fund	33,23,059.00
29	Motor Vehicle Tax Grant	5,82,147.00
30	Park, Greenery	
31	Harish Chandra sahayata	1,83,000.00
32	AWC	8,20,278.00
33	Development Fee	
34	Special Problem fund	29,37,317.00
35	NFBS Scheme	2,80,000.00
36	Solid waste management Grant	4,34,100.00
37	Swachh Bharat Mission	11,47,401.00
38	MBPY/NSAP/ODP etc.	72,83,100.00
	<b>Total</b>	<b>3,37,48,256.00</b>
<b>XI</b>	<b>Miscellaneous:-</b>	
1	Law charges	12,000.00
2	Stationary & printing charges	7,000.00
3	Liveries for staff	37,381.00
4	Interest & Cheque books charges of BC	98,650.50
5	Subsidy	-
6	R.T.I	-
7	VIP expenses	-
8	Others	91,232.00
9	Fair & festival	-



		-
10	Literary & news paper	1,60,250.00
11	Census/Electoral Roll & others	
12	Wages	4,06,513.50
	<b>Total</b>	9,28,018.00
<b>X</b>	<b>Extra ordinary and debt:-</b>	
1	C.P.F/GPF/EPF	-
2	G.I.S	3,98,000.00
3	PRS	2,80,896.00
4	Income Tax	8,92,798.00
5	Bank loan	3,37,583.00
6	LIC	20,81,000.00
7	Advance	11,39,152.00
8	SD/EMD/ISD	-
9	OAP/NOAP	11,10,091.00
10	OST/VAT	69,800.00
11	Professional Tax	3,81,827.00
12	Royalty	-
13	Pension to Non-LFS/LFS	2,56,473.00
14	Cess	-
15	Others	-
16	Leave Salary	-
17	Revised Pay arrear	78,75,638.00
	<b>Total</b>	6,44,01,609.50
	<b>Grand Total</b>	