

LOCAL FUND AUDIT, KALAHANDI, ODISHA

CATEGORY : N A C

Audit Report No : 371018/AR/2017-2018-KALAHANDI

PARA: 1 TITLE SHEET

1	Name of the Institution :	Kesinga NAC
2	Year of Accounts under Audit :	2016-2017
3	Name of the Local Authority during the year of A/Cs :	1.Sri Bodhan Sahu, Head Asst, In charge E.O from 01.04.2016 to 21.04.2016 2. Sri Lambodhar Dharua , From 22.04.16 to 24.07.2016 3.Dri Dipankar Biswas, From 25.07.16 to 31.03.2017
	Name of the Local Authority at the time of Audit :	1.Sri Biswambar Mishra
4	Duration of Audit :	09-03-2018 To 31-03-2018 (Mandays Consumed :- 19)
5	Name of the Auditors :	CHAKRADHAR DASH - Lead Auditor(09-03-2018 to 31-03-2018) SANA KUMAR JANI - Auditor(09-03-2018 to 31-03-2018)
6	Name of the Reviewing Officer :	BISHNU CH. MOHANTY(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	05-04-2018
8	Entry Conference Date :	28-02-2018
9	Exit Conference Date :	
10	Name of the District Audit Officer :	BIBHUTI BHUSAN RATH
11	Date of approval of report by District Audit Officer :	13-04-2018

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

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27/3/18
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Commission of Local Fund Audit

						6,58,000									
12.13	WODC	20,41,513		20,41,513	10,00,000	10,41,513	15,00,000	49	3	0	3	1	2	33	
12.14	AWC	5,15,000		5,15,000	2,81,385	2,33,615	2,81,385	55	1	0	1	1	0	100	
12.15	Public Toilet	13,86,000		13,86,000		13,86,000			4	0	4	0	4	0	
12.16	Festival Grant						50,000		0	0	0	0	0		
12.17	Amrutadhara Project		3,00,000	3,00,000		3,00,000			0	2	2	0	2	0	
12.18	Aahar Kendra	10,00,000	10,00,000	20,00,000	20,00,000			100	0	1	1	1	0	100	
12.19	Stadium Fund		20,00,000	20,00,000	20,00,000		20,00,000	100	0	1	1	1	0	100	
12.20	Payment of pension		10,00,000	10,00,000		10,00,000			0	0	0	0	0		
	GRAND TOTAL	5,92,64,484	5,31,40,211	11,24,04,695	3,12,70,872	8,11,33,823	4,75,55,211		86	83	169	61	108		

NB- The receipt and expenditure as regard the scheme of MPLAD and SJSRY has been made during the year 2016-17 . Hence no Comments

PARA: 18 MISCELLANEOUS

18.1 - Details of receipt position of Kesinga NAC for the year 2016-17

Sl.No	Head of Receipts	Actual receipt for the year 2016-17
	2	3
I.	OWN SOURCE REVENUE	
I	RATES AND TAXES	
1	Tax on holdings	13,67,439.00
2	Water Tax	1,30,578.00
3	Lighting tax	7,84,666.00
4	Latrine tax	612.00
5	Rebat	0.00
	TOTAL	22,83,295.00
II	LICENSE UNDER DANGER AND OFFENSIVE TRADE	

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 N.A.C. Kesinga
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1	License under D&O trade	43,540.00
2	Tax on Cart & Carriage	0.00
	TOTAL	43,540.00
III	RECEIPT UNDER SPECIAL ACT	
1	Cattle pound	0.00
2	Fine under special act	0.00
3	Water supply/Others	17,300.00
	TOTAL	17,300.00
IV	REVENUE DERIVED FROM MUNICIPAL PROPERTIES APART FROM TAXATION.	
1	Rent on building and lands	10,81,116.00
2	Daily and Weekly market	8,42,672.00
3	Slaughter fees	0.00
4	Lease of tanks	2,80,075.00
5	Donation for allotment of shop rooms	8,48,622.00
	TOTAL	30,52,485.00
V	MISCELLANEOUS	
1	Audit recovery	70,453.00
2	Warrant fee	
3	Cost of saleable forms	2,20,250.00
4	Hire charges of Water Tanker/ Cess Pool/trolley	78,930.00
5	Approval building plan	6,85,250.00
6	Miscellaneous/User charges	21,950.00
7	Election	
8	Hire charges of Kalyan Mandap/Town hall	40,000.00
9	Distress fees	0.00
10	Contractor Renewal/Licence fee	60,400.00
11	Census/SECC/BLO/Bio metric/NFSA	0.00
12	Interest received from Bank	28,39,305.00
	TOTAL	40,16,538.00
VI	GOVERNMENT GRANTS	
GRANT UNDER THE 4TH STATE FINANCE COMMISSION		
1	Moter Vehicle Tax Grant	14,21,000.00

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2	Devolution Fund Grant	53,15,000.00
3	Octroi Grants(C.A)	1,44,70,000.00
4	Creation of Capital Assets Grant	9,60,000.00
5	Maintenance of Capital Assets	4,58,000.00
6	Street Lighting/ Electrification	0.00
7	Urban Sanitation	0.00
8	User end Metering	0.00
	TOTAL	2,26,24,000.00
GRANT UNDER THE 14TH FINANCE COMMISSION		
1	14th F.C. Basic Grant/13th FC	74,68,000.00
2	Performance Grant(13TH FC)	0.00
	TOTAL	74,68,000.00
OTHER GRANT		
1	Road Development Grant	24,57,000.00
2	Road Development grant Matching Contribution	2,73,000.00
3	Maintenance of Road & Bridges	22,03,000.00
4	Maintenance of Non-Residential Building	3,16,000.00
5	Performance Based Incentive(C & A)	0.00
6	Fair and Festival Grant	0.00
7	Park, Greenery & Afforestation	0.00
8	NULM/OULM	0.00
9	MPLAD	0.00
10	MLALAD	0.00
11	WODC	0.00
12	Arrear Salary & DA	0.00
13	P.M.A.Y	0.00
14	B.R.G.F.	0.00
15	E.T.Grant	0.00
16	Addl. Central Assistance/ boundary wall for protection of govt. land	0.00
17	Const. of public toilet	0.00
18	IHHL(SBM)	20,23,785.00
19	Community Toilet(SBM)	0.00

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20	Protection & conservation of Water Bodies	0.00
21	Solid Waste Management grant/Interagrated Low Cost Sanitation	17,20,000.00
22	Development of Kalyan Mandap/Town Hall	0.00
23	Special Grant CC Road	0.00
24	Construction of AWC	0.00
25	Special Problem Fund	0.00
26	Creation of capital assets under Devolution	0.00
27	Compensation for arrear pension and basic services fund	97,05,000.00
28	Honararium ,sitting fees,Ta/DA etc elected representatives fund	50,426.00
29	Pension/Gratuityfund	10,00,000.00
30	Aahhar Centre in Kesinga NAC	10,00,000.00
31	Stadium Fund	20,00,000.00
32	Amruta Dhara fund	3,00,000.00
33	Harishchandra Sahayata Yojana Fund	1,00,000.00
34	NFBS Fund	6,00,000.00
35	MBPY/NSAP Fund	88,85,600.00
	TOTAL	3,26,33,811.00
VIII	EXTRA ORDINARY AND DEBTS.	
1	C.P.F	7,72,747.00
2	EPF	2,25,447.00
3	P.R.S.	4,10,000.00
4	Income Tax	1,88,624.00
5	Cost of stock and store articles(ECG Bag)	20,028.00
6	Refund of Advance	12,00,250.00
7	Security deposit	13,23,249.00
8	L.I.C.	3,93,976.00
9	S.B.I/UCO loan of staff	8,73,443.00
10	Royalty	3,31,914.00
11	G.I.S.	0.00
12	Sale Tax/GST	5,32,872.00
13	Professional Tax	73,800.00

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14	Cess	7,26,831.00
	TOTAL	70,73,181.00
	GRAND TOTAL	7,92,12,150.00

18.2 - The details of expenditure on the accounts of Kesinga NAC for the year 2016-17

Sl.No.	Head of Expenditure	Actual expenditure for the year 2016-17
1	2	3
I(A)	GENERAL ADMINISTRATION EXPENDITURE	
1	Pay	6,56,449.00
2	Grade Pay	1,77,341.00
3	D.A.	8,20,961.00
4	Conveyance allowance	475.00
5	Medical Claim	-
6	Traveling Allowance	1,32,716.00
7	Pension/Gratuity/LSPC	34,91,017.00
8	EPF	-
9	Allowance to Chairperson/ Vice- Chairperson & Councillors	32,152.00
10	House Rent	33,498.00
11	Contingent	99,012.00
12	Arrear Salary and DA of all category of staff	2,51,187.00
13	Pension Contribution	37,198.00
	TOTAL	57,32,006.00
I(B)	COLLECTION OF TAXES AND FEES	
1	Pay	1,16,280.00
2	Grade Pay	22,800.00
3	D.A.	1,71,768.00
4	Medical Claim	-
5	Conveyance allowance	600.00
6	Travelling Allowance	1,358.00
7	Contingent	-
8	House Rent	6,960.00

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9	Pension Contribution	20,868.00
	TOTAL	3,40,634.00
I(c)	COLLECTION OF OCTROI ESTABLISHMENT	
		9,71,789.00
1	Pay	1,97,576.00
2	Grade Pay	14,43,557.00
3	D.A.	-
4	Medical Claim	16,650.00
5	Conveyance allowance	-
6	Contingent	58,502.00
7	House Rent	-
8	Travelling Allowance	1,58,514.00
9	Pension Contribution	28,46,588.00
	TOTAL	
II	PUBLIC SAFETY	
1	Extension of street Light	20,34,752.00
2	Maintenance street Light	-
3	Destruction of Stry Dogs	79,627.00
4	Pay (Lineman)	-
5	Grade Pay	-
6	D.A.	-
7	Medical Claim	-
8	House Rent	10,516.00
9	EPF	21,24,895.00
	TOTAL	
III	PUBLIC HEALTH	
1	Epidemic Charges	15,86,513.00
2	Construction of drains & others	12,94,576.00
3	Other sanitary arrangement	3,22,112.00
4	Water Supply and maintenance	15,78,994.00
5	Pay	3,25,535.00
6	Grade Pay	20,86,076.00
7	D.A.	-
8	Medical Claim	18,846.00
9	House Rent	2,640.00
10	C.A	-
11	Leave salary	-
12	Contingent	-
13	Fair and Festival	-
14	EPF	-

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15	Pension Contribution	2,37,883.00
	TOTAL	74,53,175.00
IV	PUBLIC CONVENIENT	
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	2,03,791.00
	TOTAL	2,04,751.00
V	PUBLIC WORKS	
1	Pay	3,00,960.00
2	Grade Pay	94,800.00
3	D.A.	3,64,329.00
4	House Rent	14,760.00
5	EPF	23,760.00
6	Medical Claim	-
7	Conveyance allowance	4,200.00
8	Travelling Allowance	42,365.00
9	Pension Contribution	19,212.00
	GRANT EXEPENDITURE	
10	Motor Vehicle Tax	5,60,377.00
11	Devolution of Fund	13,52,343.00
12	Creation of Capital Assets	-
13	Maintenance of Capital Assets	-
14	Street Lighting/Electrification	-
15	Urban Sanitation	-
16	User end Metering	-
17	13th Finance Commission	6,13,788.00
18	14th Finance Commission	25,25,452.00
19	Performance Grant	-
20	Road Development grant	7,08,821.00
21	Road Development grant Matching Contribution	2,73,000.00
22	Construction of Concrete Road (Spl. Grant)	-
23	Development of Kalyan Mandap/ Town Hall	-
24	13th Finance Commission Grant-Roads & Bridges	1,48,000.00
25	Maintenance of Road & Bridges	22,97,284.00
26	Maintenance of Non-Residential Building	2,73,945.00
27	Performance based incentive(C & A)	-
28	Park,greenary & aforsation	-

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Automation of Local Fund Audit

29	AWC	2,81,385.00
30	Stadium	20,00,000.00
31	MP LAD	-
32	WODC	10,00,000.00
33	Ahaar Centre	20,00,000.00
34	B.R.G.F. & Interest money	4,44,158.00
35	B.R.G.F. Interest money refund	25,43,000.00
36	Protection & conservation of water bodies	2,00,167.00
37	Const. of Public toilet/Community toilet(SBM)	-
38	Addl. Central Assistance/ Const. of of boundary wall for protection of govt. land	-
39	E.T.Grant	-
40	Solid Waste Management	2,97,246.00
41	Swachh Bharat Missision(IHHL & others)	12,89,930.00
42	Special Problem Fund	2,10,437.00
SOCIAL SECURITY EXPENDITURE		
43	Harishchandra Sahayata Yojana Fund	1,57,000.00
44	NFBS Fund	1,70,000.00
45	MBPY/NSAP Fund	67,89,900.00
TOTAL		2,70,00,619.00
VI	Proverty Allivation Programme(OULM)	
1	OULM	4,83,539.00
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	2,285.00
9	Contingent	-
10	EPF	14,748.00
TOTAL		6,14,572.00
VII	PUBLIC WORKS (B.R.G.F.Establishment)	
1	Pay	4,03,200.00
2	Grade Pay	50,400.00
3	D.A.	-
4	House Rent	-


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5	Medical Claim		-
6	Conveyance allowance		8,400.00
7	Travelling Allowance		21,270.00
8	Contingent		-
9	EPF		55,080.00
	TOTAL		5,38,350.00
VIII	MISCELLANEOUS		
1	Payment of interest and principal of government loan		-
2	Law charges		12,000.00
3	Stationary and printing		1,05,646.00
4	Disposal of uncalimed dead body		1,353.00
5	Leveries to staff		39,449.00
6	Reception of VIPs		9,400.00
7	Fair and Festival		32,584.00
8	Election		12,720.00
9	Miscellaneous		5,10,348.00
10	SECC/Census/Adhar/Red Cross		-
	TOTAL		7,23,500.00
IX	EXTRA ORDINARY & DEBT		
1	C.P.F		7,72,747.00
2	EPF		2,25,447.00
3	P.R.S.		4,10,000.00
4	Income Tax		1,87,733.00
5	Advance		8,60,500.00
6	Security Deposit& Cost of material		3,20,870.00
7	L.I.C.		3,93,976.00
8	Royalty		3,31,914.00
9	SBI/UCO/other loan		8,73,443.00
10	GIS		-
11	Sale Tax/GST		5,32,872.00
12	Profession Tax		73,800.00
13	Cess		1,29,329.00
	TOTAL		51,12,631.00
	GRAND TOTAL		5,26,91,721.00

18.3 - STAFF POSITION OF KESINGA NAC AS ON 09.03.2018

N.A.C. Kesinga
Executive Officer

N.A.C. Kesinga
02/03/18

Sl.No	Name of the Post	Sanctioned strength	Person in position	Vacancy (as on 09.03.2018)	Remarks
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