

NOTIFIED AREA COUNCIL KUCHINDA



FINAL REPORT ON IMPLIMENTATION OF DEABAS FOR THE FY: 2019-20

Prepared by:
Laldash & Co.
Chartered Accountant,
1882, Nilakanthanagar, Nayapalli ,
Bhubaneswar
e-Mail: dashbijaya62@hotmail.com
Mob-7377447044

INDEPENDENT AUDITOR'S REPORT

To,
The Chairmain
Notified Area Council
Kuchinada, Sambalpur

We have audited the accompanying financial statements of **N.A.C, Kuchinda** which comprises the Balance Sheet as at **31st March 2020** and the Statement of Income and Expenditure and Receipt and Payment for the year ended as on that date and a summary of Notes on Accounts & significant Accounting Policies.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial Statements that give a true and fair view of the financial position, financial performance of the Agency in accordance with the applicable Accounting Standards and OMAR 2012. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedure

selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the Entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

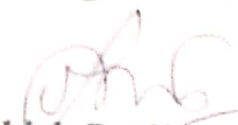
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion. In our opinion and to the best of our information and according to the explanations given to us, the financial statements read with the Accounting policies and Notes on Accounts give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- a. In the case of the Balance Sheet, of the state of affairs of the NAC as at March 31, 2020;
- b. In the case of the statement of Income and Expenditure, of the Surplus of the NAC for the year ended on that date.
- c. In case of Receipt and Payment, the receipts and payments for the year ended on that date.

Date: -03/03/2021
Place: - Bhubaneswar

UDIN-21302560AAAACP9687

For Laldash and CO.
Chartered Accountants
(Firm Reg No 311147E)


CA Subhashish Pradhan, FCA
PARTNER
Membership No.302560



**NOTIFIED AREA COUNCIL, KUCHINDA
SAMBALPUR
BALANCE SHEET OF KUCHINDA NAC AS ON 31ST MARCH 2020**

Sl No	Account Codes	Particulars	Schedule No.	Current Year Amount Rs.	Previous Year Amount Rs.
2		3	4	5	6
		SOURCES OF FUNDS			
		Reserves & surplus			
	3100000	Municipal (General) Fund	B-1	2,12,74,573	1,93,78,764
	3120000	Reserves	B-2	7,46,13,863	5,77,76,489
	3200000	Grants, Contributions for Specific purpose	B-3	15,53,88,315	15,59,96,760
		TOTAL OF SOURCES OF FUNDS		25,12,76,750	23,31,52,013
		APPLICATION OF FUNDS			
	4100000	Fixed Assets including Statues & Heritage Assets	B-4		
		Gross Block		32,89,24,341	30,05,08,007
	4110000	Less: Accumulated Depreciation		14,92,62,367	12,92,44,540
		Net Block		17,96,61,975	17,12,63,467
	4300000	Capital work -in-progress			
		Investments			
	4200000	Investment-General Fund	B-5	4,000	4,000
		Current Assets, Loans & Advances			
	4310000	Sundry debtors(Receivable)	B-6	8,72,109	
		Gross amount outstanding		8,72,109	8,91,394
	4320000	Less: Accumulated provision against bad and doubtful receivables			
		Net Receivable		8,72,109	8,91,394
	4500000	Cash & Bank Balance	B-7	8,98,78,539	7,71,68,980
	4600000	Loans ,Advancce & Deposites	B-8	22,50,589	26,03,564
		Total of Current Assets(B)		9,30,01,237	8,06,63,938
		Current Liabilities & Provisions			
	3400000	Deposit Received	B-9	1,82,30,925	1,52,67,976
	3500000	Other Liabilities	B-10	31,59,537	35,11,416
		Total of Current Liabilities(C)		2,13,90,462	1,87,79,392
		Working capital (Current Assets less Current Liabilities).e A+B-C		7,16,14,775	6,18,88,546
		TOTAL OF APPLICATION OF FUNDS		25,12,76,750	23,31,52,013

Notes to the Balance Sheet attached

Previous year figures has been group/regroup as and when necessary

As per our Audit report on even date

FOR LALDASH & CO
CHARTERED ACCOUNTANTS
FRN-311147E

(CA. S. Pradhan, F.C.A.)
Partner

M NO-302560



UDIN-21302560AAAACP9687

Dt:03/03/2021

**NOTIFIED AREA COUNCIL, KUCHINDA
SAMBALPUR**

INCOME & EXPENDITURE STATEMENT FOR THE PERIOD 01.04.2019 TO 31.03.2020

SL.NO.	Account Code	Particulars	Schedule No.	Current Year Amount Rs.	Previous Year Amount Rs.
INCOME					
1	1100000	Tax Revenue	IE-1	9,61,265	12,32,224
2	1200000	Assigned Revenues & Compensations	IE-2	-	-
3	1300000	Rental Income from Municipality Property	IE-3	23,13,527	24,21,944
4	1400000	Fees & User Charges	IE-4	21,88,480	15,16,486
5	1500000	Sales & Hire Charges	IE-5	25,06,483	49,14,008
6	1700000	Income From Investments-General Fund	IE-6	-	-
7	1600000	Revenue Grants, Contribution & Subsidies	IE-7	1,56,99,312	1,52,17,000
8	1710000	Interest Earned	IE-8	13,17,673	16,75,597
9	1800000	Other Income	IE-9	-	2,37,771
10	1900000	Transfer From Reserve Fund	IE-10	1,01,82,354	-
A		TOTAL INCOME		3,51,69,094	2,72,15,030
EXPENDITURE					
1	2100000	Establishment Expenditure	IE-11	2,06,96,953	1,77,75,389
2	2200000	Administrative Expences	IE-12	15,27,155	13,64,894
3	2300000	Operation & Maintenance	IE-13	61,60,740	1,00,19,991
4	2400000	Interest & Finance Charges	IE-14	37,315	10,329
5	2500000	Program Expences	IE-15	3,80,030	7,48,111
6	1600000	Revenue Grants, Contributions and Subsidies	IE-16	-	-
7	2700000	Provisions and write off	IE-17	-	-
8	2710000	Miscellaneous Expenses	IE-18	50,097	11,19,813
9	2720000	Depreciation	IE-19	44,20,995	38,07,741
B		TOTAL EXPENDITURE		3,32,73,285	3,48,46,268
A-B		Gross surplus/(Deficit) of Income over Expenditure before prior Period Expenditure		18,95,809	-76,31,238
		Add: Prior Period Items(Net)			
		Net Balance-Surplus/(Deficit) carried over to Municipal Fund		18,95,809	-76,31,238

Notes to the Balance Sheet attached

Previous year figures has been group/regroup as and when necessary

As per our Audit report on even date

**FOR LALDASH & CO
CHARTERED ACCOUNTANTS
FRN-311147E**

(CA. S. Pradhan, F.C.A.)
Partner

M NO-302560

Dt. 03/03/2021

UDIN-21302560AAAACP9687



**NOTIFIED AREA COUNCIL, KUCHINDA
SAMBALPUR**

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2019 TO 31.03.2020

ACCOUNT CODE	PARTICULARS	CURRENT PERIOD Amount(Rs.)	ACCOUNT CODE	PARTICULARS	CURRENT PERIOD Amount(Rs.)
4500000	Opening Balance	6,71,216			
4500000	Cash in Hand				
4500000	Cash at Bank	7,64,97,764			
	Operating Receipts			Operating Payments	
11000000	Tax Revenue	1,35,081	2100000	Establishment Expenditure	78,46,738
13000000	Rental Income from Municipal Properties	23,13,527	2200000	Administrative Expenses	15,15,631
14000000	Fees & User Charges	21,88,480	2300000	Operation & Maintenance	44,89,662
15000000	Sale & Hire Charges	24,48,747	2400000	Interest & Finance Charges	37,315
16010000	Revenue Grant from State Government	1,56,99,312	2500000	Programme Expenses	3,64,962
17100000	Interest Earned	13,01,923	2710000	Miscellaneous expenses	50,097
18000000	Other Income		2600000	Revenue Grant & subsidies	15,068
1600000	Revenue Grant, Contribution & subsidies				
	No-Operating Receipts			No-Operating Payments	
32000000	Grants, Contribution for Specific Purpose	5,75,05,424	3200000	Grants, Contribution for Specific Purpose	1,54,59,547
34000000	Deposit Received	31,83,207	3400000	Deposit Refund	8,44,577
35000000	Other Liabilities	9,78,778	3500000	Current Liabilities	3,40,79,753
43100000	Sundry Debtors receivable	8,45,469	4100000	Fixed Assets	82,35,515
			4300000	Stock In Hand	
			3100000	Municipal General fund	
			4600000	Loans & Advances and Deposits	9,51,524
				Closing Balance	
			4500000	Cash in Hand	16,16,059
			4500000	Cash at Bank	8,82,62,480
	Grand Total	16,37,68,928		Grand Total	16,37,68,928

As per our Audit report on even date

**FOR LALDASH & CO
CHARTERED ACCOUNTANTS**

FRN-31147E

(CA. S. Pradhan, F.C.A.)
Partner

M NO-302560



UDIN-21302560AAAACP9687

Dt:03/03/2021

**NOTIFIED AREA COUNCIL, KUCHINDA
SAMBALPUR**

Schedule B-1: Municipal (General) Fund

Account Code	Particulars	Current Year(Rs.)	previous Year(Rs.)
	Fund Codes		
3101001	Opening balance as per the last account(Rs.)	1,93,78,764	2,72,01,701
	Additions during the year(Rs.)		
	Surplus for the year		
	Transfers		
	Total	1,93,78,764	2,72,01,701
	Deductions during the year (Rs.)		1,91,699
3108000	Deficit for the year	18,95,809	76,31,238
	Transfers		
	Balance at the end of the current year(Rs.)	2,12,74,573	1,93,78,764



Schedule B-2. Reserve 3120000

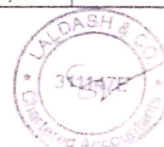
Account Code	Particulars	Opening Balances(Rs.)	Addition During the Year	Total Rs.	Deductions during the Year	Balance at the end of the current year(Rs.)
3121001	Capital Contribution	5,77,76,489	4,26,16,559	10,03,93,048	2,57,79,185	7,46,13,863



NOTIFIED AREA COUNCIL, KUCHINDA
SAMBALPUR

Schedule B-3: Grants & Contribution for Specific Purposes(3200000)

Particulars Account Code	Grants from Central	Grants from State	Grants from Other Government Agencies	Others
	Government 3201000	Government 3202000	3203000	3208000
(a) Opening Balance	4,31,69,504	10,37,86,431	85,39,905	5,00,920
(b) Additions to the Grants *				
Grant received during the year	1,71,32,464	4,08,64,981		2,44,560
Interest/Dividend earned on Grant Investments				
Profit on disposal of Grant Investments				
Appreciation in Value of Grant Investments				
UC To Be submitted				
Other addition (Specify nature)				
Total (b)	1,71,32,464	4,08,64,981	-	2,44,560
Total (a + b)	6,03,01,968	14,46,51,412	85,39,905	7,45,480
(c) Payments out of funds				
(i) Capital expenditure on Fixed Asset	1,95,49,317	3,70,01,135	22,70,398	29,600
Capital Expenditure on Other				
Others				
(ii) Revenue Expenditure on:				
Salary, Wages and allowance etc				
Rent other administrative charges				
(iii) Other:				
Total (c)	1,95,49,317	3,70,01,135	22,70,398	29,600
Net balance at the year end - (a + b) - (c)	4,07,52,651	10,76,50,277	62,69,507	7,15,880



Schedule B-4: Gross book of assets 4100000

GLB Code	Particulars	Asset as on 31.03.2020				Accumulated Depreciation as on 31.03.2020				Net Asset
		Opening	Addition	Deletion	Total	Opening	Addition	Deletion	Total	
4100000	Consolidated Land									
4100001	Land	0			0	0			0	0
4100002	Parks & Gardens	1780004	1,27,300.00		18112904	14,81,262.00	6,71,232.00		2152494	15900170
4100003	Consolidated Building	120503995.00	15160563.00		141747558	5021978.00	4662945.00		54794023	88652035
4100004	Consolidated Roads & Bridges									
4100005	Concrete Roads									
4100006	Culverts	11137808.00	6002061.00		117431867	56697484.00	10399070.00		67093524	50308343
4100007	Consolidated Sewerage and Drainage	0.00			0	0.00			0	0
4100008	Consolidated Waterways	20946492.00	632100.00		21580592	12577711.00	1782461.00		14341192	7239400
4100009	Minor Ways									
4100010	Lanes & Paths	8413035.00	2018045.00		10432080	2234021.00	1043210.00		3277231	7154849
4100011	Consolidated Public Lighting	0.00			0	0.00			0	0
4100012	Consolidated Plant & Machinery	5809770.00	1735829.00		7545599	2781282.00	587616.00		3368899	4176701
4100013	Consolidated Vehicles	1133152.00	147290.00		1280462	374565.00	110401.00		494995	795496
4100014	Consolidated Office & Other Equipments	3236993.00	0.00		3236993	1694347.00	290724.50		1995081.5	1291911.5
4100015	Computers									
4100016	Office & Other Equipments	330200.00	0.00		330200	211216.00	17989.00		228905	101395
4100017	Consolidated Furniture, Fixtures, Fittings and Electrical A	290184.00	130248		420432	75310.00	35730.00		111040	309392
4100018	Consolidated Other Fixed Assets	1497534.00	542980.00		2040514	333469.00	95353.00		428852	1611662
4100019		2919442.00	1845918		4765360	571875.00	423784.00		995639	3769721
Total		300508007	28416334	0	328924341	129244540	20017826	0	149262367	179661975



Schedule B-5: Investment -General Fund

Account Code	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs.)
4203000	Debentures and Bonds	4,000	4,000
	Total	4,000	4,000



**NOTIFIED AREA COUNCIL, KUCHINDA
SAMBALPUR**

Schedule B-6: Sundry Debtors (Receivables)4310000

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous year Net amount (Rs.)
1	2	3	4	5	6
4311000	Consolidated Receivables for Property Taxes	5,77,345		5,77,345	6,09,514
4311100	Consolidated Receivables for Conservancy/latrine Tax			-	-
4311200	Consolidated Receivables for Light Tax	2,94,764		2,94,764	2,81,880
4311300	Consolidated Receivables for Water Tax			-	-
4313000	Consolidated Receivable For Fees & User Charges			-	-
4314000	Receivable from Others				
4311900	Receivable other Taxes				
	Total of Sundry Debtors (Receivables)	8,72,109	-	8,72,109	8,91,394



SAMBALPUR

Schedule B-7: Cash and Bank Balances(4500000)

Account Code	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
4501000	Consolidated Cash	16,16,058.69	6,71,215.84
	Cash in Hand (Head Office)		
4502000	Consolidated Bank Balances - Municipal Fund (All Places)		
	P.L A/C (Treasury)	5,13,56,046.19	2,50,75,181.19
	PNB-(GEN) -30886	-6,88,671.10	30,545.42
	PNB PDS -5095	3,17,872.81	4,98,622.53
	Sbi Gen-5643	21,904.24	4,940.24
	SBI ZERO AC(4515)	1,23,599.73	2,05,971.78
	UGB-5538-GEN	18,854.40	18,418.00
	UGB-7096-GEN	18,877.40	18,439.00
	GENERAL COLLECTION (HDFC- 15551)	6,639.00	
4506000	Consolidated Bank Balances - Grant Fund (all places)		
	Nationalized Bank (Grant Fund)		
	BRGF GRANT(SBI-58688)	4,42,058.00	4,28,332.00
	PNB-(2797)MP LAD	6,71,617.00	9,37,343.80
	PNB-(2803)-MLA LAD	5,93,882.50	5,73,482.50
	PNB(32042)CC ROAD	8,80,938.00	8,50,690.00
	PNB(3521)-Anganwadi	3,18,334.00	3,07,784.00
	SBI(0544)PC WATER BOSDIES	2,45,944.00	8,16,908.00
	SBI(1322)SBM	8,845.00	8,551.00
	SBI(13 Fin)-0755	14,29,774.00	20,66,079.00
	SBI (1609)-MVT	29,497.50	28,515.50
	SBI-4730-NON LFS	10,832.00	10,472.00
	SBI-5676-PENSION LFS	2,323.10	2,246.10
	SBI-5966-Dev Fund	6,199.50	33,672.50
	SBI(6230)-PGA	2,51,634.00	93,302.00
	SBI-(7469)-WODC	39,98,052.97	53,35,889.97
	SBI-7875(SBM)	73,69,867.25	68,68,720.75
	SBI -9357(PBI)	1,67,736.20	3,81,727.20
	SBI-955621(SJSRY)	-	-
	IGNWP SBI 4345	1,90,890.50	1,69,881.50
	NFBS SBI 3385	12,133.50	2,06,940.50
	IGNOAP SBI 1664	7,22,713.50	3,31,501.50
	IGNDP SBI 2553	98,562.50	72,141.50
	UNNATI 119802 PNB	45,08,300.10	70,50,454.90



4504000	HDFC MMSKY	37.30	55.00
	BIJU YUVA BAHINI SBI 4574	1,794.00	45,673.00
	SBI(IHSDP)-4338	83,73,129.50	96,27,864.50
	SBI-PBI-6880	31,467.00	30,420.00
	SBI(RD)-034801	15,33,607.00	15,16,501.00
	ESCROW ACCOUNT FOR CONSTRUCTION OF BUS STAND MB KUCHINDA	2,62,770.00	64,80,523.00
		921.00	921.00
	Balance with Bank - Special Fund		
	PNB-41800(CMRF)	1,94,880.12	1,88,490.92
	SBI-55632(SOCIAL WEL FARE)	7,72,757.00	46,49,890.00
	Axis Bank-5235	15,29,131.88	8,95,682.50
	HDFC-92514	18,13,434.31	59,767.00
	SBI-12th F C -8236	3,95,276.45	3,82,972.45
	SBI-2905(14TH FC)	1,057.00	1,022.00
	CANARA BANK LAND RIGHTS	1,30,618.00	1,01,883.00
	SBI-5108-HARISH CHANDRA	82,604.20	85,732.20
SBI-4906-OULM	3,737.00	3,612.00	
Total	8,98,78,539	7,71,68,980	



NOTIFIED AREA COUNCIL, KUCHINDA
SAMBALPUR

Schedule B-8: Loans, advances, and deposits(46000000)

Account Code	Particulars	Opening Balance at the beginning of the year(Rs.)	Paid during the current year (Rs.)	Recovered during the year (Rs.)	Balance outstanding at the end of the year(Rs.)
1	2	3	4	5	6
4601000	Consolidated Loans and advances to Employees	18,72,069	9,78,892	11,13,867	17,37,094
4602000	Consolidated Employee Provident Fund	8,000			8,000
4603000	Loans and Advance to Others	73,984	27,000		1,00,984
4604000	Consolidated Advance To Suppliers and Contractor	4,00,000		3,50,000	50,000
4605000	Consolidated Advance To Others	1,62,200	1,05,000		2,67,200
4608000	Consolidated Deposits with External agencies	87,311			87,311
	Total of Loans, advances, and deposits	26,03,564	11,10,892	14,63,867	22,50,589



**NOTIFIED AREA COUNCIL, KUCHINDA
SAMBALPUR**

Schedule B-9: Deposits Received(3400000)

Account Code	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
3401002	From Contractors (security Deposit)		45,05,779.00
3401001	From Contractors (EMD)	5,73,564	5,67,604
3401002	Security Deposit- Municipal fund	45,67,648	
3401004	Security Deposit- Special Contribution	24,000	24,000
3401007	Deposits Withheld a Contractor	3,458	3,458
3401008	Additional Performance Security		
3408001	Deposit Received from Scheme Beneficiary	8,20,000	8,20,000
3401010	From Revenues (Market security Deposit)	1,22,42,255	93,47,135
	Total of Deposits Received	1,82,30,925	1,52,67,976



Schedule B-10: Other Liabilities (3500000)

Account Code	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
3501002	Contractor Control A/c	53,543	53,543
3501100	Consolidated Employee Liabilities		
3501101	Salary Payable (Staff and Officers)	7,25,250	7,78,745
3501102	Wages Payable		31,663
3501104	Provident Fund Payable		
3501105	Pension Liabilities	2,27,676	
3501106	Welfare funds Liabilities		
3501108	Revise Pay Arrear Payable	52,845	52,845
3502000	Consolidated Recoveries Payable		
3502002	Insurance Premium Deductions		
3502007	Deduction For works Contract Tax		
3502015	Other deduction	2,31,029	6,07,287
3502016	Contributory Provident fund		
3502020	GPF Deduction	5,000	5,000
3502026	GIS Recovery		
3502028	Recovery Payable Bank		
3502033	LIC premium payable	812	542
3502040	Pension Contribution Payable		
3502038	VAT - 4%	4,92,237	4,92,237
3502051	GST Payable	2,667	
3502005	Professional tax Payable	1,16,638	1,17,388
3502009	TDS payable	23,270	
3502023	Costruction/Labour cess payable	27,595	-3,302
3502024	Royalty Payable	1,81,892	1,49,967
3502032	CPF Payable	6,92,383	9,03,843
3502053	TDS under GST	15,384	15,384
3503004	Land Right Certificate Fees	3,06,682	3,00,585
3502035	Recovery Payable - EPF	4,634	5,689
	Total of Other Liabilities (Sundry Creditors)	31,59,537	35,11,416



**NOTIFIED AREA COUNCIL, KUCHINDA
SAMBALPUR**

Schedule IE-1: Tax Revenue 1100000

Account Code	Particulars	Current year(Rs.)	previous Year(Rs.)
0101	Property Tax on Building	4,13,092	8,13,314
0103	Service Charges in lieu of Property Tax	1,35,081	
0205	Water Tax		
0401	Conservancy/Latrine Tax		
6001	Educational Tax		
0501	Lighting Tax	4,13,092	4,18,385
8000	Other tax		525
	Total Tax Revenue	9,61,265	12,32,224

Schedule IE-2: Assigned Revenues & Compensations 1200000

Account Code	Particulars	Current year(Rs.)	previous Year(Rs.)
12001	Compensation in lieu of Octroi	-	-
	Total Assigned Revenues & Compensations	-	-

Schedule IE-3: Rental Income from Municipal Properties 1300000

Account Code	Particulars	Current year(Rs.)	previous Year(Rs.)
01003	Rent from Community Halls	6,500	
01001	Rent from Markets		1,65,560
01002	Rent from shopping Complex	19,29,793	18,91,359
01006	Rent from Kalyan Mandap		
01005	Rent from Yatri Niwas	42,500	83,000
01006	Rent from Dharmasala	1,35,000	1,29,500
01008	Rent from Other Properties	10,500	
03002	Rent from Guest House	1,13,574	60,600
1007	Rent from Town Hall	29,000	87,000
08002	Rent from Opolfed/Omfed/Ground Rent		4,925
02001	Rent from Office Building	46,660	
	Total Rental Income from Municipal Properties	23,13,527	24,21,944

Schedule IE-4: Fees & User Charges 1400000

Account Code	Particulars	Current year(Rs.)	previous Year(Rs.)
401101	Trade License Fees	2,30,600	3,11,550
401103	License fees from Dangerous/Offensive Trade	2,000	16,250
401120	Fees from Daily/Weekly Market	2,81,056	2,20,736
401102	License fees		
401200	Consolidated Fees for Grant of Permit		
401201	Fees from sanction of building plans	5,98,935	4,12,931
401500	Regularisation Fees		
404000	Consolidated Other Fees		
404012	Miscellaneous fees	2,88,205	70,699
405000	Consolidated User Charges		
405008	Parking fees (On contract)		
405002	Septic tank cleaning charges	1,62,070	60,300
405010	Charges for Supply of Water by Tanker	64,700	12,100
405015	User Fee	17,280	
405014	Parking fees from bus ,car taxi , rickshaw , cycle stand	49,200	66,330
406002	Entry Fees of Rajendra Park	24,225	
406003	Entry Fee from Parks	3,16,380	3,45,590



407000	Consolidated Service / Administrative Charges		
407002	Recovery charges for damages to roads		
407004	Service charges	1,34,095	
408000	Other charges	19,734	
Total Fees & User Charges		21,88,480	15,16,486

Schedule IE-5: Sale & Hire Charges 1500000

Account Code	Particulars	Current year(Rs.)	previous Year(Rs.)
501000	Sale of Products		
501008	Sale of PDS item		
501101	Sale of Tender Paper	1928274.85	2208768
501102	Sale of Ration card & Other Income	510472	26,06,624
501007	Sale of Water by Water Tanker		
501200	Sale of Store & Scrap	10000	22,500
501203	Sale of Bitumin/Drums/Empty Gunny Bags		
504001	Hire Charges for Vehicles	57736	76,116
501201	Obsolate Stoeres		
Total Sale & Hire Charges		25,06,483	49,14,008

Schedule IE-6: Revenue Grants, Contributions and Subsidies 1600000

Account Code	Particulars	Current year(Rs.)	previous Year(Rs.)
601001	Revenue Grant from State Government		
601002	Revenue Grant from Central Government	1,56,51,000	1,52,17,000
601003	Revenue Grant from Other Organisation		
602000	Re-imbusement of Expenses	48312	
603002	Contribution Toawrds Schemes From Central Govt.		
Total Revenue Grants, Contributions and Subsidies		1,56,99,312	1,52,17,000

Schedule IE-7: Income From Investments-General Fund 1700000

Account Code	Particulars	Current year(Rs.)	previous Year(Rs.)
701001	Interest on Fixed Deposit		
Total Income From Investments-General Fund		0	-

Schedule IE-8: Interest Earned 1710000

Account Code	Particulars	Current year(Rs.)	previous Year(Rs.)
711001	Interest from Bank Accounts	13,01,923	16,75,597
713001	Interest on loans to others	15,750	
Total Interest Earned		13,17,673	16,75,597

Schedule IE-9: Other Income 1800000

Account Code	Particulars	Current year(Rs.)	previous Year(Rs.)
804001	Recovery From Employees		
804003	Recovery From Employees -Quarter Rent		
809005	Audit Recovery		2,37,771
809000	Other income		
Total Other Income		-	2,37,771



Schedule IE-10: Transfer from Reserve Fund 192000

Account Code	Particulars	Current year(Rs.)	previous Year(Rs.)
02001	Transfer from water supply, sewerage and drainage account	5,91,000	
03001	Transfer from road development and maintenance account	8,09,781	
21001	Transfer from Pension Fund	87,81,573	
Total Transfer from Reserve Fund		1,01,82,354	-



**NOTIFIED AREA COUNCIL, KUCHINDA
SAMBALPUR**

Schedule IE-11: Establishment Expenses(2100000)

Account Code	Particulars	Current year(Rs.)	Previous Year(Rs.)
2101001	Salaries , wages , Bonus & Allowances - Officer		5,76,055
2101002	Salaries & Allowances - Staff	1,17,09,508	1,03,26,524
2101003	Wages	16,08,864	39,85,097
2101005	Revised Pay Arrear	5,14,799	6,00,172
2101006	Wages of Outsource employee	38,81,006	
2102001	Remuneration & Fees - Corporators, Mayor and Mayor in- Council, etc.		
2102002	Remuneration & Fees - Officers & Staff		
2102004	Medical allowance		
2102005	Uniform Allowances		
2102006	Compensation to Staff		
2102007	Staff Welfare Expenses		
2102011	Leave Salary	2,05,872	1,52,400
2103001	Pension / Family Pension	27,76,904	21,26,759
2103002	Contribution for deficit in Pension Fund		
2104001	Death cum Retirement Benefit		
2104002	Retirement Gratuity		
2104003	Provident fund Contribution		8,382
	Total Establishment Expenses	2,06,96,953	1,77,75,389

Schedule IE-12: Administrative Expenses(2200000)

Account Code	Particulars	Current year(Rs.)	Previous Year(Rs.)
2201000	Rent ,Rates and Taxes		
2201004	Road Tax RTO		
2201100	Office Maintenance		
2201101	Electricity Charges -Office Premises	15,000	16,000
2201201	Telephone expenses	43,745	46,704
2201200	Communication Expenses		
2201203	Postage & Courier expenses		
2202000	Books & Periodicals		
2202002	Newspapers	36,253	3,700
2201204	Internet & Broadband Charges		
2202101	Printing Expenses	1,16,694	1,36,320
2202100	Printing & Stationery		
2202102	Stationery	47,361	40,765
2202103	Computer stationery and consumables	47,529	61,996
2203002	Fuel, Petrol and Diesel - Travel	7,61,099	2,27,320
2203001	Traveling and Vehicle expenses	38,130	24,300
2205001	Audit Fees		1,18,000
2205101	Legal fees	33,500	51,000
2203003	Hire and Conveyance expenses	96,837	1,83,633
2205203	Consultancy fees		1,16,383
2205201	Architects' fee	1,55,878	
2206002	Advertisement Expenses	1,31,329	2,81,207
2206003	Exhibition Exp		17,200
2206004	Announcement Charges	3,800	
2205202	Technical fees		40,366
2208001	Expenses for Meeting of ULBs		
2208000	Other Administrative Expenses		
	Total Establishment Expenses	15,27,155	13,64,894



Schedule IE 13: Operations & Maintenance(2300000)

Account Code	Particulars	Current year(Rs.)	Previous Year(Rs.)
2301000	Electricity Charges - Operation & Maintenance		
2301001	Electricity Charges - Operation & Maintenance	10,00,258	19,49,504
2301002	Diesel/Petrol/Mobil-O&M	35,285	6,10,449
2302003	Purchase of PDS Items	15,81,469	15,87,290
2302001	Bulk water purchase Expenses		31,560
2303001	Consumption of Stores		3,948
2303002	Consumption of General Stores	65,910	2,59,071
2303003	Consumption of Electrical Stores	7,135	1,26,122
2303005	Consumption of Phynile, Bleaching & Other Sanitation goods		
2304000	Hire Charges of Machine	2,11,830	56,250
2305000	Repair & Maintenance -Infrastructure Assets		4,52,542
2305001	Repair & Maintenance -Road & Bridges	8,09,781	
2305100	Repair & Maintenance -Civil Ameneties		
2305101	Repair & Maintenance -Park, Nurseries & Gardens		
2305102	Repair & Maintenance -Lakes & ponds		
2305103	Repair & Maintenance -Playground and Stadium		
2305003	Repair & Maintenance -Water Supplay & Drains	5,91,000	1,69,574
2305004	Repair and Maintenance - Street Lighting System		10,000
2305005	Repair & Maintenance - storm Water Drains		
2305101	Repair & Maintenance - Parks,Nurseries& Gardens	6,29,065	3,71,625
2305102	Repair & Maintenance - Lakes & Pond		31,04,711
2305103	Repair and Maintenance - Playgrounds and Stadium		
2305107	Repair and Maintenance - Public Toilets		10,069
2305905	Repair and Maintenance - Other fixed assets	35,339	
2305904	Repair and Maintenance - Survey and Drawing Equipm	28,262	
2305202	Repair & Maintenance - Residential Building		
2305203	Repair & Maintenance - Other Building		1,34,270
2305301	Repair & Maintenance - Vechicles	1,17,686	1,66,737
2305901	Repair & Maintenance - Furniture & Fixture	4,000	
2305902	Repair & Maintenance - Electrical Appliances	60,207	10,950
2305903	Repair & Maintenance - Office Equipment	8,070	
2305906	Repair & Maintenance - Plant and Machinery		21,450
2305907	Repair & Maintenance - Others	4,86,757	3,26,061
2305908	Annual Maintenance Charges		8,262
2308002	Testing and Inspection charges		
2308003	Garbage & Clearance Expenses	91,200	4,81,655
2308008	Expenditure on Jalachatra (heatwave)	44,400	
2308007	Announcement Expenses	32,000	26,000
2308004	Cleaning by Private Agencies	3,21,086	1,01,890
Total Operations & Maintenance		61,60,740	1,00,19,991

Schedule IE-14: Interest & Finance Charges(2400000)

Account Code	Particulars	Current year(Rs.)	Previous Year(Rs.)
2407001	Bank Charges	5,809	5,730
2408002	Other Finance Charges	31,506	4,599
Total Interest & Finance Charges		37,315	10,329



Schedule IE-15: Programme Expenses(2500000)

Account Code	Particulars	Current year(Rs.)	previous Year(Rs.)
2501001	Election Expense		
2501002	Honorarium for census work/ Census Expenditure	137548.00	
2502000	Own Programs		
2502001	Training Programme Expense		3,34,365
2502002	Puja & Celebration expenses	41,454	1,27,136
2502003	Awareness Program Expense	1,21,870	2,58,860
2603001	Waiver of License Fee/Penalty/Property Tax	15,068	
2503001	share In Programme of others	64,090	27,750
Total	Programme Expenses	3,80,030	7,48,111

Schedule IE-16: Revenue Grants, Contributions and Subsidies

Account Code	Particulars	Current year(Rs.)	previous Year(Rs.)
Total	Revenue Grants, Contributions and Subsidies	0.00	

Schedule IE-17: Provisions & written off(2700000)

Account Code	Particulars	Current year(Rs.)	Previous Year(Rs.)
2701000	Provision for Doubtful Receivables		
270910	Fees Remission & Refunds - Water Supply	0.00	0
Total	Provisions and write off	0.00	0.00

Schedule IE-18: Miscellaneous Expenses(2710000)

Account Code	Particulars	Current year(Rs.)	Previous Year(Rs.)
2718001	Miscellaneous Expenses	13,686	1,98,961
#####	Plantation Expenditure	16,900	9,20,852
#####	Expenses towards Covid-19	19,511	
Total	Miscellaneous Expenses	50,097	11,19,813

Schedule IE-19: Depreciation(2720000)

Account Code	Particulars	Current year(Rs.)	Previous Year(Rs.)
2722001	Depreciation - Building	45,82,645	40,06,936
2722200	Depreciation -Heritage buildings		
2722500	Depreciation -Parks & playgrounds	6,71,232	6,27,356
2723000	Depreciation -Road, street , lane & footpath etc	1,03,96,070	1,05,53,794
2723101	Depreciation - Sewerage and Drainage	17,63,481	18,32,718
2723200	Depreciation -Water Ways	10,43,210	7,91,358
2723300	Depreciation -Public Lighting System	5,87,616	4,24,771
2724000	Plant & Machinery	1,10,401	1,09,963
2725000	Vehicles	2,90,735	2,34,407
2727000	furniture & fixtures and Fittings	95,353	74,659
2726000	Office & other equipments	53,319	46,839
2728000	Other Fixed Assets	4,23,764	2,41,337
Total	Depreciation as per Fixed Assets Schedule B11	2,00,17,826	1,89,44,138
3121001	Less: Amount transferred to Capital contribution Account	1,55,96,831	1,51,36,397
2723001	Depreciation - Roads and Bridges	93,56,463	94,98,415
2722001	Depreciation - Building	41,24,381	36,06,242
2723101	Depreciation - Sewerage and Drainage	15,87,133	16,49,446.20
2723300	Depreciation -Public Lighting System	5,28,854	3,82,293.90
	Amount transferred to P/I Account	44,20,995	38,07,741



B-12: Notes to Account & Significant Accounting policies:

1. The financial statements have been prepared as per the guide-lines prescribed in the Odisha Municipality Accounting Manual Rules-2012 and National Accounting Manual.
2. Balance Sheet as on 31.03.2020 has been drawn on the basis of historical cost method. In absence of historical cost, the assets have been valued as per Model National Municipal Asset Valuation Methodology.
3. **Valuation of fixed asset: -**
 - A. **LAND:**

Land register is maintained by the NAC. The lands owned by NAC is either transferred from Govt. of Odisha or gifted by any authority without any consideration. Hence the value of each land has been taken as Rs.1/-. The land which is not transferred in favor of NAC has not been shown as asset.
 - B. **BUILDING:**

The valuation of building has been made on basis of actual cost as reflected in the bill registers.
 - C. **ROADS:**

The valuation of roads has been made on basis of actual cost as reflected in the bill registers.
 - D. **DRAINS:**

The valuation of drain has been made on basis of actual cost as reflected in the bill registers.
 - E. **CULVERTS:**

The valuation of culverts has been made on basis of actual cost as reflected in the bill registers.
 - F. **Public lighting (Electrical Installation) :**

The valuation of public lighting has been made on basis of actual purchases/procurement cost.
4. **NAC Liabilities:**

The liabilities are accounted for after being analyzed as per the individual ledger maintained by the NAC. Expenses of revenue nature due for the accounting period but not paid are accounted under liabilities.
5. **Sundry Debtors:**

The amount of Rs. 8,72,179/- shown on 31.03.20 as recoverable on account of holding/lighting taxes as Certified by the NAC.
6. **Cash & Bank Balances:**

It includes closing balances of cash & bank accounts as on 31.03.20. given in annexure-B-6 is as certified by the NAC. The PNB-(GEN) account number -30886 showing Rs. -688671.10 because one cheque for an amount of Rs.8,49,171/ on dated 27/03/2010 vide V.H No-535-



issued to The Secretary Odisha Building & other Govt workers without adequate fund in the account.

7. **Depreciation:**

Straight Line Method (SLM) has been followed for ascertaining the depreciation.

8. **Revenue Recognition:**

Revenue has been recognized and accounted in respective accounting period on mercantile system of accounting.

9. **Revenue Expenditure:**

All expenditure of revenue nature has been recognized for respective accounting period on mercantile system of accounting.

10. **Govt Grants:**

Government grants related to depreciable fixed assets has been transferred to capital contribution account on the basis of utilization certificate (UC) submitted to the Govt. The capital contribution account has been apportion on the basis of depreciation rate over the life of the depreciable Assets.

II. Government grants related to non-depreciable fixed assets & operational expenses has been transferred to capital contribution account on the basis of utilization certificate (UC) submitted to the Govt. The amount spend during the FY towards Operational & Maintenance (AC-2300000) has been withdrawn from capital contribution account and transferred to revenue on actual expenses basis.

