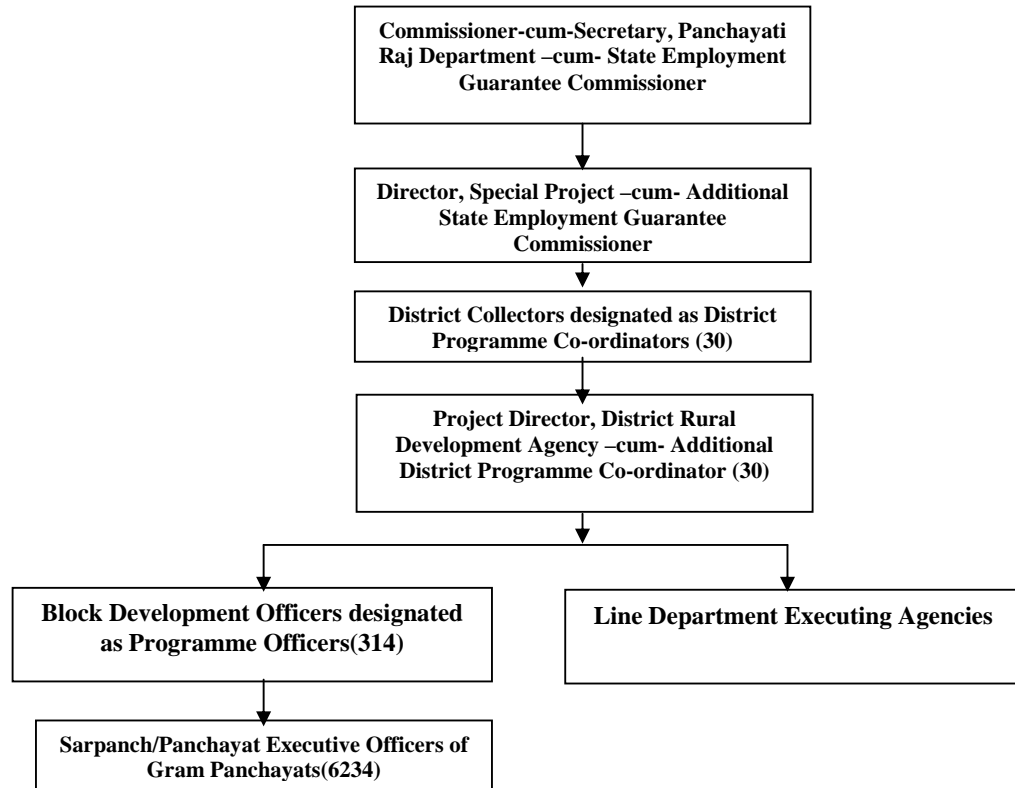


Appendix 2.1
(Refer paragraph 2.1.2 at page 10)

Organisational chart for implementation of National Rural Employment Guarantee Scheme (NREGS) in the State



Appendix 2.2

(Refer paragraph 2.1.4 at page 10)

List of nine sample districts, 33 blocks, 191 Gram Panchayats and 22 other executing agencies covered under Performance Audit of NREGS

Districts	Blocks	Gram Panchayats	Other executing agencies
Baragarh	Attabira	Amlipali, Attabira, Dulampur, Janged, Kadobahal, Ladaripali, Lahanda	Project Director, Watershed, Padmapur
	Barpali	Agalpur, Barguda, Kanbar, Khemsara, Kushanpuri, Satlama	
	Sohela	Birjam, Churiapali, Garvana, Ghess, Kangaon, Petupali, Sohela	
Deogarh	Barkote	Balam, Basloi, Gurusang, Kuapada, Kalla, Rambhei	Assistant Soil Conservation Officer, Deogarh, Divisional Forest Officer, Deogarh, Asst. Director, Sericulture, Deogarh
	Reamal	Ada, Budido, Khilei, Lulung, Reamal, Tuhilamal	
	Tileibani	Dumurikunda, Jharagogua, Sado, Tileibani	
Jajpur	Binjharpur	Barapada, Binjharpur, Bitana, Chandramu, Haladidiha, Oleichandanpur, Tina	Assistant Soil Conservation Officer, Jajpur Executive Engineer, Irrigation Division, Jajpur
	Dasarathpur	Akarpada, Champeipal, Dasarathpur, Duttapur, Grama Nandipur, Khannagar, Palatpur	
	Rasulpur	Arthanga, Bahadalpur, Gandhan, Kalan, Nathuabar, Rahamba, Rasulpur	
Keonjhar	Ghasipura	Bhandaridiha, Daradipal, Gadabandhagoda, Ganapur, Kaliamenta, Radhikadeipur	Divisional Forest Officer, Keonjhar, Assistant Director, Sericulture, Keonjhar
	Hatadihi	Akarua, Badarampas, Dhanurjaypur, Gedma, Hatadihi, K. Balipal, Padhiaripali, Sulana	
	Keonjhargarh	Baradapal, Gobardhan, Kathabari, Mahadeijoda, Mandua, Raghunathpur	
Koraput	Boipariguda	Boipariguda, Handrapara, Gupteswar, Kathapara	Assistant Soil Conservation Officer, Koraput Assistant Soil Conservation Officer, Nandpur, Assistant Soil Conservation Officer (Coffee Development), Koraput
	Boriguma	Anchala, Benasur, Borigumma, Champapadar, Gujuniguda, Haridaguda, Kumuli, Nuagam	
	Jeypore	Ambaguda, Bariniput, Gadapadar, Jamunda, Kaligam, Ranigada	
	Nandapur	Attanda, Bheja, Hikimput, Khemunduguda, Nandapur, Raising	
Mayurbhanj	Bahalda	Anlajodi, Bahalda, Jashipur, Kanki	Assistant Soil Conservation Officer, Baripada Assistant Soil Conservation Officer, Rairangpur Divisional Forest Officer, Baripada Executive Engineer,
	Baripada	Badjode, Budhikhamari, Laxmiposi, Sankhabhanga,	
	Joshiipur	Astakuanra, Begunia, Gudugudia, Jamukeswar, Jashipur	
	Kaptipada	Bad Bisole, Debla, Jayantipat-Samil, Klamgadia, Kaptipada, Kolialam, Pedagadi and Sarat.	
	Morada	Chitrada, Durgapur, Godia, Morada,	

Districts	Blocks	Gram Panchayats	Other executing agencies
		Nuhajhalia	Rural Works Division, Baripada, Executive Engineer, Minor Irrigation Division, Baripada, Executive Engineer, Mayurbhanj Irrigation Division, Baripada
	Suliapada	Deuli, Fania, Kanimahuli, Mohabilla	
	Thakurmunda	Hotogoda, Kendujiani, Salachua, Thakurmunda	
	Udala	Badakhman, Khaladi, Nuagaon, Sridamchandrapur	
Nabarangpur	Kosagumuda	Atigam, Balenga, Chirma, K-Simla, Kosagumuda, Sanamda	Assistant Soil Conservation Officer, Nabarangpur
	Raighar	Bobai, Gona, Jalangpada, Kaudola, Mohand, Raighar	
	Tentulikhunti	Goudadeopali, Kukudabai, Manchgaom, Tentulikhunti	
Nayagarh	Dasapalla	Banigochha, Ghugudipara, Kunjamendhi, Kunjabanagarh, Nachhipur	
	Nuagaon	Dhenkena, Gateri, Korada, Nuagaon, Sikirida	
	Ranapur	Balbhadrapur, Brajarajpur, Damasahi, Gopalpur, Khairapalli, Mahatpalla, Ranapur, Rankadeuli	
Nuapada	Khariar	Bhuliasikuan, Dabri, Khudpej, Ranimunda, Saradhapur	Assistant Soil Conservation Officer, Nuapada Assistant Engineer, Soil Conservation, Khariar Executive Engineer, Minor Irrigation Division, Khariar Special Officer, Chuktia Bhunjia Development Agency, Sunabeda
	Komna	Argen, Gundamer, Kandetera, Komna, Konabira, Kurumpuri, Samarsingh	
	Sinapali	Bargaon, Gandabahali, Hatibandha, Karanbahali, Sinapali, Singhajhar	

Appendix 2.3
(Refer paragraph 2.1.7.2 at page 14)

**Statement indicating short release of state share during 2006-07 to 2007-08
under NREGS**

(Rupees in crore)

Name of the district	Central share released during 2006-07 and 2007-08	Expenditure incurred during these years	Unspent fund as on March 2008	Expenditure incurred on material component and skilled and semi-skilled wage 2006-08	State share payable at 25 per cent of expenses on materials (1/4 of Col 5)	State share payable on unspent balance at 10 per cent being 25 per cent of model material component of 40 per cent	Total State share payable during 2006-08 (Col 6 +7)	Actual State share released for these years	Short release of State share
1	2	3	4	5	6	7	8	9	10
Deogarh	29.99	32.93	0.51	15.67	3.92	0.05	3.97	3.07	0.90
Jajpur	20.17	12.39	13.26	5.78	1.45	1.33	2.78	2.01	0.77
Keonjhar	55.17	48.15	15.89	28.41	7.10	1.59	8.69	5.52	3.17
Koraput	84.83	79.19	16.05	34.83	8.71	1.61	10.32	8.48	1.84
Mayurbhanj	148.49	166.41	2.58	71.90	17.98	0.26	18.24	14.83	3.41
Nawarangpur	56.65	52.02	0.93	25.50	6.38	0.09	6.47	5.66	0.81
Nuapara	62.32	54.16	18.03	22.61	5.65	1.80	7.45	6.23	1.22
Total	457.62	445.25	67.25	204.70	51.19	6.73	57.92	45.80	12.12

Appendix 2.4

(Refer paragraph 2.1.7.2 at page 14)
Statement showing belated release of State share

Name of the district	Date of release of Central share	Amount (Rupees in lakh)	Date of release of State share	Amount (Rupees in lakh)	Delay in release of State share in days
Bargarh	14.6.2007	1376.10	8.8.2007	137.62	55
Deogarh	30.3.2006	31.08	23.5.2006	6.91	53
	25.4.2006	891.70	1.6.2006	89.17	37
	14.9.2006	926.43	18.11.2006	92.64	64
	12.9.2007	643.61	29.10.2007	64.36	46
	10.4.2008	202.73	17.5.2008	22.52	37
	21.5.2008	131.75	26.9.2008	14.69	131
Jajpur	28.3.2007	400.00	18.5.2007	40.00	50
	10.4.2008	722.25	17.5.2008	80.25	37
	6.2.2009	3017.00	13.3.2009	335.22	33
Keonjhar	25.4.2006	2000.00	1.6.2006	200.00	37
	14.9.2006	1281.95	25.1.2007	128.20	132
	7.5.2007	1995.03	26.6.2006	199.50	49
	10.4.2008	1262.32	17.5.2008	140.26	36
	21.5.2008	162.62	26.9.2008	18.07	127
Koraput	25.4.2006	2000.00	1.6.2006	200.00	37
	14.9.2006	2905.38	18.11.2006	290.54	64
	10.4.2008	1567.43	17.5.2008	174.16	37
Mayurbhanj	25.4.2006	2000.00	1.6.2006	200.00	37
	14.9.2006	11355.52	30.10.2006	1135.55	45
	10.4.2008	2550.00	17.5.2008	283.33	37
	21.5.2008	82.95	26.9.2008	9.22	127
Nawarangpur	19.5.2006	2000.00	22.6.2006	200.00	33
	26.9.2006	1249.28	30.11.2006	124.93	64
	14.2.2007	600.00	22.3.2007	60.00	35
	27.4.2007	547.47	2.6.2007	54.75	35
	6.7.2007	1017.97	20.9.2007	101.80	75
	4.2.2008	250.00	11.3.2008	25.00	35
Nuapara	25.4.2006	1582.42	1.6.2006	158.24	37
	14.9.2006	679.13	18.11.2006	67.91	63
	18.1.2007	300.00	26.2.2007	30.00	38
				4684.84	33-132 days

- (i) 33 - 60 days – Rs.38.37 crore
- (ii) 61-100 days - Rs.6.78 crore
- (iii) 101-132 days – Rs.1.70 crore

Appendix 2.5

(Refer paragraph 2.1.7.2 at page 14)

Statement showing delay in release of funds by DRDAs to BDOs, GPs and Executing Agencies (EA)

Name of the District/DRDA	Date of receipt of fund from GOI/Govt.of Orissa	Amount (in lakh)	Date of release to PO, GPs and E.As	Amount (in lakh)	Delay in release in days
Keonjhar	26.6.2006	200.00	1.9.2006	200.00	66
	16.9.2006	1281.95	6.11.2006	1281.95	50
	28.12.2006	128.20	19.2.2007	128.20	52
	28.4.2007	239.69	31.7.2007	239.69	93
	12.5.2007	1995.03	31.7.2007	1995.03	80
	27.6.2007	23.97	31.7.2007	23.97	34
	26.7.2007	199.50	14.9.2007	199.50	49
	19.4.2008	1262.32	26.5.2008	1262.32	36
	16.5.2008	1140.68	26.6.2008	1140.68	40
	26.5.2008	162.62	26.6.2008	162.62	30
	25.9.2008	18.07	Not released upto 30.1.2009	18.07	127
Baragarh	3.4.2007	442.00	23.5.2007	405.06	50
	12.6.2007	1452.50	11.7.2007	1359.46	30
	8.8.2007	230.65	14.9.2007	132.10	42
	22.11.2007	81.23	16.1.2008	14.99	56
Nayagarh	1.4.2008	225.23	3.6.2008	89.5	63
			4.6.2008	89.5	64
			28.7.2008	4.7	118
			18.3.2009	0.91	348
Nuapara	25.4.2006	1582.42	5.6.2006	1582.42	41
	1.6.2006	158.00	25.7.2006	103.57	54
	14.9.2006	679.13	7.11.2006	679.13	54
	18.1.2007	300.00	23.2.2007	300.00	36
	9.4.2007	170.11	14.5.2007	170.11	35
	16.7.2007	1500.00	16.8.2007	1130.00	30
Mayurbhanj	14.9.2006	113.55	22.12.2006	50.94	98
			30.10.2006	58.10	46
Total				12822.52	30-348

- (i) 30-60 days – Rs.101.34 crore
(ii) 61-90 days- Rs.23.74 crore
(iii) 91-120 days- Rs.2.95 crore
(iv) 121-348 days- Rs.0.19 crore

Appendix 2.6
(Refer paragraph 2.1.7.3 at page 14)
Statement showing non-transfer of unutilised balance of NFFWP/SGRY to NREGS

(Rupees in lakh)

Sl No	Unit	Unutilised funds as on 2.2.2006	Receipt of funds 2.2. 2006 to 31.3.2009	Balance left unutilised on 31.3.2009
1	Boriguma	75.80	242.51	17.60
2	Nandapur	91.52	141.33	3.81
3	Reamal	51.47	228.22	58.29
4	Barkote	85.04	242.80	119.05
5	Suliapada	136.85	9.97	29.19
6	Kaptipada	170.82	28.39	3.50
7	Sinapali	219.52	48.32	61.65
8	EE,Mayurbhanj Irrigation Division	8.95	0	7.23
9	Boipariguda	33.15	226.84	0.52
10	Dasarathpur	0.40	16.01	3.08
11	Thakurmunda	11.68	32.79	0.22
12	Attabira	13.07	25.60	11.76
13	Dasapalla	95.78	7.48	103.25
14	Ranpur	55.48	9.58	19.65
15	Jeypore	107.01	112.90	8.36
16	Baripada	49.35	18.17	0.92
17	ASCO,Deogarh	1.70	5.02	6.72
18	ASCO, Koraput	72.70	21.03	12.07
19	BDO,Udala	25.90	27.93	8.93
20	BDO, Keonjhar	88.18	33.00	42.88
21	BDO, Ghasipura	64.27	52.92	62.47
	Total	1458.64	1530.81	581.15 or Rs 5.81 crore

Appendix 2.7

(Refer paragraph 2.1.7.4 at page 14)

Statement showing mismatch of online financial performance with yearly progress report

(Rupees in crore)

District	Year	Expenditure as per yearly progress report	Expenditure as per on-line performance	Difference
Mayurbhanj	2006-07	108.22	56.26	51.96
	2007-08	67.68	58.19	9.49
Koraput	2006-07	53.02	37.35	15.67
	2007-08	42.07	41.84	0.23
Total		270.99	193.64	77.35

Appendix 2.8

(Refer paragraph 2.1.7.5 at page 15)
**Statement showing diversion of funds from NREGS to other schemes and
from other schemes to NREGS**

Office	Diversion from NREGS	Diversion to NREGS				
		Scheme	Date	Amount (Rupees in lakh)	Scheme	Date
BDO, Dasarathpur	OAP	August 2007- January 2009	31.77	MDM	18 March 2008	30.00
	Election	01 January 2008	0.03	EAS	12 February 2008	12.00
				Natural calamity	11 July 07 to 02 March 2009	13.00
				IAY/Spl. IAY	07 June 2007 to 08 May 2008	86.30
				Government cash book	01 August 2007 to 18 August 2008	0.82
BDO, Raigarh	OAP	02 February 2006 to 14 September 2007	28.12	---	---	
BDO, Tentulikhunti	Miscellaneous	09 May 2007	15.36	-	-	
	TFC	12 October 2007	0.88	-	-	
	PS sub cash Book	12 June 2008	10.00	-	-	
BDO, Kosagumuda	-	-		MDM	6.1.09	53.00
BDO Jashipur				IAY	19 February 2008	15.00
				IAY	19 September 2008	5.00
				IAY	04 December 2008	5.00
BDO, Rasulpur				GGY	14 May 2008	10.00
				OAP	26 May 2008	0.05
				PS Cash Book	08. July 2008	0.30
				PS	14 July 2008	10.00
				MDM	08 September 2008	0.05
				OAP	13 January 2009	0.04
BDO, Bahalda	RSVY	August 2006	3.00	MDM	01 May 2008	1.99
	TFC	August 2008	5.30	BRGF		
	IAY	March 2009	20.00			
	BRGF	March 2009	28.00			
	MLA LAD	February 2008	1.88			
BDO, Reamal	OAP	November 2006	6.50	BRGF	March 2008	20.00
	PS Cash book	September 2007	53.95	WODC	March 2007	4.84
BDO, Barkote				BRGF,	December 2008	149.78
				WODC	December 2008	58.65
BDO, Binjharpur				IAY	2007-08	45.85
				NOAP	2008-09	1.80
BDO, Sinapali	MLA LAD	30 June 2006	5.12			

Office	Diversion from NREGS	Diversion to NREGS				
		Scheme	Date	Amount (Rupees in lakh)	Scheme	Date
BDO, Komna				IAY/ RLTA etc.	August 2008 to November 2008	42.00
BDO, Morada	OAP	06 November 2007	5.80			
BDO, Thakur- unda	GP fund	March 2008	0.20			
BDO, Attabira				GGY	February 2008	40.00
				IAY	April 08	20.00
BDO, Teleibani				BRGF	December 2008	50.00
BDO, Udala				OAP/ NOAP		10.70
				Natural calamity		25.00
				IAY		25.00
				MDM		0.90
BDO, Keonjhar				PS cash book		1.50
	8 units		215.91	13 units		738.57

IAY	Indira Awas Yojna
RLTAP	Revised Long Term Action Plan
MDM	Mid Day Meal
EAS	Employment Assurance Scheme
GGY	Gopabandhu Gramin Yojna
OAP	Old Age Pension
PS	Panchayat Samiti
BRGF	Backward Region Grant Fund
WODC	Western Orissa Development Council
NOAP	National Old Age Pension

Appendix 2.9

(Refer paragraph 2.1.8.4 at page 18)
Statement showing employment generation not commensurate with the funds utilised under NREGS and shortfall in employment generation

Name of the district	Expenditure incurred (Rupees in crore)			Employment in person days at minimum wage rate to be generated (in lakh) ¹			Employment actually generated	Shortfall	Percentage of shortfall
	2006-07	2007-09	Total	2006-07 at Rs.55 per day	2007-09 at Rs.70 per day	Total			
Bargarh	0	33.80	33.80	0	28.97	28.97	16.87	12.10	41.77
Deogarh	19.26	25.78	45.04	21.01	22.18	43.19	34.52	8.67	20.07
Jajpur	0	34.96	34.96	0	29.97	29.97	18.61	11.36	37.90
Keonjhar	35.96	47.57	83.53	39.23	40.77	80.00	64.28	15.72	19.65
Koraput	53.02	71.73	124.75	57.84	61.48	119.32	103.68	15.64	13.11
Mayurbhanj	108.23	139.91	248.14	108.07	119.92	227.99	199.62	28.37	12.44
Nawarangpur	44.09	46.23	90.32	48.10	39.63	87.73	78.97	8.76	9.99
Nayagarh	0	0.89	0.89	0	0.76	0.76	0.54	0.22	28.95
Nuapara	26.75	44.86	71.61	29.18	38.45	67.63	53.28	14.35	21.22
Total	287.31	445.73	733.04	303.43	382.13	685.56	570.37	115.19	

¹ Expenditure incurred X 60 per cent divided by minimum wage rate for unskilled workers

Appendix 2.10
(Refer paragraph 2.1.9.5 at page 21)
Statement showing execution of material intensive works leading to non-adherence to the prescribed wage-material ratio

(Rupees in lakh)

Name of the BDO	Year	Total expenditure	Expenditure on unskilled wage	Percentage of wage component	Percentage of material component
Komna	2006-07	315.29	112.09	35.50	64.50
	2007-08	394.68	184.76	46.90	53.10
Morada	2006-07	186.30	78.70	42	58
	2007-08	381.47	147.57	39	61
	2008-09	251.88	121.28	48	52
Dasarathpur	2007-08	238.90	130.02	54.43	45.57
Raigarh	2006-07	336.13	72.46	21.56	78.44
	2007-08	252.88	129.16	51.08	48.92
Tentulikhunti	2006-07	173.45	82.75	47.71	52.29
	2007-08	267.33	142.12	53.16	46.84
Thakurmunda	2006-07	205.90	76.88	37.34	62.66
	2007-08	202.76	75.26	37.12	62.88
Kaptipada	2006-07	332.91	176.44	53	47
	2007-08	307.54	139.21	45	55
Hatadihi	2006-07	162.55	29.36	18.06	81.94
	2007-08	129.94	36.96	28.44	71.56
Attabira	2007-08	177.03	87.11	49.20	50.80
Kosagumuda	2005-06 to 2008-09	148.25	44.27	29.86	70.14
Udala	2006-07	258.59	98.08	37.9	62.1
	2007-08	169.75	54.59	32.20	67.80
Ghasipura	2006-07 to 2008-09	644.22	218.34	33.90	66.10
12 units		5537.75	2237.41	18 to 54	46 to 82

Year-wise abstract on overall Material Component for the State

Year	Total expenditure (Rupees in crore)	Expenditure on Material component (Rupees in crore)	Percentage to total expenditure.
2006-07	733.47	302.99	41
2007-08	690.59	315.63	46
2008-09	553.22	202.57	37
	1977.28	821.19	

Appendix 2.11
(Refer paragraph 2.1.9.8 at page 22)
**Statement showing irregular /avoidable/ unfruitful/ infructuous/
inadmissible expenditure on execution of works under NREGS**

(Rupees in crore)

Nature of irregularity	Amount	Audit observation
Irregular expenditure on execution of bulk volume of earthwork without level/ cross section measurement	3.03	Contrary to the provisions of OPWD code and Government order (August 2008), for 5.52 lakh cum earthwork in excavation of tanks and formation of roads/embankments, Rs 3.03 crore was paid by 12 test checked blocks ² and seven test checked executing agencies ³ on the basis of pit measurement instead of on level/cross sectional measurements. Daily/individual measurement was not recorded. Average of daily wages paid indicated payment of Rs.125 to Rs.456. The labourers during beneficiary interviews admitted to have received wages at Rs.70 to Rs.125 per day only and so the possibilities of embezzlement by showing higher out turn can not be ruled out. In reply, concerned BDOs stated that due to heavy work load of JEs and shortage of staff, level measurement could not be done. The reply is not tenable as level section measurement in respect of earthwork was to be ensured in all cases and any failure to do so is to be treated as misappropriation of funds for fixation of responsibility as per the Government order (August 2008) .
Irregular payment towards cost of cement whose utilisation was doubtful	0.26	In two cases in Morada block, 764 bags of cement was shown as purchased on hand receipt from private persons/tractor owners at a cost of Rs 1.65 lakh. In eight blocks ⁴ , Rs 26.21 lakh was allowed to the departmental officials towards cost of 11539 bags of cement, shown as purchased from local market on purchase slips without indicating the bill number, date, VAT registration number and in excess of the quantity lifted from the Block Office. Utilisation of such cement appeared doubtful.
Irregular and doubtful purchase of road metal and other construction materials on hand receipts in cash and no stock account maintained for their receipt and use	1.19	Orissa General Financial Rule and Panchayat Samiti Accounting Procedures Rule 2002 provided for purchase of materials on tender basis and proper accountal of the receipt and issue in the site stock register. But in 128 cases in 18 test checked units ⁵ , road metals and construction materials worth Rs 1.19 crore was shown as purchased by the JEs/PEOs departmentally executing the works, against hand receipt payments from private individuals. Each such hand receipt ranged from Rs 0.09 lakh to Rs 3.22 lakh and no site stock register was maintained for accounting these materials. In reply, the BDOs assured to purchase materials from registered dealers in future.
Irregular expenditure on payment to executants towards cost of road	0.40	In 34 cases in seven test-checked units ⁶ , documentary evidence in support of purchase of road metals and

² Boriguma, Nandapur, Reamal, Suliapada, Binjharpur, Sinapalli, Khariar, Boipariguda, Komna, Baripada, Nuagaon, Ranapur,

³ ASCO: Nandapur, Nabarangpur, Koraput, Baripada, Nuapara and AE, Soil Conservation , Khariar, **Executive Engineer**, MI Division, Baripada

⁴ Hatadihi, Komna, Moroda, Bahalda, Ghasipura, Khariar, Reamal, Barkote

⁵ BDOs: Boriguma, Nandapur, Suliapada, Kaptipada, Binjharpur, Khariar, Boipariguda, Jeypore, Komna, Baripada, Moroda, Udala, Raigarh, Tentulikhunti, Thakurmunda, Hatadihi, **Executive Engineer**, Mayurbhanj Irrigation Division, Baripada, ASCO, Nabarangpur

⁶ Boipariguda (5: Rs 5.02 lakh), Morada (6:Rs 3.85 lakh, Baripada (6: Rs 6.96 lakh), Jeypore (4: Rs 7.71 lakh), Suliapada (5:Rs 6.54 lakh), Nandapur (1:Rs 1.71 lakh) and Kaptipada (7: Rs 8.24 lakh)

Nature of irregularity	Amount	Audit observation
metal and other construction materials without submission of documentary evidence in support of actual purchase		construction materials were not kept on record though full payment was released to the executants/JEs/PEOs/VLLs. This included Rs 40.03 lakh being the cost of materials required to be utilised in the works as per the material statement/analysis of rates. In reply, the BDOs assured to do the needful in future.
Unfruitful expenditure on construction of WHS without inlet/outlet and irrigation channels	1.23	Joint physical inspection (January to March 2009) of WHS/tanks constructed/renovated under NREGS revealed that, in 18 WHS/tanks constructed/renovated at a cost of Rs 59.03 lakh, no inlet/outlet and irrigation channels were provided. This defeated the objective of creating productive durable assets. In 12 cases, the WHS/tanks constructed/improved at a cost of Rs 63.90 lakh were found to be completely dry and the villagers stated that there were no water in these tanks since November / December 2008 and entire expenditure, thus, proved unfruitful.
Inflated measurements and excess payment	0.14	In two cases (Improvement of 1 C 1 canal embankment from Dhoda to Nandipur :Rs 9.85 lakh and Improvement of road from Manadarkhanda to Pubasahi via Belapokhari:Rs 4 lakh) , the estimates were inflated by treating the earth work in embankment/road formation as hard soil when the owner of the canal road, Irrigation Department has treated the soil as ordinary soil in its estimate and contracts for improvement of the same road. Ordinary soil was also confirmed on Joint physical inspection (May 2009) in the presence of AE, Irrigation, Jajpur. Thus, on 14538.80 cum. of soil shown as excavated in these two roads, Rs 1.70 lakh was paid in excess due to such wrong classification of soil. Same portion of the road was found to be maintained both by Irrigation and Block authorities during same period. Inflated measurement and excess payment of Rs 1.21 lakh was also noticed on joint physical inspection of another road ⁷ . <i>Verification of muster rolls of both these works in one village and beneficiary interview in the presence of PRI officials revealed fake muster rolls by showing engagement of two deceased persons, five State / Central Government employees, one handicapped person receiving handicapped pension, three persons aged over 70 years and two persons migrated to other States for 168 man days and Rs 17436 was shown as paid towards wages.</i> On this being pointed out, BDO, Dasarathpur stated that action would be taken to improve these roads to prescribed specifications, excess estimated cost would be regularised and attributed the reason for all such irregularities to execution of work in the first and second year of execution. The reply is not tenable as no enquiry was conducted to fix up responsibility for such lapses.
Execution of works without technical sanction and administrative approval and payment without check measurement	0.41	In Dasarathpur block of Jajpur district, in respect of eleven works though only Rs 20.20 lakh was provided in the approved AAP, estimates were prepared for Rs 57.08 lakh with 100 to 919 <i>per cent</i> higher. This was entered in NREGS web site at block level as administratively approved without submission of copies of the technically sanctioned estimates to DRDA, Jajpur as required.

⁷ Manadarkhanda to Pubasahi via Belapokhari

Nature of irregularity	Amount	Audit observation
		Rs 40.63 lakh was spent on these works up to March 2009. Five works ⁸ with estimated cost of Rs 27.97 lakh were executed without obtaining technical sanction (TS) and administrative approval (AA) of estimates from the competent authorities. In one case (Chhanchina GP in Dasarathpur block), the estimate for the work was prepared at Rs.15.28 lakh against the approved AAP provision of Rs.1.50 lakh and Rs.9.25 lakh was spent up to March 2009 without technical sanction of the estimate by the Executive Engineer/Addl.PD(Tech), DRDA, Jajpur. Rs 3.61 lakh was released to the executant for earth work executed (1963.56 cum in June 2007 and 4124.04 cum in June 2008) without check measurement by the AE. The earth work shown as executed is not susceptible for check measurement due to passage of two rainy seasons. Measurement for Rs 6.69 lakh was recorded in the measurement book against expenditure of Rs 9.25 lakh shown in the cash book. 13 labourers were shown as engaged two to five times in this work on same day.
Irregular expenditure on inadmissible items	1.22	GOI instruction (October 2007) did not permit expenditure incurred on pesticides and insecticides under material component. However, contrary to this instruction, four ASCOs (Koraput, Nabarangpur, Baripada and Coffee Development, Koraput) utilised NREGS funds of Rs 1.22 crore on purchase and utilisation of pesticides and insecticides for cashew/ coffee plantation. In reply, PD, DRDA, Koraput and ASCO, Nabarangpur stated that they were not aware of any such GOI order of October 2007 and assured to comply the same in future.
Misutilisation of scheme fund on land scaping of garden in the residence of Collector, Nuapada	0.03	In Nuapada district, an amount of Rs.2.54 lakh spent on "Land scaping and development of garden in the residence of Collector, Nuapada" was outside the scope of permissible works under the scheme. Of this, only Rs 9590 was spent on payment of wages to 12 labourers for 137 man days and the remaining amount was utilised on material component like purchase of decorative and ornamental plants, coloured grass, etc. from private farms.
Irregular expenditure on inadmissible works	0.53	An amount of Rs 53.04 lakh was spent on inadmissible works like repair of office building and staff quarters, earth filling in office/ temple premises, melan padia, filling of ponds, elephant proof trench cutting etc.
Total	8.44	

⁸ Road from Naikula sahi to Balada Patra sahi chhak Rs 15.28 lakh, Nilakanthapur school to Pandasahi road:Rs 3.57 lakh,Road from Chitalo sankha mahara to Kalu baragachha, PWD road to Darva village, Renovation of drain from Bhuyan sahi to Batua mahara :each Rs 3.04 lakh.

Appendix 2.12
(Refer paragraph 2.1.9.9 at page 22)
Statement showing instances of avoidable / extra expenditure under NREGS

Nature of irregularity	Amount (Rupees in crore)	Audit findings
Extra expenditure due to inflating estimates with seven hour working time against notified eight hour working time	0.56	The working hours under NREGS was revised from seven hours to eight hours (nine hours including one hour break) from 14 January 2008 vide Gazette notification issued by the GOI on the same date. Test check revealed that three executing agencies/line departments ⁹ ignoring the said notification prepared estimates for Cashew/Coffee plantation including maintenance at seven hours working time per day which inflated the estimates by 80152 man days and incurred extra expenditure of Rs 56.10 lakh. DRDA, Koraput and Nawarangpur did not enforce the above eight hours working time. PD, DRDAs of both Nabarangapur and Koraput districts however assured compliance with the above provision henceforth.
Extra expenditure due to execution of cement concrete roads with higher width and thickness	0.36	The standard specifications for cement concrete roads within village habitation provided for three meter width carriage way, four inch thick metal concrete (1:4:8) followed by three inch thick chips concrete (1:2:4). But in 11 selected blocks ¹⁰ in 52 cases, concrete roads with higher width and thickness ¹¹ were constructed incurring extra expenditure of Rs 36.22 lakh on cement concrete works.
Avoidable extra expenditure on construction of field channels beyond the specification prescribed by Bureau of Indian Standards	0.16	IS 12379 prescribes lining of field channels/canals with cement concrete(75 mm thick) or with stone/brick (150 mm thick). However in three selected units ¹² , eight works of construction of lined field channels with width 1.35 metre, both RRHG stone masonry with cement mortar(1:4) in walls and 450mm thick cement concrete (1:3:6) in bed were provided instead of 75 mm thick cement concrete(1:3:6) over the entire portion (bed and side walls of field channels). This resulted in incurring an extra expenditure of Rs 15.61 lakh. In reply, BDOs, stated that higher specification was provided to make the field channel more durable and strong. The reply is not tenable as IS code satisfies the durability and all technical aspects and CC works with higher specification disturbed the ratio of wage-material and increased the cost of work.
Total	1.08	

⁹ Assistant Soil Conservation Officers, Koraput, Nawarangpur and Assistant Soil Conservation Officer, Coffee Development, Koraput

¹⁰ Boriguma(3), Suliapada(6), Kaptipada (5), Sinapali(6), Khariar (4), Boipariguda(2), Komna(3), Baripada(4), Morada(6), Sohela(8) and Udala(5)

¹¹ Width ranging between 3.65meter against 3meter prescribed and thickness ranging between 8 inch to 9 inch against prescribed 7 inch

¹² BDO, Nandapur (1 work: Rs 2.83 lakh), BDO, Boipariguda(1 work: Rs 1.23 lakh) Executive Engineer, MI division, Baripada(6 works: Rs 11.55 lakh)

Appendix 2.13

(Refer paragraph 2.1.12.2 at page 27)
Summary findings of National Institute of Rural Development, Hyderabad in it's
Social audit Reports on seven GPs of three test checked districts

District	Block	GP where NIRD conducted social audit	Date of Social audit by NIRD	Number of works covered	Summary of important findings
Koraput	Nandapur	Khurji	1 February 2008	3	<ul style="list-style-type: none"> • Entries made in physical copies of job cards were not consistent with muster rolls and there were many false entries. • People not aware of the procedure for applying for job and even of their rights to 100 days employment in a year. • There were delayed and under payment of wages and also muster rolls showed name of workers who did not worked, fictitious engagement of deceased persons, Government employees. • Worksite facilities were not provided.
	Bandhu-gaon	Nilabadi	2 February 2008	3	<ul style="list-style-type: none"> • People not aware of the procedure for applying for job and even of their rights to 100 days employment in a year. • Vigilance committee and appointment of VLL were done by few influential people and while villagers were not aware of such VMCs, VMC members were not even aware of their duties. • There were many fake and inflated entries in the job cards. • Photographs were not fixed in job cards. • When application form were not available in GP office, GP staff refused to accept application for work in plain paper. • There were delayed payment of wages up to six months and gender discrimination in payment of wages. • False job entries and wage payment in muster rolls was also noticed. Name of some workers actually worked were not found in muster rolls. • Drinking water and shade was not provided at worksites.
	Boriguma	Pondasaguda	31 January 2008	3	<ul style="list-style-type: none"> • Job cards with job entries were given to 27 registered labourers even though they did not work. • Inflated measurement in execution of works was also noticed. • There were delayed and under payment of wages and also muster rolls showed fictitious engagement of deceased persons. • No worksite facility provided and people were not aware of the provisions for payment of unemployment allowances.
Naba-rangpur	Chanda-handi	Gambhari-guda	11 March 2008	4	<ul style="list-style-type: none"> • Asset register was not maintained. • Unemployment register was not maintained even though there were many cases deserving payment of unemployment allowance. • Most of the resolutions of Gram Sabha/ Palli Sabha meeting were made without quorum. • No complaint register was available. • Panchayat office not opening regularly. • Most of the job cards were not available with the job card holders and fake entries in job cards were noticed.

District	Block	GP where NIRD conducted social audit	Date of Social audit by NIRD	Number of works covered	Summary of important findings
					<ul style="list-style-type: none"> • More than one job cards were issued in the name of a single family. • There were cases of under payment of wages and delayed payment of wages. • Muster rolls were not available at worksite. • Works were executed by contractors despite being prohibited. • Muster rolls contained fictitious entries like showing dead men, blind, physically and mentally handicapped persons as worked, false LTI for literate workers etc. • Worksite facilities were not provided. • Muster rolls of works executed by Panchayat Samitees and line departments not available with the GP for public inspection.
	Papadahandi	Papadahandi	13 March 2008	3	<ul style="list-style-type: none"> • Vested interest halted the meeting though public and workers were interested. • Contractors were working in disguise. • There was no complaint register and many registers were not maintained. • GP office was not opened regularly. • Fake job entries were noticed in the job cards. Job cards were with contractors and PRI officials. • Labourers were not aware of job demand procedure and their rights under the scheme. • There were delayed payment, under payment and gender discrimination in payment of wages. • Muster rolls contains engagement of deceased persons, persons migrated for years and with false LTI. • Worksite facilities were not provided. • VMCs were not formed.
Mayurbhanj	Rasgovindpur	Debsole	16 May 2008	3	<ul style="list-style-type: none"> • Money (Rs 30 to Rs 50) charged by PRI officials from workers for photographs. • Job entries in job cards did not match with beneficiary statements and muster rolls. • People were not aware of the procedure for demanding job. • There were delayed and under payment of wages and even workers were asked to sign fake muster rolls. • After drawing money from bank, people were forced to pay to the contractors. • Muster rolls were not available at worksite and excepting rest shed no other facility like drinking water etc were provided at the worksite.
	Sarasakana	Murunia	16 April 2008	3	<ul style="list-style-type: none"> • Most of the registers were maintained properly. • Job cards were lying with mate and ward member and not with card holders. • Fake muster rolls with fictitious engagement of persons died long ago were also noticed. • Though wage was paid through bank but all pass books were lying in bank as contractor paid them wages. Contractor and middle men were having account number of workers and so it is not possible for workers to withdraw money without their help. • Transparency boards were available at all worksites and worksite facilities were provided.

Appendix 2.14
(Refer paragraph 2.2.5.2 at page 32)
Statement showing details of District Mission Committee (DMC) meetings
held during 2005 to 2009

Name of the NHM district	Period	Total no. of Months	Meetings required to be held as per norm	No. of occasions the DMC met	Shortfall in holding meetings
Koraput	08/2005 to 03/2009	44	22	5	17
Bolangir	09/2005 to 03/2009	43	21	7	14
Kalahandi	08/2005 to 03/2009	44	22	3	19
Balasore	08/2005 to 03/2009	44	22	8	14
Sundergarh	05/2008 to 03/2009	11	5	1	4
Mayurabhanja	08/2005 to 03/2009	44	22	6	16

Appendix 2.15

(Refer paragraph 2.2.6 at page 32)

Statement showing retention of NHM funds in non-interest bearing current account

Period	Number of days	Amount (In Rupees)	3.5% interest foregone (In Rupees)
10.05.2006 to 28.07.2006	80	1,19,55,900.00	91,717.00
29.07.2006 to 29.01.2007	185	1,04,55,900.00	1,85,485.00
30.01.2007 to 02.05.2007	93	91,85,069.00	81,911.00
03.05.2007 to 11.05.2007	9	89,85,069.00	7,754.00
12.05.2007 to 31.07.2007	81	81,85,069.00	63,574.00
01.08.2007 to 08.01.2008	161	38,85,069.00	59,980.00
09.01.2008 to 14.01.2008	6	37,18,194.00	2,143.00
15.01.2008 to 25.03.2008	71	32,18,194.00	21,910.00
26.03.2008 to 30.04.2008	36	18,64,194.00	6,436.00
01.05.2008 to 11.07.2008	72	6,64,194.00	4,586.00
TOTAL			5,25,496.00

Appendix 2.16

(Refer paragraph 2.2.6 at page 33)

Statement showing outstanding advances under NHM

(A) Against departmental staff

(In Rupees)

Sl.No.	Year of payment of Advance	No. of occasions on which advance was paid	Amount of advance	Amount adjusted	Balance
1.	2005-06	4	20000	Nil	20000
2.	2006-07	16	250888	63390	187498
3.	2007-08	68	2694636	765659	1928977
4.	2008-09	21	1147500	237801	909699
Total		109	4113024	1066850	3046174

(B) Against other agencies

(In rupees)

Sl.No.	Date of Advance	Paid to	Purpose	Amount of advance	Amount adjusted	Balance
1.	02/11/06	OSSC Limited	Supply of Vegetable Mini Kit	10000000	6565767	3434233
2.	31/03/07	OSSC Limited	Supply of Cashew grafts	14000000	0	14000000
3.	30/04/07	NAFED	Supply of tuberose	3000000	0	3000000
4.	20/09/07	NAFED	Supply of tuberose	1491550	0	1491550
5.	2/11/07	OUAT	To conduct Seminar	50000	0	50000
6.	05/11/08	Horticulture Congress	Stall charges	46500	0	46500
Total				28588050	6565767	22022283

Appendix 2.18

(Refer paragraph 2.2.8 at page 34)
Representation of SC/ST/Women beneficiaries in NHM activities

Name of the Horticulturist	2007-08				2008-09			
	Total number of beneficiaries	Percentage of			Total no. of beneficiaries	Percentage of		
		SC	ST	Women		SC	ST	Women
Koraput	1006	5.9	44.73	1.09	1009	4.36	58.97	1.48
Jeypore	2712	6.82	51.95	24.52	1695	5.84	63.12	6.84
Titlagarh	429	9.79	33.56	6.75	--	--	--	--
Patnagarh	1030	4.56	27.37	7.67	--	--	--	--
Bolangir	911	7.24	17.56	0.66	--	--	--	--
Dharmagarh	465	8.38	37.84	3.22	--	--	--	--
Bhawaniapatna	1012	10.67	26.79	3.65	1032	10.46	25.38	3.48

Appendix 2.19

(ଉତ୍କଳରାଜ୍ୟ ସରକାରଙ୍କଦ୍ୱାରା 2.2.10.2 ଟ୍ରାୟ ପ୍ରକଳ୍ପ 36)

ଫାଇଲିଙ୍ଗ୍‌ଉପରେ ଆବେଦନ କରାଯାଇଥିବା ଅନୁସୂଚିତ ଫଳ ଫଳିତମାନଙ୍କ ପ୍ରତି ଅନୁସୂଚିତ କାର୍ଯ୍ୟକ୍ରମ ଅନୁଯାୟୀ ଗ୍ରହଣ କରାଯାଇଥିବା ମୂଲ୍ୟର ବିବରଣୀ ଏବଂ ତାହାଙ୍କୁ ସଫଳତାର ସହିତ ସମ୍ପୂର୍ଣ୍ଣ କରିବାକୁ ଅନୁସୂଚିତ କାର୍ଯ୍ୟକ୍ରମ

(ଉତ୍କଳରାଜ୍ୟ ଟଙ୍କା)

Name of the crop	Total plantation (Ha)	Expenditure incurred	Survival 75% and above(Ha)	Survival below 75%	Percentage of survival	Expenditure incurred on unsuccessful plantation in plantation year	Survival below 90%(Ha)	Percentage of survival	Expenditure incurred on unsuccessful plantation (plantation & 1st year maintenance)	Total expenditure on unsuccessful plantation
Mango	11763.69	926.39	8633.21	3130.48	0 to 72	246.53	1145.24	0 to 84	126.26	372.79
Cashew	2415.63	135.88	1770.81	644.82	4 to 73	36.27	180.85	15 to 85	14.24	50.51
Aonla	424.00	27.03	228.04	195.96	6 to 70	12.49	31.83	0 to 49	2.84	15.33
Banana	311.35	23.35	252.55	58.8	40 to 62	4.41	17.16	0 to 65	1.80	6.21
K.Lime	169.80	16.40	130.45	39.35	48 to 50	3.80	4.75	1 to 49	0.64	4.44
Total	15084.47	1129.05	11015.06	4069.41		303.50	1379.83		145.78	449.28

Statement showing crop wise wasteful expenditure on unsuccessful plantations

(Rupees in lakh)

Name of the crop	Expenditure incurred on unsuccessful plantation (1st year)	Expenditure incurred on unsuccessful plantation (2nd year)	Total expenditure on unsuccessful plantation
Mango	246.53	126.26	372.79
Cashew	36.27	14.24	50.51
Aonla	12.49	2.84	15.33
Banana	4.41	1.80	6.21
K Lime	3.80	0.64	4.44
TOTAL	303.50	145.78	449.28

Appendix 2.20
(Refer paragraph 2.2.10.3 at page 36)
Statement showing details of non-collection of token money

(In rupees)

Name of the office	Plantation					Vegetable Mini-kit				
	2005-06	2006-07	2007-08	2008-09	Total	2005-06	2006-07	2007-08	2008-09	Total
Horticulturist, Jeypore	2199	14546	15390	208780	240915	0	1900	0	0	1900
Horticulturist, Koraput	3478	0	960	89344	93782	0	0	0	2940	2940
Horticulturist, Bhawanipatna	0	19545	550	171920	192015	46170	11050	1000	850	59070
Horticulturist, Bolangir	0	0	0	0	0	18320	24860	0	0	43180
Horticulturist, Titlagarh	0	259550	274485	188482	722517	0	33900	51000	50000	134900
Horticulturist Balasore	1215	0	0	0	1215	0	0	0	0	0
AHO, Nilgiri	360	55248	56778	4896	117282	0	51990	1000	0	52990
Horticulturist, Rairangpur	0	0	8900	0	8900	0	0	0	0	0
Horticulturist, Patnagarh	0	0	0	68140	68140	0	0	0	340	340
Horticulturist, Dharmagarh	0	0	0	64952	64952	0	0	0	0	0
AHO, Kalikaprasad	0	0	0	35700	35700	0	0	0	2040	2040
Horticulturist, Sundergarh	0	0	0	0	0	0	0	0	8420	8420
Horticulturist, Panposh	0	0	0	0	0	0	0	0	3700	3700
Horticulturist, Baripada	0	0	6000	0	6000	0	0	0		0
Horticulturist, Karanjia	0	0	0	20000	20000	0	0	0	0	0
Horticulturist, Udala	0	0	0	5512	5512	0	0	0	4080	4080
TOTAL	7252	348889	363063	857726	1576930	64490	123700	53000	72370	313560
DSMS, Koraput	180000	210250	171000	0	561250	0	0	0	0	0
GRAND TOTAL	187252	559139	534063	857726	2138180	64490	123700	53000	72370	313560

Appendix 2.21

(ଭିଜୁବଳିଆ ପ୍ରକଳ୍ପକର୍ମକ୍ରମ 2.2.15 ବ୍ଲକ୍ ପ୍ରକଳ୍ପ 38)

ପ୍ରାଥମିକ ସ୍ତରର ଶିକ୍ଷା ଦେବା ପାଇଁ ଶିକ୍ଷକଙ୍କୁ ଦୂର ଯାତ୍ରାରେ ପ୍ରକଳ୍ପକର୍ମକ୍ରମ ସମ୍ପାଦନା ପାଇଁ

କ୍ର. ସଂ.	ସ୍ଥାନ ଦୂର ଯାତ୍ରା ଦୂରତା	ସଂ. ଦୂର ଯାତ୍ରାରେ ଯିବା ପାଇଁ	ସଂ. ଦୂର ଯାତ୍ରାରେ ଯିବା ପାଇଁ ପ୍ରକଳ୍ପକର୍ମକ୍ରମ
1.	କମ୍ପ୍ୟୁଟର ଶିକ୍ଷା ଦେବା ପାଇଁ, ଉତ୍କଳ	16	୧୯
2.	କମ୍ପ୍ୟୁଟର, ଉତ୍କଳ	5	୧୯
3.	କମ୍ପ୍ୟୁଟର ଶିକ୍ଷା ଦେବା ପାଇଁ, ଉତ୍କଳ	26	5
4.	କମ୍ପ୍ୟୁଟର, ଉତ୍କଳ	9	୧୯
5.	କମ୍ପ୍ୟୁଟର ଶିକ୍ଷା ଦେବା ପାଇଁ, ଉତ୍କଳ	39	୧୯
6.	କମ୍ପ୍ୟୁଟର ଶିକ୍ଷା ଦେବା ପାଇଁ, ଉତ୍କଳ	30	3
7.	କମ୍ପ୍ୟୁଟର, ଉତ୍କଳ	4	୧୯
8.	କମ୍ପ୍ୟୁଟର, ଉତ୍କଳ (କମ୍ପ୍ୟୁଟର ଶିକ୍ଷା ଦେବା ପାଇଁ)	60	21
9.	କମ୍ପ୍ୟୁଟର ଶିକ୍ଷା ଦେବା ପାଇଁ, ଉତ୍କଳ	21	1
10.	କମ୍ପ୍ୟୁଟର, ଉତ୍କଳ	3	1
11.	କମ୍ପ୍ୟୁଟର ଶିକ୍ଷା ଦେବା ପାଇଁ, ଉତ୍କଳ	35	୧୯
ମୋଟ		248	31

Appendix 2.22

(Refer paragraph 2.2.17.1 at page 39)

Statement showing details of field visits by supervisory officers

Name of the office	2005-09		
	No. of days programmed	No. of days covered	Shortfall in days (%)
Horticulturist, Titlagarh	1025	960	65(6)
Horticulturist, Bhawanipatna	2113	1845	268(13)
DDH, Balasore	690	479	211(31)
AHO, Nilgiri	787	695	92(12)
Horticulturist, Lahunipara	442	332	110(25)
DDH, Baripada	2400	2060	340(14)
Horticulturist, Rairangpur	1452	1146	306(21)
Horticulturist, Karanjia	2481	2033	448(18)
AHO, Kalikaprasad	1300	1136	164(13)
Horticulturist, Udala	1520	1340	180(12)

Appendix 2.23

(Refer paragraph 2.3.8.2 at page 49)

Statement showing non recovery of Government dues and excess payments to contractors

(Rupees in crore)

Sl. No.	Observation in brief	Name of the project	Amount
i	<p>The contractor after executing work valuing Rs 1.45 crore stopped the work. The EE directed (May 2000) him to complete two bottom slabs and the walls and not to remove the shuttering of fifth and sixth slabs before onset of monsoon to avoid erosion to reinforcement bars. The contractor, however, removed the shuttering without the knowledge of the department and finally abandoned the work from June 2000. As a result, cracks developed at the bottom of the slab endangering safety of the structure. As per actual work executed the relative position of tender was vitiated and the second lowest bidder became the lowest with involvement of extra cost of Rs 3.07 lakh.</p> <p>The balance work was awarded (February 2008) to OCC¹³ at a cost of Rs 2.40 crore for completion by April 2009. Though OCC was paid (March 2008) an advance of Rs 1.50 crore, the work was not commenced as of May 2009. The award of balance work involved extra cost of Rs 1.68 crore which was recoverable from the defaulting contractor as per the conditions of contract. Apart from the above, the contractor was issued machinery and materials for Rs 3.15 lakh. There was also excess payment of Rs 0.12 lakh to the contractor in the final bill. The total recoverable dues from the defaulting contractor for Rs 1.72 crore were neither recovered nor was the contract closed (June 2009).</p> <p>The Government assured (November 2009) that the contract would be terminated within a month's time and also the enquiry report on the development of cracks in the bottom of the aqueduct slab would be obtained shortly for fixing responsibility on the defaulting persons.</p>	Subarnarekha Irrigation Project - Construction of aqueduct at 37365 M of SMC	1.72
ii	<p>The contracts of five works awarded to three contractors included 7.16 lakh cum of burrow area stripping for Rs 2.17 crore. This was not admissible. The contractors were paid Rs 1.02 crore for 3.53 lakh cum of stripping of unsuitable earth in the burrow area.</p> <p>The Government stated (November 2009) that the EE, Right Canal Division No.II, Junagarh recovered Rs 75 lakh and balance Rs 13 lakh was adjusted from the performance security of the contractors. The adjustment against SD was not acceptable since the SD was retained to ensure rectification of defective works, if any, executed and was refundable after defect</p>	Construction of earth dam from 00 to 1110 M, 1950 to 2940 M and 3000 to 3460 M - Kanupur Irrigation Project. Constn of Extn of RMC from 00 to 960 M (Reach-I), 960 to 2130 M (Reach-II) and 2130 to 2610 M	3.53

¹³ Orissa Construction Corporation

Sl. No.	Observation in brief	Name of the project	Amount
	liability period of six months. The other EEs did not recover the inadmissible amount (November 2009).	(Reach-III) - Upper Indravati Irrigation Project	
iii	<p>In seven works of SIP awarded to four contractors, the EE paid escalation charges of Rs 1.06 crore to the contractors for the first year of the agreements. In construction of three reaches of Golamunda Distributory, the EE also paid escalation charges of Rs 6.89 lakh to the contractor for the first year. This was not admissible.</p> <p>Further, in construction of spillway of LIIP, the escalation charges on labour component was calculated adopting the basic labour rate of Rs 42.50 against Rs 44.09 actually adopted in the offer. This resulted in excess payment of Rs 14.48 lakh. Besides, escalation charges of Rs 30.32 lakh was paid to OCC on overhead charges which was not admissible. The total excess payment/liability was Rs 1.72 crore.</p> <p>The Government stated (November 2009) that Rs 34.78 lakh was recovered from the contractors executing works in SIP and assured to recover the escalation on overhead charges in respect of LIIP. Government further stated that escalation on labour component was paid as per escalation clauses in the contract in respect of spillway of LIIP. This was not acceptable since the offer rate included labour charges of Rs 44.09 against minimum wages of Rs 42.50.</p>	Subarnarekha Irrigation Project - Restoration work with canal section from 37000 to 44660 M, 44660 to 45522 M and 45522 to 46500 M, of SMC, CC lining to BBC from 00 to 9 km, 9000 to 17965 M and 18000 to 23540 M, & Constn of Jambhira earth dam from truncated to ultimate height (Reach-I and II).	1.57
iv	<p>The accepted offer of OCC stipulated execution of 1.54 lakh cum of cement concrete and 0.41 lakh cum of RCC mixed in batching and mixing plant. The analysis of offer rate included Rs 36.70 per cum towards hire charges of Batching Plant and labour for feeding the batching plant. OCC, however, did not use batching plant in the work. Thus, the cost for hire charges and labour required for feeding the batching plant was not admissible. This resulted in inadmissible payment of Rs 71.33 lakh. The CE ordered (January 2007) to recover the amount but the amount remained unrecovered as June 2009.</p> <p>The Government stated (November 2009) that the OCC executed the CC work by concrete mixture due to frequent power failure and the cost of execution through concrete mixture was higher. This was not acceptable since analysis of item rate was made with provision of batching plant. The hire charges and the labour for feeding the batching plant were not admissible.</p>	Lower Indra Irrigation Project- Construction of spillway	0.71
	Total		7.53

Appendix -2.24

(Refer paragraph 2.3.8.3 at page 49)
Statement of undue benefit to contractors

(Rupees in crore)

Sl. No.	Observation in brief	Name of the project	Amount
i	<p>During execution of Syphon aqueduct, the sinking of well was revised to 7 metres dia against 6.75 metres dia provided in the agreement. Although the item was payable at rates between Rs 0.22 lakh and Rs 2.06 lakh per metre as per the agreement, it was paid at rates between Rs 0.28 lakh and Rs 2.65 lakh under extra item resulting in undue benefit to OCC.</p> <p>The Government stated (November 2009) that the extra cost was calculated arithmetically without considering the SoR. This was not acceptable since the extra cost was arrived as per calculation made in the sanctioned estimate which was increased proportionately.</p>	UIIP – Syphon aqueduct over river Sagada Right Extension Main Canal	0.90
ii	<p>As per orders, works can be allotted to OCC at market price without any overhead charges. OCC was eligible to overhead charges separately at 15 per cent on the value of work executed. They were however, allowed 15 per cent overhead charges on materials and machinery components in addition to 15 per cent overhead charges on value of work executed. This resulted in undue benefit.</p> <p>The Government assured (November 2009) to re-examine the ambiguity in allowing 15 per cent overhead charges to OCC, on material and machinery components in addition to the 15 per cent overhead charges normally paid to it on the overall value of work done and modify the Government policy.</p>	Telengiri Irrigation Project	4.78
		Lower Indra Irrigation Project	1.78
		Upper Indravati Irrigation Project (Syphon Aqueduct)	0.30
iii	<p>Providing of higher lead for obtaining sand and stone products resulted in undue benefit to the contractors.</p> <p>The Government stated (November 2009) that the higher lead than the lead provided in the project report was adopted in the offer of OCC after physical verification. This was not acceptable since the project report was prepared after verification of quarry and other works of the project were also executed with the lead provided in DPR.</p>	Telengiri Irrigation Project	6.06
iv	<p>Although burrow earth was available within a lead of 4.5 km, the item rate for earth work was computed with 5 km lead leading to undue benefit to contractor.</p> <p>The Government stated (November 2009) that the required quantity of earth may not be available within 4.5 km. As such average lead of 5 km was provided. The reply was not acceptable since in another reach of the same work lead of 4.5 km was provided.</p>	Kanupur Irrigation Project	1.60

Sl. No.	Observation in brief	Name of the project	Amount
v	<p>The SoR provided for overhead charges of 10 <i>per cent</i>. Despite that, the item rates were computed providing additional 2 <i>per cent</i> towards sundries/T&P though not admissible. This resulted in undue benefit to the contractor.</p> <p>The Government stated (November 2009) that the estimate did not form part of the tender document and the contractor quoted his rate considering field requirement and technique adopted by them. This was not acceptable since the SoR did not provide for such inclusion (2 <i>per cent</i> T&P) in the analysis. This inflated the project cost leading to undue payment.</p>	Anandpur Barrage Project	1.66
	<p>The foundation of structures were filled in with sand though specification provided for filling with excavated materials. This resulted in undue benefit to contractors.</p> <p>The Government stated (November 2009) that the filling required cohesionless material as per approved drawing and availability of such material depended on quality tests. Necessary tests would be conducted and materials excavated from foundation utilised in the back filling to avoid extra cost.</p>	Anandpur Barrage Project	2.08
vi	<p>Inclusion of sales tax component in the item rates despite inadmissibility led to undue benefit to contractor.</p>	Lower Indra Irrigation Project	1.85
	Total		21.01

Appendix 2.25

(Refer paragraph 2.3.8.4 at page 50)

Statement of extra expenditure

(Rupees in crore)

Sl. No.	Observation in brief	Name of the project	Amount
i	<p>The displaced families (1239) of Jambhira Reservoir of SIP were paid Rs 6.78 crore towards land and rehabilitation assistance as per applicable norm. Extra compensation of Rs 32.97 crore was further paid to them as per revised policy made applicable from a subsequent date.</p> <p>The Government stated (November 2009) that the release of water from Bihar was not sure due to unsound financial condition of that State. As such the construction work was limited to create irrigation potential for 3500 ha CCA only. After assurance of release of water from Jharkhand and availability of funds, the balance works were taken up for which rehabilitation assistance was paid on revised rate. This was not acceptable since AIBP funds were made available during 1996-97 and delay in payment of rehabilitation assistance involved extra cost.</p>	Subarnarekha Irrigation Project	32.97
ii	<p>Due to delay for over eight years in identification of land for settlement of the DPs and payment of compensation, the DPs became entitled to compensation as per revised policy involving extra payment.</p> <p>The Government stated (November 2009) that most of the people are residing on Government land without having records of rights and pattas. They demanded payment of compensation which requires approval of Government. This was not acceptable since the RR issues should be settled before commencement of work and delay in obtaining approval involved extra cost.</p>	Telengiri Irrigation Project	16.64
iii	<p>Providing of reinforcement at 4.39 <i>per cent</i> of the volume of concrete against one <i>per cent</i> admissible as per norms led to extra expenditure of Rs 2.04 crore.</p> <p>The Government stated (November 2009) that the consumption is made as per actuals based on approved drawing and design. No payment is made as per estimated provision. This was not acceptable since the actual utilised quantity was also more than the prescribed norm. Adoption of extra provision led to extra cost.</p>	Lower Indra Irrigation Project	1.92
iv	<p>Non-execution of cement concrete lining works simultaneously with the construction of the canal necessitated removal of silt and debris from the canal bed resulting in extra expenditure.</p>	Subarnarekha Irrigation Project	2.09
v	<p>The cement concrete item rates of M-15, M-20 and M-25 were computed with higher requirement of cement compared to the provisions of IRC code, resulting in extra expenditure.</p>	Anandpur Barrage Project	3.66

Sl. No.	Observation in brief	Name of the project	Amount
	The Government stated (November 2009) that the estimates were prepared as per SoR and work executed after invitation of tender. This was not acceptable since non adoption of cement in analysis as per IRC inflated the project cost.		
vi	Failure to acquire land within the validity period of a tender, facilitated the bidder not to extend the validity warranting retender of the work with extra cost.	UIIP- Tipiguda Minor	1.97
	Total		59.25

Appendix 2.26

(Refer paragraph 2.4.3.1 at page-55)

Statement showing requirement and allotment of funds for development of PTGs

(Rupees in crore)

Sl. No.	Name of the Micro Project	Year	Opening Balance as on 1.4.02	Requirement of funds as per Perspective / CCD Plan	Requirement of funds projected in the Annual Action Plan	Funds sanctioned by the State Government for the projects (percentage)	Total funds available	Expenditure incurred by the Project	Unspent fund with the Project at the end of the year
1	BDA, Mudulipada	2002-03 to 2008-09	0.54	21.12	5.55	3.83(18)	4.37	2.67	1.70
2	CBDA, Sunabeda	2002-03 to 2008-09	0.05	6.48	2.00	2.07(32)	2.12	1.79	0.33
3	DDA, Kudumulgumma	2002-03 to 2008-09	0.39	10.21	3.52	3.65(36)	4.04	2.33	1.71
4	DKDA, Chatikona	2002-03 to 2008-09	0.68	22.99	3.50	3.14(14)	3.82	3.20	0.62
5	DKDA, Parsali	2002-03 to 2008-09	0.17	14.88	2.72	1.58(11)	1.75	1.47	0.28
6	HK & MDA, Jashipur	2002-03 to 2008-09	0.04	6.45	1.31	1.53(24)	1.57	1.14	0.43
7	JDA, Gonasika	2002-03 to 2008-09	0.84	9.14	5.26	4.10(45)	4.94	3.58	1.36
8	DKDA, Belghar	2002-03 to 2008-09	0.19	5.30	3.80	2.76(52)	2.95	2.86	0.09
9	KKDA, Langigarh	2002-03 to 2008-09	0.19	4.94	2.11	1.88(38)	2.07	1.86	0.21
10	LSDA, Seranga	2002-03 to 2008-09	0.18	5.47	3.06	2.98(54)	3.16	2.80	0.36
11	LSDA, Puttasingh	2002-03 to 2008-09	0.00	5.02	3.64	3.06(61)	3.06	2.40	0.66
12	LDA, Moroda	2002-03 to 2008-09	0.17	5.48	3.16	2.31(42)	2.48	2.11	0.37
13	PBDA, Jamardihi	2002-03 to 2008-09	0.56	7.81	4.35	2.90(37)	3.46	3.06	0.40
14	PBDA, Khuntagaon	2002-03 to 2008-09	0.17	8.14	4.95	2.54(31)	2.71	2.66	0.05
15	PBDA, Rugudakudar	2002-03 to 2008-09	0.46	9.38	5.83	2.76(29)	3.22	2.05	1.17
16	SDA, Chandragiri	2002-03 to 2008-09	0.12	6.86	3.13	3.53(51)	3.65	3.52	0.13
17	TDA, Tumba	2002-03 to 2008-09	0.11	6.13	3.75	2.39(39)	2.50	2.16	0.34
Grand Total			4.86	155.80	61.64	47.01	51.87	41.66	10.21

Appendix 2.27
(Refer paragraph 2.4.3.1 at page-55)
Statement showing delay in release of funds by State Government

SI No	Name of the Micro Project	Sanction order of the GOI	Year of Sanction	Release order number of funds of the State Government	Year of release	Amount (Rupees. in Crore)	Period of delay in months
1	CBDA, Sunabeda	--	2004-05	11281/06.2.06	2005-06	0.04	11
2	DKDA, Chatikona	--	2005-06			0.06	2
3	DKDA, Parsali	--	2005-06			0.05	2
4	HK & MDA, Jashipur	20025/2002	2002-03	31163/3.07.03	2003-04	0.08	4
			2005-06	20701/9.05.06	2006-07	0.03	2
5	JDA, Gonasika,	--	2003-04	14943/07.5.04	2004-05	0.16	2
6	KKDA, Belghar	--	2002-03	--	2003-04	0.09	4
			2003-04	--	2004-05	0.08	4
7	KKDA, Lanjigarh	--	2003-04	22629/28.7.04	2004-05	0.11	4
			2005-06	20700/24.5.06	2006-07	0.05	2
8	LSDA, Serang	--	2002-03	33750/25.7.03	2003-04	0.07	4
			2005-06	20700/24.5.06	2006-07	0.05	2
9	LSDA, Puttasing	--	2003-04		2005-06	0.10	12
			2005-06		2005-06	0.05	2
10	LDA, Moroda	--	2003-04	14943/7.5.04	2004-05	0.02	2
11	PBDA, Jamardihi	20025/2002	2002-03	33742/25.7.03	2003-04	0.08	4
12	PBDA, Khuntagaon	--	2003-04	14943/7.5.04	2004-05	0.15	2
13	PBDA, Rugudakudar	200/8/30.3.01	2000-01	45244/11.12.02	2002-03	0.18	9
14	SDA, Chandragiri	--	2002-03	35746/25.7.03	2002-03	0.09	4
			2005-06	20700/24.5.06	2006-07	0.04	2
15	TDA, Tumba	--	2002-03	31163/2.07.03	2003-04	0.08	4
			2005-06	20701/24.5.06	2006-07	0.04	2
Total						1.70	2 to 12

Appendix 2.28

(Refer paragraph 2.4.3.1 at page 56)
Statement showing inadmissible expenditure on establishment out of
scheme fund under SCA to TSP

(Rupees in crore)

SL.NO.	NAME OF THE MICRO-PROJECT	EXPENDITURE ON ESTABLISHMENT		
		2003-04	2004-05	TOTAL
1.	BDA, Mudulipada	0.05	0.09	0.14
2.	CBDA, Sunabeda	0.08	0.04	0.12
3.	DDA, Kudumulguma	0.04	0.04	0.08
4.	DKDA, Chatikona	0.08	0.03	0.11
5.	DKDA, Parsali	0.06	0.05	0.11
6.	HK & MDA, Jashipur	0.05	0.02	0.07
7.	JDA, Gonasika,	0.08	0.06	0.14
8.	KKDA, Belghar	0.07	0.03	0.10
9.	KKDA, Lanjigarh	0.06	0.05	0.11
10.	LSDA, Serang	0.07	0.04	0.11
11.	LSDA, Puttasing	0.06	0.02	0.08
12.	LDA, Moroda	0.04	0.02	0.06
13.	PBDA, Jamardihi	0.09	0.06	0.15
14.	PBDA, Khuntagaon	0.06	0.05	0.11
15.	PBDA, Rugudakudar	0.04	0.05	0.09
16.	SDA, Chandragiri	0.06	0.02	0.08
17.	TDA, Tumba	0.04	0.03	0.07
	TOTAL	1.03	0.70	1.73

Appendix 2.29

(Refer paragraph 2.4.3.1 at page 56)
Statement showing position of non-submission of utilisation certificate
(Rupees in crore)

SI No	Name of the Micro Project	year	Opening Balance	Amount of GIA received	Total amount	Utilisation Certificate submitted	UCs pending		
							For GIA paid upto 2007-08	For GIA paid during 2008-09	Total
1.	BDA, Mudulipada	2008-09	1.20	1.74	2.94	0.89	0.31	1.74	2.05
2.	CBDA, Sunabeda	2008-09	Nil	0.58	0.58	0.49	--	0.09	0.09
3.	DDA, Kudumulguma	2008-09	1.64	1.67	3.31	Nil	1.64	1.67	3.31
4.	DKDA, Chatikona	2008-09	0.66	0.82	1.48	0.16	0.50	0.82	1.32
5.	DKDA, Parsali	2008-09	0.38	0.33	0.71	0.63	--	0.08	0.08
6.	HK & MDA, Jashipur	2008-09	0.11	0.35	0.46	0.18	--	0.28	0.28
7.	JDA, Gonasika,	2008-09	0.60	1.65	2.25	1.14	--	1.11	1.11
8.	KKDA, Belghar	2008-09	0.31	0.65	0.96	Nil	0.31	0.65	0.96
9.	KKDA, Lanjigarh	2008-09	0.03	0.39	0.42	.12	0.03	0.27	0.30
10.	LSDA, Serang	2008-09	0.93	0.94	1.87	0.54	0.39	0.94	1.33
11.	LSDA, Puttasing	2008-09	0.86	1.02	1.88	0.62	0.24	1.02	1.26
12.	LDA, Moroda	2008-09	0.66	0.84	1.50	0.82	--	0.68	0.68
13.	PBDA, Jamardihi	2008-09	1.57	0.76	2.33	Nil	1.57	0.76	2.33
14.	PBDA, Khuntagaon	2008-09	Nil	0.72	0.72	0.36	--	0.36	0.36
15.	PBDA, Rugudakudar	2008-09	0.50	1.06	1.56	Nil	0.50	1.06	1.56
16.	SDA, Chandragiri	2008-09	--	--	--	--	--	--	--
17.	TDA, Tumba	2008-09	1.21	0.86	2.07	Nil	1.21	0.86	2.07
	Total		10.66	14.38	25.04	5.95	6.70	12.39	19.09

Appendix 2.30

(Refer paragraph 2.4.3.2 at page-56)
Statement showing excess expenditure on Infrastructure Development Schemes (IDS)

(Financial : Rupees in lakh)

Sl. No.	Name of the micro project	Year	Opening Balance	Allotment Under SCA To TSP	Total Amount	Expenditure on IDS	Allowable on IDS(30%)	Excess expenditure on IDS
1	DDA, Kudu-mulguma, Malkangiri	2002-03	39.67	8.41	48.08	26.32	14.42	11.90
		2003-04	14.45	12.62	27.07	5.90	8.12	(-) 2.22
		2004-05	5.89	14.45	20.34	14.07	6.10	7.97
		2006-07	10.01	29.01	39.02	12.10	11.71	0.39
		TOTAL	70.02	64.49	134.51	58.39	40.35	18.04
2	JDA, Gonasika, Keonjhar	2002-03	81.63	9.58	91.21	33.42	27.36	6.06
		2003-04	19.44	15.86	35.30	15.77	10.59	5.18
		2004-05	--	20.44	20.44	3.78	6.13	-2.35
		2005-06	--	51.65	51.65	14.32	15.50	-1.18
		2006-07	24.40	43.98	68.38	35.08	20.51	14.57
TOTAL	125.47	141.51	266.98	102.37	80.09	22.28		
3	KKDA, Belghar, Kandhamal	2002-03	19.52	15.87	35.39	2.50	10.62	(-) 8.12
		2003-04	8.48	13.82	22.30	27.83	6.69	21.14
		2004-05	11.42	14.38	25.80	16.68	7.74	8.94
		2005-06	12.62	38.05	50.67	11.08	15.20	(-)4.12
		2006-07	31.63	28.24	59.87	36.12	17.96	18.16
		2007-08	10.38	14.84	25.22	25.22	7.57	17.65
TOTAL	94.05	125.20	219.25	119.43	65.78	53.65		
4	KKDA, Lanjigarh, Kalahandi	2002-03	--	12.67	12.67	12.62	3.80	8.82
		2003-04	--	8.24	8.24	8.24	2.47	5.77
		2004-05	--	14.35	14.35	9.36	4.31	5.05
		2005-06	4.99	17.75	22.74	11.45	6.82	4.63
		2006-07	--	14.77	14.77	6.88	4.43	2.45
TOTAL	4.99	67.78	72.77	48.55	21.83	26.72		
5	LDA, Moroda, Mayurbhanj	2002-03	16.19	5.94	22.13	18.13	6.64	11.49
		2003-04	8.81	3.51	12.32	7.14	3.70	3.44
		2004-05	2.48	5.95	8.43	3.87	2.53	1.34
		2005-06	3.66	5.95	9.61	3.48	2.88	0.60
		2006-07	4.48	16.91	21.39	6.31	6.42	-0.11
TOTAL	35.62	38.26	73.88	38.93	22.17	16.76		
6	PBDA, Khuntgaon, Sundergarh	2002-03	17.33	21.21	38.54	33.39	11.56	21.83
		2003-04	17.07	11.17	28.24	0.71	8.47	-7.76
		2004-05	8.01	10.77	18.78	0.30	5.63	-5.33
		2005-06	13.99	27.33	41.32	11.39	12.39	-1.00
		2006-07	30.71	23.13	53.84	37.54	16.15	21.39
TOTAL	87.11	93.61	180.72	83.33	54.20	29.13		
7	PBDA, Rugudakudar	2005-06	3.63	42.63	46.26	33.24	13.88	19.36
	Total		3.63	42.63	46.26	33.24	13.88	19.36
	Grand Total		420.89	573.48	994.37	484.24	298.30	185.94

Appendix 2.31
(Refer paragraph 2.4.4.1 at page 57)
Statement showing implementation of Income Generating Schemes in respect of 12
micro projects

(Financial : Rupees in lakhs)

Sl No	Name of the components	Target as per perspective plan and CCD plan (2002-09)		Achievement (2002-09)		Shortfall	
		Physical	Financial	Physical (per cent)	Financial (per cent)	Physical	Financial
A. PROVISION OF AGRO INPUTS							
1	Land development (In acres)	7338	437.15	707(10)	60.44 (14)	6631	376.71
2	Distribution of agriculture Implements (In units)	859	410.60	156(18)	57.39 (14)	703	353.21
3	Input assistance (In households)	1873	216.91	441(24)	15.01(7)	1432	201.90
4	Crop demonstration (In acres)	1940	91.96	241 (12)	19.24 (21)	1699	72.72
5	Cultivation of cash crops (In acres)	250	12.50	Nil	Nil	250	12.50
6	Agro-forestry (In acre)	100	50.60	Nil	Nil	100	50.60
Total			1219.72		152.08 (12)		1067.64
B. HORTICULTURE							
7	Vegetable cultivation (In acre)	1016	117.47	120 (12)	11.96 (10)	896	105.51
8	Cashew plantation(In acre)	813	99.52	47 (06)	5.66 (6)	766	93.86
9	Mango, Lichi plantation(In acre)	684	105.69	40 (06)	5.79 (5)	644	99.90
10	Backyard plantation (Number of families)	363	54.47	185 (51)	2.78 (5)	178	51.69
11	Banana plantation(In acre)	35	3.49	NA	2.07 (59)	--	1.42
12	Horticultural programme(In acre)	823	71.78	80 (10)	6.02 (8)	743	65.76
13	Nursery (In numbers)	310	50.19	6 (02)	0.94 (02)	304	49.25
Total			502.61		35.22 (07)		467.39
C. IRRIGATION							
14	Const. of water harvesting structures and cross bonds (Project numbers)	119	152.53	42 (35)	104.03 (68)	77	48.50
15	Diversion weirs & field channels (In numbers)	313	460.23	60 (19)	280.76(61)	253	179.47
16	Dug wells(In numbers)	720	73.61	147 (20)	15.04 (20)	573	58.57
17	Renovation of tanks(In numbers)	46	29.50	20 (43)	22.70(77)	26	6.80
18	Supply of pumps(In numbers)	447	73.66	95 (21)	11.91(16)	352	61.75
19	Minor irrigation projects(In numbers)	63	57.10	45 (71)	41.57(73)	18	15.53
Total			846.63		476.01(56)		370.62
D. ANIMAL HUSBANDRY							
20	Supply of poultry (In units)	3785	61.73	300 (08)	5.66 (9)	3485	56.07
21	Goat rearing (In units)	2630	175.70	101 (04)	8.07 (5)	2529	167.63
22	Pig rearing (In units)	1751	67.99	74 (04)	6.64 (10)	1677	61.35
23	Supply of duck units(In units)	2084	20.84	32 (02)	0.39 (2)	2052	20.45
24	Supply of milch cow(In numbers)	353	26.49	2 (0.5)	0.10 (0.5)	351	26.39
Total			352.75		20.86 (6)		331.89
E. PETTY BUSINESS							
25	Opening of small shops(In numbers)	340	69.83	3 (01)	0.60 (01)	337	69.23
26	Rope business (In units)	159	19.19	8 (05)	3.35 (17)	151	15.84
27	Supply of sowing and tailoring machines (In numbers)	228	16.13	53 (23)	3.75 (23)	175	12.38
28	Installation of machines for making plates with leaves (In numbers)	89	25.93	6 (07)	1.69 (7)	83	24.24
29	Installation of rope making machines (In numbers)	65	6.50	3 (05)	0.32 (5)	62	6.18
30	Collection of minor forest produce	NA	6.05	Nil	Nil	NA	6.05
Total			143.63		9.71 (7)		133.92
Grand Total			3065.34		693.88		2371.46

Appendix 2.32
(Refer paragraph 2.4.4.2 at page 57)

Statement showing number of SHGs existing in micro projects

Sl No	Name of the Micro Projects	No. of SHGs
1.	BDA, Mudulipada	65
2.	CBDA, Sunabeda	53
3.	DDA, Kudumulguma	58
4.	DKDA, Chatikona	105
5.	DKDA, Parsali	50
6.	HK & MDA, Jashipur	22
7.	JDA, Gonasika,	96
8.	KKDA, Belghar	58
9.	KKDA, Lanjigarh	53
10.	LSDA, Serang	10
11.	LSDA, Puttasing	56
12.	LDA, Moroda	31
13.	PBDA, Jamardihi	66
14.	PBDA, Khuntagaon	38
15.	PBDA, Rugudakudar	59
16.	SDA, Chandragiri	35
17.	TDA, Tumba	19
	Total	874

Appendix 2.33
(Refer paragraph 2.4.5 at page 58)
Statement showing implementation of Infrastructure Development Schemes in respect of
12 micro projects

(Financial : Rupees in lakh)

Sl No	Name of the components	Target as per perspective plan and CCD plan (2002-09)		Achievement (2002-09)		Shortfall	
		Physical	Financial	Physical (per cent)	Financial (per cent)	Physical	Financial
A. PROVISION OF ALL WEATHER ROADS							
1	Construction and repair of roads (In Kilometres)	623	1315.41	168 (27)	420.99 (32)	455	894.42
2	Improvement of roads (In Kilometres)	140	163.88	10.8 (08)	16.18 (10)	129.2	147.70
3	Construction of culverts and cause ways (In numbers)	41	29.00	2 (18)	1.49 (5)	39	27.51
Total			1508.29		438.66 (29)		1069.63
B. EDUCATION							
4	Construction and repair of Gyanmandir (In numbers)	87	180.33	16 (18)	32.65 (18)	71	147.68
5	Remuneration to Multi-purpose Co-ordinator(In numbers)	102	142.77	8 (08)	7.84 (5)	94	134.93
6	Supply of reading and writing materials (Number of students)	8720	43.60	1470 (17)	7.34 (17)	7250	36.26
7	Supply of dresses (Number of students)	8150	16.30	810 (10)	1.62 (10)	7340	14.68
8	Education Complex(In numbers)	17	352.88	15 (88)	240.73 (68)	2	112.15
9	Provision for stipend	NA	28.37	NA	0.50	--	27.87
10	Remuneration to parents	NA	5.75	Nil	Nil	Nil	5.75
11	Higher Education	NA	36.50	Nil	Nil	Nil	36.50
Total			806.50		290.68 (36)		515.82
C. HEALTH, SANITATION AND SAFE DRINKING WATER FACILITIES							
12	Reimbursement of costs of medicines (Number of beneficiaries)	3800	29.81	856 (23)	6.95 (23)	2944	22.86
13	Organisation of health (In numbers)	4107	137.87	338 (08)	11.13 (8)	3769	126.74
14	Provision for sanitary wells(In numbers)	684	171.11	33 (05)	8.35 (5)	651	162.76
15	Piped water supply (Number of projects)	15	72.60	3 (20)	13.85 (19)	12	58.75
16	Sinking of tube wells (In numbers)	336	227.57	34 (10)	11.28 (12)	302	216.29
17	Sinking of open wells (In numbers)	62	34.05	5 (08)	2.47 (01)	57	31.58
Total			673.01		54.03 (08)		618.98
D. HOUSING							
18	Construction of houses (In numbers)	1313	328.25	226 (17)	56.48 (17)	1087	271.77
19	Repair of houses (In numbers)	350	17.50	80 (23)	4.00 (23)	270	13.50
20	Supply of fire proof roofing materials (In numbers)	2315	526.94	373 (16)	127.15 (24)	1942	399.79
21	Construction of clubs and community centres (In numbers).	5	5.30	4 (80)	4.12 (78)	1	1.18
Total			877.99		191.75 (22)		686.24
Grand Total			3865.79		975.12		2890.67

Appendix 2.34

(Refer paragraph 2.4.8 at page 59)

Statement showing sanction strength and men in position of the micro projects

Sl No	Designation of post	Sanctioned strength	Men in position	Vacancy as on 31 March 2007
1	Special Officer	17	17	0
2	Junior Agriculture Officer / Assistant Soil Conservation Officer	19	11	08
3	Junior engineer	05	04	01
4	Welfare Extension Officer	12	12	0
5	Senior Clerk	13	09	04
6	Junior Clerk	12	09	03
7	Field Assistant	12	12	0
8	Driver	13	12	01
9	Amin	08	05	03
10	Chainman	07	06	01
11	Peon	29	25	04
	Total	147	122	25

Appendix -3.1

(Refer paragraph 3.1.2 at page 78)

**Statement showing excess payment of medical allowances for the period
from 1992-1993 to 2008-09**

Year	No. of employees to whom medical allowance was paid	Rate of medical allowance per employee per annum	Amount payable @ Rs. 1000 per annum as per Government order	Amount actually paid (In Rupees)	Excess paid (In Rupees)
1992-93	730	1320	730000	954134	224134
1993-94	713	1500	713000	1069500	356500
1994-95	756	1800	756000	1360800	604800
1995-96	712	2000	712000	1424000	712000
1996-97	701	2500	701000	1751485	1050485
1997-98	724	2500	724000	1803646	1079646
1998-99	723	2500	723000	1798390	1075390
1999-2000	711	3000	711000	2126152	1415152
2000-01	697	3000	697000	2088774	1391774
2001-02	682	3000	682000	2047887	1365887
2002-03	665	3300	665000	2194500	1529500
2003-04	649	3300	649000	2141700	1492700
2004-05	618	3300	618000	2018299	1400299
2005-06	619	3000	619000	1695531	1076531
2006-07	604	3000	604000	1734685	1130685
2007-08	580	3000	580000	1710000	1130000
2008-09	539	3000	539000	1672050	1133050
Total			11423000	29591533	18168533

Appendix 3.2

(Refer paragraph 3.1.4 at page 80)
Statement showing shortage of cash

Sl. No.	Name of the GP/PS	Audit findings in brief
1.	Champeipal GP PS-Dasarathpur, Distt.-Jajpur	An amount of Rs 14000 was shown as diverted from SGRY cash book to EFC cash book on 16 January 2006. It was, however, noticed that only Rs 12000 was accounted for in the cash book leading to short account of Rs 2,000.
		An amount of Rs 10000 was shown to have been diverted from EFC cash book to SGRY cash book on 18 July 2006. The amount was not accounted for in the SGRY cash book.
		An amount of Rs 64000 drawn from Savings Bank account of SGRY scheme (1 May 2006 : Rs 30,000 ; 13 June 2006 : Rs 29,000 and 26 September 2006 : Rs 5,000) was neither accounted for in the SGRY cash book nor vouchers, if any, were available in support of expenditure incurred. The PEO, Champeipal noted the audit observations.
2.	Rayan Ramachandrapur GP PS-Jaleshwar Dist.-Balasore	An amount of Rs 45000 was drawn from the SB account by the Secretary of the GP under SGRY on 21 October 2006 and the same was shown to have been diverted to IAY. But the same was neither accounted for in the IAY cash book nor vouchers in support of expenditure, if any, were available. The PEO, Rayan Ramachandrapur did not furnish any specific reply.
3.	Sorisapal GP PS-Bangiriposhi Dist.-Mayurbhanj	An amount of Rs 7858 was diverted from SGRY cash book on 14 August 2003 to GP cash book. But, the amount was neither accounted for in the GP cash book nor vouchers were maintained in support of expenditure incurred if any. PEO, Sorispal GP agreed (March 2007) to take steps after examination of the matter.
4	Thuamul Rampur PS District: Kalahandi	During physical verification of cash in presence of audit on 16 January 2009, against the book balance of cash of Rs 441436.50, only Rs 308850.50 was actually available and the balance amount of Rs 132586 was found short. The BDO, Thuamul Rampur stated (January 2009) that after examination, action would be taken.
5	Jujmara PS, District: Sambalpur	During physical verification of cash on 24 November 2008, against available book balance of Rs 8167, actual cash found was Rs 3950 and the balance amount of Rs 4217 was found short which was attributed by the BDO to a theft occurred in 1994. The relevant records of theft of cash was not produced to audit. Also, no formal report thereof to higher authority or to Police was found available on record.
6.	Mariwada GP PS-Korkonda Dist. -Malkangiri	During physical verification (November 2007) of closing cash balance, it was found that an amount of Rs 31522.30 was shown outstanding against ex-Sarpanch and ex-Secretary. Despite issue of notices by the GP, the concerned Sarpanch and Secretary had not deposited the money till date which as such was treated as misappropriation. The Executive Officer, Mariwada GP stated (March 2009) that notices had been served to the persons concerned for refund of the amounts.

Appendix 3.3

(Refer paragraph 3.1.5 at page 81)
Statement showing details of food grains misutilised under SGRY/NFFW programmes
(Quantity in quintals and amount in Rupees)

Sl.No	Name of the PRIs	Scheme	Period	Quantity Issued	Quantity utilised	Quantity misutilised	Cost of rice issued at FCI economic cost	Cost of misutilised rice at FCI economic cost	Cost recovered at subsidised rate	Cost less recovered (Col 9 - Col 10)
1	2	3	4	5	6	7	8	9	10	11
1	Bandhu-gaon	NFFW P	2004-06	1175.00	888.85	286.15	1519125	364087	180274	183813
2	Hindol	SGRY	2004-07	991.35	502.68	488.67	1337611	664102	307862	356240
3	Jajpur	SGRY	2005-07	770.00	391.60	378.40	1072400	521733	238392	283341
4	Kuliana	NFFW P	2004-06	864.00	680.00	184.00	1125680	239705	115920	123785
5	Pattam-undai	SGRY	2005-07	2658.00	513.69	2144.31	4024535	3252818	1350537	1902281
6	Phiringia	NFFW P	2005-06	295.00	54.82	240.18	404150	329047	151313	177734
7	Sinapali	SGRY	2004-06	1474.00	694.78	779.22	2006880	1060208	490909	569299
8	Sukinda	SGRY	2004-07	6997.71	2384.51	4613.20	10243213	6799480	2906316	3893164
9	Tigiria	SGRY	2005-07	3355.00	497.10	2857.90	4988350	4255401	1800477	2454924
10	Tirtol	SGRY	2004-07	8179.00	1635.32	6543.68	11491980	9214366	4122518	5091848
11	Turekela	NFFW P	2004-06	1526.23	273.16	1253.07	1324506	1613120	735569	877551
	Total (A)			28285.29	8516.51	19768.78	39538430	28314067	12400087	15913980
1	Barsar	SGRY	2006-07	279.20	96.12	183.08	391254	255681	115025	140656
2	Khaladi	SGRY	2004-05	135.60	39.00	96.60	168822	120267	60858	59409
3	Paliabindha	SGRY	2006-07	185.00	35.90	149.10	285825	230360	93933	136427
	Total (B)			599.80	171.02	428.78	845901	606308	269816	336492
Grand Total (A + B)				28885.09	8687.53	20197.56	40384331	28920375	12669903	16250472

Appendix 3.4

(Refer Paragraph 3.1.6 at page 82)
Statement showing details of rice available in stock register and shortages noticed during physical verification of godowns

Name of the Panchayat Samiti(PS)/ Gram Panchayat(GP)	Name of the scheme	Quantity of rice in stock register (In quintals)	Results of physical verification		Shortage	Remarks
			Date	Quantity of rice available (In quintals)		
LAKHANPUR BLOCK						
Pinthinda GP	NFFWP	12.78.550	20.11.2008	12.78.550	NIL	The entire stock was found colour fed and unfit for human consumption
	SGRY	02.00.000	20.11.2008	02.00.000	NIL	-do-
Bhikampali GP	NFFWP	111.84.100	19.11.2008	111.84.100	NIL	-d0-
Lakhanpur GP	SGRY	3.97.500	19.11.2008	0	3.97.500	
Kanaktura GP	NFFWP	94.96.000	20.11.2008	0	94.96.000	
Panchagaon GP	SGRY	99.18.025	21.11.2008	0	99.18.025	
Kumbharbandh GP	SGRY	11.55.975	21.11.2008	0	11.55.975	
Remta GP	NFFWP	265.38.600	21.11.2008	0	265.38.600	
Kusaralo GP	SGRY	50.00.000	22.11.2008	0	50.00.000	
	NFFWP	519.75.880	22.11.2008	0	519.75.880	
Sarandamal GP	NFFWP	08.62.345	22.11.2008	0	08.62.345	
Samarbaga GP	NFFWP	18.00.750	21.11.2008	0	18.00.750	
Telenpali GP	SGRY	226.11.000	22.11.2008	0	226.11.000	
Kandikela GP	SGRY	39.67.100	22.11.2008	0	39.67.100	
	NFFWP	277.16.200	22.11.2008	0	277.16.200	
Lakhanpur PS	SGRY	1001.73.820	21.11.2008	0	1001.73.820	
	NFFWP	423.84.910	21.11.2008	0	423.84.910	
	Mission Danapani	33.50.800	21.11.2008	0	33.50.800	
Total		3200.11.555		126.62.650	3073.48.905	

Name of the Panchayat Samiti(PS)/ Gram Panchayat(GP)	Name of the scheme	Quantity of rice in stock register (In quintals)	Results of physical verification		Shortage	Remarks
			Date	Quantity of rice available (In quintals)		
KANTAMAL BLOCK						
Block godown	SGRY/ NFFWP	183.89.000	21.01.2008		183.89.000	
Bilaspur GP	SGRY/ NFFWP	103.52.000	22.01.2008	1.20.000	102.32.000	Foodgrains available was not in good condition
Total		287.41.000		1.20.000	286.21.000	
MADANPUR RAMPUR BLOCK						
Nunpur GP	NFFWP	70.50.700	05.01.2008	NIL	70.50.700	
Madanpur GP	NFFWP	29.51.000	05.01.2008	NIL	29.51.000	
Ainlatara GP	NFFWP	176.21.500	05.01.2008	NIL	176.21.500	
Bamak GP	NFFWP	40.00.000	08.01.2008	NIL	40.00.000	
Gochhadengen GP	NFFWP	222.40.400	07.01.2008	NIL	222.40.400	
Muding GP	NFFWP	90.20.000	08.01.2008	NIL	90.20.000	
Urladani GP	SGRY/ NFFWP	180.00.000	07.01.2008	NIL	180.00.000	
Total		808.83.600			808.83.600	
Grand Total		4296.36.155		127.82.650	4168.53.505	

Total cost of rice found short: 4169 x Rs 1370 (FCI economic cost price 2005-06) = Rs 57.11 lakh

Appendix 3.5
(Refer paragraph 3.5.1 at page 109)
Statement showing the position of Outstanding Inspection Reports/Paragraphs

Sl. No.	Name of the Department	Reports awaiting settlement (up to June 2009)		Reports awaiting settlement for more than 10 years		Reports to which even first reply has not been received
		No. of Reports	No. of Paragraphs	No. of Reports	No. of Paragraphs	No. of Reports
1.	Industries	288	891	74	160	30
2.	Textile & Handloom	80	204	24	34	10
3.	Fisheries & Animal Resources Development	570	1596	142	223	87
4.	Excise	76	107	25	45	41
5.	Scheduled Tribe & Scheduled Caste Development	329	928	101	199	45
6.	Commerce & Transport	192	360	42	91	49
7.	Revenue	1277	3242	387	848	135
8.	Women & Child Development	924	3616	486	1565	72
9.	Panchayati Raj	1958	9700	644	2883	257
10.	Works	664	1778	292	616	35
11.	Home	292	729	59	99	49
12.	Law	102	259	18	30	26
13.	Food Supplies & Consumer Welfare	12	35	03	04	03
14.	General Administration	42	108	08	13	09
15.	Finance	195	342	121	213	27
16.	Information & Public Relation	72	244	11	43	18
17.	Energy	28	72	15	37	04
18.	Science & Technology	01	03	0	0	0
19.	Water Resources	1294	3774	505	1186	35
20.	Agriculture	1332	4172	335	863	213
21.	Health & Family Welfare	1569	5088	749	2269	257
22.	Labour & Employment	81	156	26	44	23
23.	Planning & Co-ordination	74	224	19	52	27
24.	Co-operation	99	266	21	36	25
25.	Tourism & Culture	85	232	29	70	09
26.	Sports & Youth Services	29	87	08	17	05
27.	Steel & Mines	16	27	01	01	03
28.	Housing & Urban Development	113	262	38	64	15
29.	School & Mass Education	1367	4095	461	1155	159
30.	Higher Education	341	979	67	139	87
31.	Parliamentary Affairs	15	37	05	13	04
32.	Rural Development	586	1712	203	356	56
33.	Miscellaneous	383	858	164	352	157
Total		14486	46183	5083	13720	1972

Appendix 3.6
(Refer paragraph 3.5.1 at page 109)

Statement showing the year-wise break-up of outstanding IRs / Paragraphs issued up to March 2009 but not cleared by June 2009

Year	Inspection Reports	Paragraphs
1979-80	06	09
1980-81	30	89
1981-82	27	68
1982-83	32	52
1983-84	33	57
1984-85	34	68
1985-86	47	91
1986-87	99	184
1987-88	123	253
1988-89	125	261
1989-90	169	397
1990-91	229	551
1991-92	277	678
1992-93	377	920
1993-94	405	1010
1994-95	481	1243
1995-96	632	1945
1996-97	657	1916
1997-98	592	1736
1998-99	708	2192
1999-2000	840	2531
2000-01	815	2470
2001-02	871	2774
2002-03	896	2889
2003-04	920	2815
2004-05	825	2444
2005-06	757	2121
2006-07	1019	3425
2007-08	1190	4911
2008-09	1270	6083
TOTAL	14486	46183

Appendix 3.7

(Refer paragraph 3.5.1 at page 109)

Statement showing serious irregularities noticed and reported

Sl. No.	Name of the Irregularities	No. of Paragraphs	Amount (Rupees in crore)
1.	In fructuous /unfruitful/avoidable/irregular expenditure/extra liability/excess expenditure	483	1436.91
2.	Excess payment to Firms/Contractors	49	59.07
3.	Idle store/Surplus/Unserviceable store/blockage of Government money	209	1939.36
4.	Irregular purchase/Non-accountal of stock/Non-adjustment of cost of material	86	424.74
5.	Non-recovery of dues from firms/contractors and others	190	79.35
6.	Non-submission of UCs	202	617.25
7.	Amount kept in Civil Deposits	67	115.46
8.	Loss, Misappropriation and shortage of stores	121	16.33
9.	Unauthorised expenditure	136	132.71
10.	Retention of undisbursed amount	117	194.411
11.	Inadmissible/irregular payment	102	16.02
12.	Advance payment/Less recovery of advance/interest/royalty and Income Tax	104	268.18
13.	Under-utilisation of departmental machinery	34	23.41
14.	Demurrage/Penalty	81	48.697
15.	Undue financial aid to contractors/firms	80	89.17
16.	Miscellaneous/doubtful expenditure/non-submission of vouchers/overdrawal etc.	537	272.35
17.	Stamped Receipt/Acknowledgement wanting	116	99.71
18.	Loans/Advances not recovered	457	265.58
19.	Short/Non-realisation of Government dues	198	354.97
	Total	3369	6453.678

Appendix 3.8

(Refer paragraph 3.5.1 at page 109)

**Statement showing results of Triangular Committee meetings held
during 2008-09**

Sl No	Name of the Department	Name of the venue	No and date of letter in which Departments were intimated about settlement of IRs and Paras	No of DDOs	No of Inspection Reports settled	No of Paras settled
1	Agriculture	Deputy Director of Agriculture, Cuttack	521/ 6.8.2009	13	5	49
2	Do	Do Phulbani	333/2.7.2009	9	5	19
3	Do	Do Bhawanipatna	348/ 13.7.2009	9	7	31
4	Do	DO Bolangir	661/ 19.11.2008	11	4	67
5	Do	Do Puri	1012 /17.3.2009	13	2	33
6	Do	Do Mayurbhanj	1015 /12.3.2009	10	7	33
7	Do	Do Sambalpur	803/14.1.2009	16	10	65
8	Do	Do Berhampur	751/8.12.2008	14	10	49
9	Do	Do Keonjhar	492/3.10.2008	6	2	26
10	Do	Do Koraput	133/March 2009	19	10	65
11	Do	Do Sundargarh	136/29.5.2009	7	11	28
12	Do	Do Dhenkanal	139/ May 2009	7	8	28
13	Do	Dy Director of Horticulture, Sambalpur	495/29.9.2008	9	14	51
14	Do	Director of Horticulture, Cuttack	683/27.11.2008	8	10	48
15	Do	Asst. Soil Conservation Officer, Phulbani	639/14.11.2008	7	95	16
16	Do	Do Baripada	294/ 10.7.2008	5	22	50
17	Labour and Employment	Director of Factories and Boilers, Bhubaneswar	45/6.5.2009	7	4	11
18	Do	Director of Employment, Bhubaneswar	50/27.4.2009	12	9	17
19	Do	Director of ESI, Bhubaneswar	1005/13.3.2009	17	8	30
20	Do	Labour Commissioner, Bhubaneswar	1007/13.3.2009	21	14	32
21	Home(Jails)	IG of Prisons, Bhubaneswar	1/ 1.4.2009	15	13	26
22	Do	Do	1274/2.9.2008	18	7	49
23	Home (Police)	State Police Hdqrs, Cuttack	994/23.6.2008	6	6	26
24	Do	Director of Fire Services, Cuttack	1113/25.7.2008	5	4	5
25	Do	Home Guard Directorate, Cuttack	1244/25.8.2008	10	7	15
26	Do	Orissa State Police Hdqrs, Cuttack	1526/29.7.2008	15	10	69
27	Do	Orissa State Police Hdqrs, Cuttack	1979/ 20.1.2009	21	25	103

Sl No	Name of the Department	Name of the venue	No and date of letter in which Departments were intimated about settlement of IRs and Paras	No of DDOs	No of Inspection Reports settled	No of Paras settled
28	Finance	Secretary to Government Finance Deptt.Bhubaneswar	1886/5.1.2009	10	4	15
29	Do	Controller of Accounts Orissa, Bhubaneswar	445/28.7.2009	1	0	1
30	Revenue	Collector, Kendrapada	OA-2/ 552/ 28.8.2008	6	3	13
31	Do	Do Khordha	OA-2/ 975/2.1.2009	4	0	5
32	Do	Do Subarnapur	OA-2/ 1042/3.2.2009	5	0	11
33	Do	Do Puri	OA-2/ 1035/27.1.2008	2	1	12
34	Do	Do Cuttack	OA-2 237/6.5.2008	6	2	18
35	Do	Do Dhenkanal	OA-2/ 439/28.8.2008	3	1	5
36	Do	Do Bolangir	OA-2/ 978/2.1.2009	4	0	10
37	Do	Do Jagatsinghpur	OA-2/ 400/8.7.2008	2	0	8
38	Do	Do Bhadrak	782/ October 2008	7	3	20
39	Do	Do Anugul	1039/3.2.2009	7	8	27
40	Do	Do Jharsuguda	1114/18.2.2009	5	4	6
41	Do	Do Mayurbhanj	1119/13.2.2009	6	5	11
42	Do	Do Balasore	1279/24.3.2009	4	4	21
43	Do	Do Keonjhar	820/October 2008	7	0	20
44	Do	Do Sundargarh	701/29.9.2008	22	9	42
45	School and Mass Education	D I of Schools, Undivided Balasore District	OA-5/ 510/5.11.2008	5	10	33
46	Do	D I of Schools, Undivided Keonjhar, District	514/31.10.2008	5	5	28
47	Do	DI of Schools, Cuttack	512/29.10.2008	6	0	24
48	Do	Circle Inspector of Schools, Puri	373/11.9.2008	7	4	25
49	Do	Do	756/12.2.2009	18	14	38
50	Do	Director,Text Book Press and Marketting, Bhubaneswar	345/4.9.2008	1	0	41
51	Higher Education	Higher Education Department, Bhubaneswar	663/6.2.2009	3	2	9
52	Health and Family Welfare	CDMO, Rayagada	831/29.2.2009	10	6	30

Sl No	Name of the Department	Name of the venue	No and date of letter in which Departments were intimated about settlement of IRs and Paras	No of DDOs	No of Inspection Reports settled	No of Paras settled
53	Industries	Director of Industries Cuttack	1049/12.2.2009	27	46	175
54	Fisheries and Animal Resources Development	Chief District veterinary Officer, Balasore	643/28.1.2009	4	7	19
55	Do	Do Rayagada	187/24.6.2008	2	2	18
56	Do	Do Phulbani	519/5.11.2008	8	4	26
57	Do	Do Nawarangpur	190/24.6.2008	9	7	49
58	Do	Do Jagatsinghpur	774/5.2.2009	1	0	5
59	Do	Do Puri	348/26.8.2008	11	10	30
60	Do	Do Keonjhar	569 /12.12.2008	4	10	23
61	Do	Do Bargarh	444/17.10.2008	3	5	9
62	Do	Do Bhawanipatna	319/20.8.2008	6	8	14
63	Do	Do Joint Director AH&VS, Chiplima	474/29.10.2008	11	11	30
64	Woman and Child Development	District Social Welfare Officer, Puri	OA-7/300 to 306/6.8.2009	6	4	23
65	Do	Child Development Project Officer Khordha	OA-7/ 493/27.10.2009	9	8	29
66	ST and SC Development	District Welfare Officer Malkangiri	OA-2/ 1060/9.2.2009	7	5	39
67	Do	Do Nayagarh	OA-2/985	3	4	12
68	Do	Do Sambalpur	1288/6.3.2009	19	7	55
69	Do	Do Nawarangpur PA/ITDA Nawarangpur	697/29.9.2008	10	6	38
70	Do	DWO, Rayagada PA/ ITDA, Rayagada	699/29.9.2008	11	6	34
71	Do	DWO Ganjam	1343/27.3.2009	2	4	17
72	Do	Do Balasore	1033/28.1.2009	6	3	27
73	Do	Do Dhenkanal	967/January 2009	7	3	27
TOTAL				632	574	2213

Appendix 3.9
(Refer paragraph 3.5.2 at page 110)
Departmental compliance note not received on reviews/audit paragraphs of C&AG's Reports
(Civil) on Government of Orissa
as on 31 October 2009

Sl. No	Name of Department	1997-98	1998-99	1999-2000	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	Total
1	Agriculture	3.1(R)	-	-	-	-	-	-	-	-	4.5.3	4.1.4	3
2	Revenue and Disaster Management	-	-	-	-	-	-	-	-	-	5.1	3.6 (R)	02
3	School and Mass Education.	-	-	-	-	3.8	-	-	-	-	3.4(R) 4.5.2	4.4.9	4
4	S.T. and S.C. Development	-	-	-	-	-	-	-	-	-	3.1(R)	-	01
5	Health and Family Welfare	-	-	-	-	3.3	3.2(R)	4.3.4 4.5.4 3.3(R)	3.1 (R)	-	4.3.7 4.4.18 4.4.19 4.5.1	4.5.3 4.5.4	12
6	Planning and Co-ordination	-	-	-	-	-	-	-	-	-	KBK (R)	-	01
7	Panchayati Raj	-	-	-	-	-	-	-	-	-	-	4.1.2 4.4.5	02
8	Industry	-	-	-	-	-	-	3.4(R)	-	-	-	-	01
9	Water Resources	4.1 (R)	4.16	4.1(R)	4.2 (R)	-	3.4(R)	4.3.1	-	-	3.3(R)	3.2 (R) 4.1.1 4.2.1 4.2.2 4.4.1 4.4.2 4.4.3.	15
10	Commerce and Transport	-	-	-	-	-	-	4.2.2	-	-	-	-	01
11	Forest and Environment	-	-	-	-	-	-	-	-	3.6(R) 4.2.1	-	3.3. (R) 3.4 (R) 3.5 (R) 4.2.5	06
12	Fisheries and Animal Resources Development	-	-	-	-	-	-	-	-	-	-	4.5.5 4.6.1	02
13	Women and Child Development	-	-	3.17	-	3.13	-	4.3.3	-	3.2(R) 4.5.1	-	3.1 (R)	06
14	Higher Education	-	-	-	3.16	-	-	-	-	-	-	-	01
15	Works	-	-	-	-	4.1 (R)	3.6 (R)	-	-	-	-	4.3.1 4.3.2 4.3.3 4.3.4.	06
16	Rural Development	-	-	-	-	-	-	-	-	-	4.4.5	4.2.3 4.4.7 4.4.8	04
17	Home	-	-	-	-	-	-	-	-	-	-	4.5.1	01
Total		02	01	02	02	04	04	07	01	04	12	29	68

Note: As against above 68 paragraphs, 67 paragraphs were shown(October 2009) as outstanding by the Finance Department which needs reconciliation at the department level.

Appendix 3.10
(Refer paragraph 3.5.2 at page 111)
Statement showing PAC recommendations pending for discussion as of
31 October 2009

Sl.No.	Name of the Department	Name of the Assembly				Total
		10 th (1990-95)	11 th (1995-2000)	12 th (2000-04)	13 th (2004-09)	
1	Agriculture	24	15	15	05	59
2	Co-operation	07	00	21	00	28
3	Commerce	14	01	00	00	15
4	Transport	15	00	02	00	17
5	School and Mass Education	25	04	16	00	45
6	Higher Education	17	05	11	00	33
7	Finance	00	04	00	00	04
8	Forest and Environment	25	05	02	03	35
9	Food Supplies and Consumer Welfare	00	00	23	17	40
10	Fisheries and ARD	15	16	03	06	40
11	General Administration	13	05	00	07	25
12	ST and SC Development	00	08	00	00	08
13	Health and Family Welfare	23	35	11	17	86
14	Home	07	16	11	00	34
15	Industries	62	01	12	00	75
16	Information and Public Relation	02	07	00	00	09
17	Labour and Employment	00	00	15	01	16
18	Planning and Co-ordination	09	00	00	00	09
19	Panchayati Raj	08	01	02	02	13
20	Revenue	10	05	00	05	20
21	Steel and Mines	00	01	07	06	14
22	Tourism	00	05	00	00	05
23	Law	05	05	00	18	28
24	Science and Technology	00	07	00	00	07
25	Women and Child Development	33	01	00	00	34
26	Textile and Handloom	00	00	15	00	15
27	Public Enterprises	00	00	03	00	03
28	Energy	11	16	09	00	36
29	Housing and Urban Development	32	29	05	18	84
30	Rural Development	57	20	00	10	87
31	Water Resources	208	10	64	10	292
32	Works	72	25	13	27	137
Total		694	247	260	152	1353

Appendix 3.11
(Refer paragraph 3.5.2 at page 111)
Statement showing status of PAC recommendations on which Action Taken
Notes were not received as on 31 October 2009

Sl. No.	Name of the Department	Name of the Assembly				Total
		10 th (1990-95)	11 th (1995-2000)	12 th (2000-04)	13 th (2004-09)	
1	Agriculture	03	01	00	00	04
2	Co-operation	01	00	00	00	01
3	Commerce	00	01	00	00	01
4	Forest and Environment	04	00	00	00	04
5	Food Supplies and Consumer Welfare	00	00	01	17	18
6	Fisheries and Animal Resources Development	02	00	00	00	02
7	General Administration	06	00	00	01	07
8	Health and Family Welfare	05	19	00	06	30
9	Information and Public Relation	00	07	00	00	07
10	Panchayati Raj	01	00	00	00	01
11	Revenue and Excise	00	01	00	05	06
12	Steel and Mines	00	00	00	01	01
13	Law	00	00	00	07	07
14	Energy	00	01	00	00	01
15	Housing and Urban Development	02	00	00	03	05
16	Rural Development	20	06	00	02	28
17	Water Resources	97	01	10	02	110
18	Works	05	04	02	01	12
Total		146	41	13	45	245

As against above 245 recommendations on which ATNs were not received, the Finance Department stated (October 2009) that 234 ATNs were outstanding. This needs reconciliation at the department level.

Appendix 3.12

**(Refer paragraph 3.5.2 at page 111)
Statement showing the departments, which have not sent proceedings
of Departmental Monitoring Committee Meetings to Audit for the
year ending 31 March 2009**

Sl. No.	Name of the Department
1	Water Resources
2	Fisheries and Animal Resources Development
3	Industries
4	Excise
5	General Administration
6	Commerce and Transport
7	Women and Child Development
8	Works
9	Law
10	Scheduled Tribe and Scheduled Caste Development
11	Sport and Youth Services
12	Public Enterprises
13	Rural Development
14	Information and Public Relations
15	Food Supplies and Consumer Welfare
16	Transport
17	Panchayati Raj
18	Planning and Co-ordination
19	Co-operation
20	Housing and Urban Development
21	Textile and Handloom
22	Parliamentary Affairs
23	Information Technology
24	Steel and Mines
25	Science and Technology
26	Tourism and Culture
27	Higher Education
28	Public Grievances and Pension Administration
29	Health and Family Welfare
30	Revenue

Appendix 4.1

(Refer paragraph 4.1.10.2 at Page 123)
Statement showing number of drug purchased and not tested for quality in test checked hospitals and Directorate of ESI

Year	Director of ESI			Joint Director. Kansbahal			Joint Director Choudwar		Total		
	Items procured	Amount	Items sent for quality testing/ No. of test reports received	Items procured	Amount (Rupees in lakh)	Items sent for quality testing /No. of test reports received	Items procured	Amount (Rupees in lakh)	Items procured	Amount	Items sent for quality testing
2006-07	301	70.84	17 / 17	300	68.80	6	289	39.65	890	179.29	23
2007-08	260	53.48	12 / 6	235	70.40	NIL	240	45.00	735	168.88	12
2008-09	232	55.80	NIL	284	68.53	NIL	183	44.63	699	168.96	0

Administration of locally purchased medicines to patients without quality testing in ESI hospitals

Year	Joint Director , ESI, Rayagada		Joint Director , Kansbahal including IMOs Rajgangpur, Rourkela.I & II, Kuarmunda & Kalunga.		Joint Director , Choudwar		Total	
	Items procured	Amount (Rupees in lakh)	Items procured	Amount (Rupees in lakh)	Items procured	Amount (Rupees in lakh)	Items procured	Amount (Rupees in lakh)
2006-07	69	0.11	29	0.18	17	0.11	115	0.40
2007-08	101	0.29	42	0.39	23	0.15	166	0.83
2008-09	48	0.16	43	0.42	37	0.42	128	1.00
Total							409	2.23

Appendix 4.2
(Refer paragraph 4.1.11.2 at Page 123)

**Statement showing inspection conducted and prosecution filed under
various labour laws during 2006-09 (up to February 2009)**

Sl. No.	Name of the Act	Establishment covered under Registration	No of Inspections conducted	No of prosecution filed	% of prosecution to inspection
1	O.S&C.E.Act 1956	115468	9486	1897	20
2	Minimum Wage Act 1986	-	75743	2104	3
3	Child Labour (PKQ) Act 1986	-	3604	270	8
4	Payment of Bonus Act 1965	-	685	38	6
5	Maternity Benefit Act 1961	-	80	2	2
6	Equal Remuneration Act 1976	-	3984	49	1
7	Contract Labour (R&A)Act 1970	4913	3639	772	21
8	B & C W (C E) Act 1966	1761	185	77	42
9	Building & other construction workers (R.E &C.S) Act 1996	-	86	-	Nil
10	Motor Transport Workers Act 1961	-	911	140	15
11	Building and other construction worker welfare Cess Act 1996	-	-	-	-

Appendix -4.3

(Refer paragraph 4.1.11.2 at page 123)

Statement showing Inspection conducted, prosecution filed and prosecution not filed during 2006-09

Sl No.	Name of the office	No of act enforced	2006-07					2007-08					2008-09				
			Inspection conducted	Violation detected	Violation rectified	Prosecution filed	Prosecution not filed	Inspection conducted	Violation detected	Violation rectified	Prosecution filed	Prosecution not filed	Inspection conducted	Violation detected	Violation rectified	Prosecution filed	Prosecution not filed
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1.	DLO, Cuttack	15	4218	1944	737	291	916	4347	1912	810	290	812	3306	1607	504	307	796
2.	DLO, Angul	11	582	582	339	55	188	454	454	289	03	162	542	542	403	12	127
3.	DLO, Rourkela	10	2395	-	-	-	-	2565	-	-	-	-	2298	-	-	-	-
4.	DLO, Jeypore	07	1528	1528	1443	20	65	1641	1641	1578	17	46	1463	1463	1413	16	34
T o t a l			8723	4054	2519	366	1169	9007	4007	2677	310	1020	7609	3612	2320	335	957

Abstract

<i>Year</i>	Inspection conducted	Violation detected	Violation rectified	Prosecution filed	Prosecution not filed
2006-07	8723	4054	2519	366	1169
2007-08	9007	4007	2677	310	1020
2008-09	7609	3612	2320	335	957
T o t a l	25339	11673	7516	1011	3146