

**Appendix-2.1.1**  
**(Refer paragraph 2.1.1 at page 17)**

**Statement showing land allotted to 53 promoters of MOU based industries as of March 2011**

Sl. No	Name of promoter	Type of the Projects	Location of the project	Date of signing of MoU	Land allotted (in acre)		
					Government	Private	Total
1	2	3	4	5	6	7	8
1	M/s Shyam DRI Power Limited	Integrated Steel Plant	Pandoloi, Rengali, Sambalpur	09.02.2004	17.00	166.320	183.320
2	M/s Aryan Ispat & power (P) Limited	Integrated Steel Plant	Bomlai, Rengali, Sambalpur	27.11.2004	65.780	104.350	170.130
3	M/s Rathi Udyog Limited	Integrated Steel Plant	Potapally-Sikridi, Sambalpur	04.05.2005	160.540	0	160.540
4	M/s Viraj Steel & Energy Limited	Integrated Steel Plant	Gurupali, Pandaloi, Sambalpur	04.05.2005	82.330	2.580	84.910
5	M/s Bhusan Power & Steel Limited	Integrated Steel Plant	Lapanga, Sambalpur	15.05.2002	883.330	694.480	1577.810
6	Aditya Aluminium (Hindalco) Limited	Aluminium	Rengali, Sambalpur	Not available	722.860	1255.460	1978.320
<b>Total : Sambalpur</b>					<b>1931.84</b>	<b>2223.19</b>	<b>4155.03</b>
7	M/s SPS Steel & Power Limited	Integrated Steel Plant	Badmal Growth Centre, Jharsuguda	26.08.2004	57.810	96.270	154.080
8	M/s MSP Metalicks (P) Limited	Integrated Steel Plant	Marakuta, Jharsuguda	27.11.2004	35.200	97.520	132.720
9	M/s Action Ispat & Power (P) Limited	Integrated Steel Plant	Pandiripathar & Marakuta, Jharsuguda	27.11.2004	42.450	303.450	345.900
10	M/s Konark Ispat Limited	Integrated Steel Plant	Hirma, Jharsuguda	04.05.2005	9.740	82.900	92.640
11	M/s Eastern Steels & Power Limited	Integrated Steel Plant	Lahandabud, Jharsuguda	3.11.2005	0	63.100	63.100
12	SMC Power Generation Limited	Electricity	Hirma, Jharsuguda	26.12.03	175.720	47.380	223.100
13	Vedanta Aluminium Limited	Aluminium	Burkhamunda, Jharsuguda	Not available-	512.620	1319.200	1831.820
14	Sterlite Energy Limited	Electricity	Banjari, Jharsuguda	Not available-	33.780	409.690	443.470
<b>Total : Jharsuguda</b>					<b>867.32</b>	<b>2419.51</b>	<b>3286.83</b>

Sl. No	Name of promoter	Type of the Projects	Location of the project	Date of signing of MoU	Land allotted (in acre)		
					Government	Private	Total
1	2	3	4	5	6	7	8
15	M/s OCL Iron & Steel Limited	Integrated Steel Plant	Rajgangpur, Sundargarh	27.11.2004	0	12.650	12.650
16	Adhunik Metaliks Limited	Industry	Chadrihariharpur, Sundergarh	01.10.2003	3.040	88.870	91.910
<b>Total : Sundergarh</b>					<b>3.04</b>	<b>101.52</b>	<b>104.56</b>
17	M/s Maithan Ispat Limited	Integrated Steel Plant	Kalinganagar Industrial Complex, Duburi	27.11.2004	123.630	1.370	125.00
18	M/s TATA Steel Limited	Integrated Steel Plant	Kalinganagar Industrial Complex, Duburi, Jajpur	17.11.2004	540.426	2499.972	3040.398
19	M/s Jindal Stainless Limited	Integrated Steel Plant	Duburi, Jajpur	09.06.2005	575.030	800.500	1375.530
20	M/s Brahamani River Pellet Limited	Pelletation Plant	Tonto, Nalda in Keonjhar & Duburi in Jajpur	15.03.2007	32.940	57.060	90.00
21	OCL India Limited (Cement)	Cement	Byree, Amiyajhan, Darpan, Jajpur	Not available-	183.770	0	183.770
22	Uttam Galva Steels Limited	Steel	Duburi, Danagadi, Jajpur	Not available-	177.870	192.130	370.00
23	Visa Steel Limited	Steel	Duburi, Danagadi, Jajpur	26.12.2003	89.280	435.720	525.00
<b>Total : Jajpur</b>					<b>1722.946</b>	<b>3986.752</b>	<b>5709.698</b>
24	M/s Patnaik Steel & Alloys Limited	Integrated Steel Plant	Purunapani, Joda, Keonjhar	04.05.2005	55.110	0	55.110
25	M/s Beekay Steel & Power Limited	Integrated Steel Plant	Uliburu, Barbil, Keonjhar	04.05.2005	17.650	0	17.650
26	M/s Brand Alloys Limited	Integrated Steel Plant	Palaspanga, Keonjhar	3.11.2005	6.560	17.060	23.620
27	M/s Uttam Galva Steels Limited	Integrated Steel Plant	Bistapal, Keonjhar	13.10.2006	27.810	0	27.810
28	M/s Crackers India (Alloys) Limited	Integrated Steel Plant	Gobardhanpur, Keonjhar	22.12.2006.	16.540	0	16.540
29	M/s Brahamani River Pellet Limited	Pelletation Plant	Tonto, Nalda in Keonjhar	15.03.07	16.965	102.413	119.378

Sl. No	Name of promoter	Type of the Projects	Location of the project	Date of signing of MoU	Land allotted (in acre)		
					Government	Private	Total
1	2	3	4	5	6	7	8
30	ESSAR Steel Limited	Steel	Basantpur & Kalimati, Barbil, Keonjhar	-	0	33.330	33.330
31	M/s Jindal Steel & Power Limited	Integrated Steel Plant	Deojhar, Keonjhar	3.11.2005	43.430	180.980	224.410
<b>Total : Keonjhar</b>					<b>184.065</b>	<b>333.783</b>	<b>517.848</b>
32	M/s BRG Iron & Steel Co. (P) Limited	Integrated Steel Plant	Khurunti, Dhenkanal	04.05.2005	25.390	0	25.390
33	M/s Bhushan Steel Limited	Integrated Steel Plant	Meramundali, Dhenkanal	3.11.2005	345.700	1184.820	1530.520
34	M/s MGM Steels Limited	Integrated Steel Plant	Nimidiha, Motagaon, Dhenkanal	22.12.2006	16.830	46.030	62.860
35	Narbehram Power & Steel Limited	Integrated Steel Plant	Gunduchipada, Dhenkanal	01.10.2003	200.890	0	200.890
36	GMR Energy Limited	Electricity	Kamalanga, Dhenkanal	Not available-	58.800	861.225	920.025
37	M/s Rungta Mines Limited	Integrated Steel Plant	Jharaband, Dhenkanal	3.11.2005	59.990	540.710	600.700
<b>Total : Dhenkanal</b>					<b>707.6</b>	<b>2632.785</b>	<b>3340.385</b>
38	M/s ESSAR Steel Odisha Limited	Integrated Steel Plant	Paradeep, Jagatsinghpur	21.04.2005	102.980	0	102.980
39	M/s POSCO India (P) Limited	Integrated Steel Plant	Paradeep, Jagatsinghpur	22.06.2005	568.910	0	568.910
40	IOCL	Refiniary	Paradeep, Jagatsinghpur	Not available-	475.050	2876.600	3351.650
<b>Total : Jagatsinghpur</b>					<b>1146.94</b>	<b>2876.6</b>	<b>4023.54</b>
41	M/s Jindal Steel & Power Limited	Integrated Steel Plant	Angul	3.11.2005	958.360	2780.235	3738.595
42	Bhusan Energy Limited	Electricity	Banrpal, Angul	Not available-	8.400	91.600	100.00
43	Jindal India & Thermal Power Limited	Electricity	Derang, Angul	Not available-	252.600	793.370	1045.970
44	Monet Power co Limited	Electricity	Malibrahmani, Chhendipada, Angul	Not available-	214.460	0	214.460
<b>Total : Angul</b>					<b>1433.82</b>	<b>3665.205</b>	<b>5099.025</b>

Sl. No	Name of promoter	Type of the Projects	Location of the project	Date of signing of MoU	Land allotted (in acre)		
					Government	Private	Total
1	2	3	4	5	6	7	8
45	M/s Arati Steel Limited	Integrated Steel Plant	Ghantikhal, Athagada, Cuttack	01.10.2003	630.980	111.180	742.160
46	Toshali Cements Pvt. Limited	Cement	Indranipatna, Cuttaack	Not available-	33.500	0	33.500
47	TATA Power Limited	Electricity	Naraj, Cuttack	Not available-	62.670	0	62.670
48	Visa Power Limited	Electricity	Bramhanbasta, Cuttack	Not available-	159.960	0	159.960
<b>Total : Cuttack</b>					<b>887.11</b>	<b>111.18</b>	<b>998.29</b>
49	TISCO	Steel	Gopalpur, Ganjam	28.08.1995	540.00	2981.714	3521.714
50	Vedanta Aluminium Limited	Aluminium	Lanjigarh, Kalahandi	Not available-	448.980	1601.960	2050.940
51	Aditya Alumina Limited	Alumina	Kansanguda, Koraput	Not available-	113.610	320.110	433.720
52	Aditya Alumina Limited	Alumina	Kashipur, Rayagada	Not available-	47.560	904.110	951.670
53	Sahara India Power corporation, Limited	Electricity	Jamjor, Bolangir	Not available-	47.770	0	47.770
<b>Grand Total</b>					<b>10082.601</b>	<b>24158.419</b>	<b>34241.02</b>

(Source : Steel and Mines Department)

**Appendix-2.1.2**  
**(Refer paragraph 2.1.1.2 at page 18)**

**Statement showing power given to different authorities to sanction  
settlement of government land**

Sl.No.	In whose favour	Officer exercising powers	In rural area	In urban area excluding Bhubaneswar, Rourkela, Sunabeda
1	In favour of educational charitable, religious, cultural, philanthropic, literary, social and financial institutions.	Collector	Not exceeding one acre	Nil
		Revenue Divisional Commissioner	Exceeding one acre but not exceeding five acres	Not exceeding one acre
		Member, Board of Revenue	Exceeding five acres but not exceeding 10 acres	Exceeding one acre but not exceeding five acres.
1A	In favour of Government Departments	Collector	Not exceeding five acres.	Not exceeding one acre.
		Revenue Divisional Commissioner	Exceeding five acres but not exceeding 10 acres	Exceeding one acre but not exceeding five acres.
		Member, Board of Revenue	Exceeding ten acres but not exceeding 50 acres	Exceeding five acres but not exceeding 10 acres.
2	In favour of local authorities, statutory bodies, and corporations established under any law for the time being in force	Collector	Not exceeding one acre.	Not exceeding one acre.
		Revenue Divisional Commissioner	Exceeding one acre but not exceeding five acres.	Exceeding one acre but not exceeding five acres.
		Member, Board of Revenue	Exceeding five acres but not exceeding 10 acres.	Exceeding five acres but not exceeding 10 acres.
3	In favour of Small and Medium Industries.	Collector	Not exceeding five acres on the recommendation of the District Industries Centre.	Not exceeding one acre on the recommendation of the District Industries Centre.
		Revenue Divisional Commissioner	Exceeding five acres but not exceeding 10 acres on the recommendation of the District Industries Centre.	Not exceeding one acre but not exceeding five acres on the recommendation of the District Industries Centre.
4	In favour of Odisha Industrial Infrastructure Development Corporation (IDCO) for industrial purposes.	Collector	Any extent subject to availability and suitability.	Any extent subject to availability and suitability.
5	Any other purpose	Government	Full power	Full power

(Source : OGLS Rules 1983)

**Appendix-2.1.3**  
**(Refer paragraph 2.1.2.3 at page 22)**  
**Statement showing different quantity of land assessed by IPICOL**  
**for same capacity of industry**

*(Area in acre)*

Sl No.	Name of Steel plant/industry	Capacity proposed to be created as per MOU	Land applied	Land assessed by IPICOL	Land allotted	Scale as per MN Dastur's report
1	Maheswari Ispat (P) Limited, Khuntuni Athagada Cuttack	0.25	30.1	180	Not allotted	No scale
2	BRG Iron and Steel co (P) Limited, Khurunti, Dhenkanal	0.25	206.3	157	25.390	No scale
3	Action Ispat Limited, Pandari Pathar, Jharsuguda	0.25	370	370	345.90	No scale
4	Konark Ispat Limited, Jharsuguda	0.25	139.18	185	92.640	No scale
5	OCL Iron and Steel Limited, Lamloi, Rajgangapur, Sundergarh	0.25	212.28	212	12.650	No scale
6	Atha Mines private Limited, Asanabani, Odapada, Dhenkanal	0.25	0	120	Not allotted	No scale
7	MGM Steels limited, Nimidha, Dhenkanal	0.25	108.370	116	62.860	No scale
8	Eastern Steel and Power Limited, Lahundabud, Jharsuguda	0.25	200	140	63.100	No scale
9	Deepak Steel & Power, Topadhi, Barbil, Keonjhar	0.25	65.780	100	Not allotted	No scale
10	Crackers India (Alloys) Limited, Gobardhanpur, Keonjhar	0.25	150	150	16.54	No scale
11	Shyam DRI, Rengali, Sambalpur	0.27	378	378	183.320	No scale
12	Maithan, Ispat Limited, Duburi, Danagadi, Jajpur	0.27	200	200	125	No scale
13	Brand Alloys limited Palasapanga, Keonjhar	0.27	150	150	23.620	No scale
14	Aryan Ispat, Bomaloi, Rengali, Sambalpur	0.3	210	210	170.13	No scale
15	Rathi Steel and Power Limited, Rengali, Sambalpur	0.3	250	250	160.54	No scale
16	Viraj Steel and Energy Limited, Pandoloi, Rengali, Sambalpur	0.3	350	350	84.91	No scale
17	Jain Steel and Power Limited, Dhorulaga, Jharsuguda	0.3	212	200	Not allotted	No scale

*(Source : Steel and Mines Department)*

*Appendix-2.1.4*  
*(Refer paragraph 2.1.3.1 at page 25)*

**Statement showing purposes defined at Section 3(f) of LA Act 1894 for which acquisition of land can be made for ‘Public Purpose’**

- Village sites, or the extension, planned development or improvement of existing village sites;
- town or rural planning;
- planned development of land from public funds in pursuance of any scheme or policy of Government and subsequent disposal thereof in whole or in part by lease, assignment or outright sale with the object of securing further development as planned;
- a Corporation owned or controlled by the State;
- residential purposes to the poor or landless or to persons residing in areas affected by natural calamities, or to persons displaced or affected by reason of implementation of any scheme undertaken by Government, any local authority or a corporation owned or controlled by the State;
- carrying out any educational, housing, health or slum clearance scheme sponsored by Government or by any authority established by Government for carrying out any such scheme, or with the prior approval of the appropriate Government by a local authority, or a society registered under Society Registration Act 1860 (21 of 1860) or under any corresponding law for the time being in force in a State or a cooperative society within the meaning of any law relating to cooperative societies for the time being in force in any State;
- any other scheme of development sponsored by Government or with the prior approval of the appropriate Government, by local authority and
- any premises or building for locating a public office; but does not include acquisition of land for companies.

*(Source : LA Act 1894)*

**Appendix-2.1.5**

**(Refer paragraph 2.1.3.1 at page 25)**

**Statement showing promoter wise LA cases test checked in Audit where in prescribed criteria for 'public purpose' was not complied and no part of the cost of compensation was paid out of public revenue**

<i>Sl. No</i>	<i>Name of promoter</i>	<i>Number of LA cases</i>	<i>Area in acre</i>	<i>LA cost (Rupees in crore)</i>
1	Bhusan Power and Steel Limited in Sambalpur	5	670.05	18.72
2	Aryan Ispat in Sambalpur	1	104.35	4.02
3	Shyam DRI, Sambalpur	1	127.59	13.91
4	Viraj Steel and Energy Limited in Sambalpur	1	2.58	0.10
5	Aditya Aluminium Limited in Sambalpur	11	2048.15	97.74
6	Vedanta Aluminium Limited in Kalahandi	36	939.24	9.62
7	POSCO (India) Limited in Jagatsinghpur	7	437.86	11.85
8	ESSAR Steel Jagatsinghur	3	1268.06	186.01
9	IFFCO in Jagatsinghpur	2	545.67	101.41
10	Deepak Fertilisers & Petro Chemicals Corporation Limited in Jagatsinghpur	2	14.41	1.58
11	Titanium Dioxide Products Limited in Ganjam	1	173.224	4.42
12	TISCO in Ganjam	4	59.604	1.98
13	Dhamara Port Company Limited, Bhadrak	102	2094	59.93
	<b>Total</b>	<b>176</b>	<b>8484.788</b>	<b>511.29</b>

**(Source: Records of concerned test checked LAOs)**



## Appendix-2.1.6

(Refer paragraph 2.1.3.3 at page 28)

## Statement showing details of LAO wise / project wise delay in finalisation of LA cases

Sl No.	Name of LAO	Name of projects/promoter	No. of LA Cases	Minimum time taken		Maximum time taken	
				Year	Month	Year	Month
1	LAO Sambalpur	Bhusan Power and Steel Limited	2	3	5	3	8
		Aryan Ispat and Power (P) Limited	1	3	1	3	1
		Shyam DRI Power Limited	1	3	5	3	5
		Viraj Steel & Energy Limited	1	2	9	2	9
		Government projects	3	3	9	6	1
2	Special LAO Sambalpur	Aditya Aluminium	8	2	0	6	2
3	LAO Kalahandi	Vedanta Aluminium Limited	35	1	11	4	0
		Government projects	45	1	3	6	0
4	LA & RO Ret Irrigation Project, Kusumkhunti, Kalahandi	Government projects	27	2	7	6	2
5	LAO Jagatsinghpur	Government projects	3	1	8	2	3
6	Special LAO Major Industrial projects, Jagatsinghpur	ESSAR Steel	1	4	11	4	11
		IFFCO	1	3	6	3	6
		Deepak Fertiliser	2	2	9	2	9
7	LAO Ganjam	Titanium Dioxide Project	3	1	6	1	8
		Government projects	33	1	8	3	2
8	Special LAO TISCO	TISCO	4	1	9	3	7
9	LAO Bhadrak	Government Projects	78	1	8	3	10
10	Special LAO Dhamara Port Project Bhadrak	Dhamara Port Company limited	102	2	3	9	4
11	LAO Puri	Government projects	24	0	11	6	7
12	Special LAO Vedanta, Puri	Anil Agarwal Foundation	15	1	2	3	0
	<b>Total</b>		<b>389</b>				

(Source : LA case records of test checked LA offices)

**Appendix-2.1.7**  
**(Refer paragraph 2.1.4.2 at page 35)**  
**Statement showing details of under assessment of additional compensation**

**(Amount in rupees)**

Sl. No.	LA case No./village/Acre	Name of RO and for whom acquired	Date of publication of notice u/s 4(i)	Date of Award for compensation	Value of land, trees & structure awarded	Amount of additional compensation at the rate of 12 percent per annum on value of land				Consequential short realisation of establishment charges at the rate of 10 per cent of (col. 11) less award	Total short realisation (col. 10+11) from Requisitioning Officer
						Awarded	Due as per provision	Short calculation	Less award		
						Period	Period	Period	Amount		
1	2	3	4	5	6	7	8	9	10	11	12
<b>Bhusan Power and Steel limited (BPSL)</b>											
1	16/1-1/06/ Bomaloi/ Ac.61.38	IDCO for <b>BPSL</b>	27.07.06	30.09.08	15118590	12 months	26 months 4 days	14 months 4 days	2136257	213626	2349883
2	16/1-3/06/ Thelkoloi/ Ac.2.24	IDCO for <b>BPSL</b>	19.07.06	18.12.07	2572959	12 months	18 months 6 days	6 months 6 days	159523	15952	175475
<b>Total BPSL</b>									<b>2295780</b>	<b>229578</b>	
<b>Shyam DRI Power Limited</b>											
3	16/1-2/07/ Nishanbhanga/ Ac.127.59	IDCO for <b>Shyam DRI Power Limited</b>	04.09.07	30.04.09	82125503	12 months	19 months 26 days	7 months 26 days	6446852	644685	7091537
<b>TISCO</b>											
4	38/07 Basanaputi/ 4.190	IDCO for establishment of industries at Gopalpur by <b>TISCO</b>	04.09.07	08.01.10	1559480	12 months	28 months 4 days	16 months 4 days	251567	25157	276724
5	41/07 Mansurkota/ 3.737	-do-	04.09.07	29.04.09	861541	12 months	19 months 25 days	7 months 25 days	67389	6739	74128
6	40/07 Chamakhandi/ 51.502	-do-	10.09.07	02.07.09	10221384	12 months	22 months 22 days	10 months 22 days	1096070	109608	1205678
<b>Total TISCO</b>									<b>1415026</b>	<b>141504</b>	
<b>IDCO in Jagatsinghpur</b>											

1	2	3	4	5	6	7	8	9	10	11	12
7	01/07/ Rangiagarh/ 125.57	IDCO for industries	21.11.07	05.05.10	123645916	12 months	29 months 14 days	17 months 14 days	21588948	2158895	23747843
8	Siju/ 300.40	IDCO for Industries	12.12.07	17.03.10	285380000	12 months	27 months 5 days	15 months 5 days	43276165	4327617	47603782
9	12/07 Katakula/ 16.02	IDCO for industries	26.06.08	20.11.09	17622000	12 months	16 months 24 days	4 months 24 days	843918	84392	928310
<b>Total IDCO in Jagatsinghpur</b>									<b>65709031</b>	<b>6570904</b>	
10	Kaudia/ 138.45	IDCO for IFCO	09.02.08	11.11.09	67688300	12 months	21 months 2 days	9 months 2 days	6136486	613649	6750135
<b>POSCO (India) Limited</b>											
11	04/05/ Pulanga/ 53.35	IDCO for POSCO (India) Limited	22.11.06	18.02.10	11100000	12 months	38 months 26 days	26 months 26 days	2980883	298088	3278971
12	06/05 /Govindapur/ 73.24	IDCO for POSCO (India) Limited	25.11.06	18.02.10	16051520	12 months	38 months 23 days	26 months 23 days	4310604	431060	4741664
<b>Total POSCO (India) Limited</b>									<b>7291487</b>	<b>729148</b>	
<b>Anil Agarwal Foundation</b>											
13	1/07/ Goindol/ 82.79	Anil Agarwal Foundation	31.05.07	05.08.09	7347350	12 months	26 months 4 days	14 months 4 days	1038181	103818	1141999
14	05/07/ Goindol/ 36.11	-do-	06.10.07	05.08.09	2850140	12 months	21 months 29 days	9 month 29 days	283589	28359	311948
15	16/06/ Thorba/ 230.81	-do-	08.01.07	28.02.08	8990228	12 months	13 months 20 days	1 month 20 days	149238	14924	164162
16	17/06/ Alatunga/ 374.54	-do-	06.01.07	30.12.09	24335170	12 months	35 months 24 days	23 months 24 days	5789337	578934	6368271
17	18/06/ Alanga/ 527.21	-do-	08.01.07	25.03.08	29389765	12 months	14 months 17 days	2 months 17 days	752378	75238	827616
18	24/06/ Kantasila/ 353.07	-do-	08.01.07	04.02.08	30942340	12 months	12 months 26 days	26 days	263010	26301	289311
<b>Total Anil Agarwal Foundation</b>									<b>8275733</b>	<b>827574</b>	
<b>Total</b>	<b>2562.199</b>				<b>737802186</b>				<b>97570395</b>	<b>9757042</b>	<b>107327437</b>

(Source : LA case records of test checked LA offices)

**Appendix-2.1.8**  
**(Refer paragraph 2.1.5.2 at page 39)**

**Statement showing details of short assessment of market value of land leased to Anil Agrawal Foundation for establishment of Vedanta University**

Sl No.	Lease Case Number / village / area in acre	Sanction order Number/ date	Date of recommendation by Tahasildar	Amount realised on the basis of assessment made by Tahasildar				Basis of assessment	Assessment of market value on the basis of highest of sales statistics, Bench Mark Valuation and rate fixed by the Govt in case of acquisition of private land for same company and same village prior to date of recommendation by Tahasildar for sanction of lease for similar kism of land.				Short assessment of lease premium  {Column (13) – col (8)}
				Kisam	Area in acre	Rate per acre	Premium realised		RSD/ BMV/ LA Case	RSD No./ LA case No. of DSR	RSD date/ Date of fixation MV i.e. publication of notification u/s 4(1) of LA Act	Rate per acre	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	52/06/ Beladala/ 2.23	5058/ 05.02.09	31.03.08	Patita	2.23	500000	1115000	RSD	6051	13.12.05	1000000	2230000	1115000
2	61/06/ Beladala/ 4.01	32334/ 14.08.07	30.07.07	Sarad III	2.71	400000	1084000	RSD	5221	08.12.06	1600000	4336000	3252000
3	62/06/ Beladala/ 7.80	32304/ 14.08.07	01.08.07	Sarad-III	7.18	400000	2872000	RSD	5221	08.12.06	1600000	11488000	8616000
4	16/07/ Beladala/ 0.57	2736/ 27.01.09	31.03.08	Patita	0.57	500000	285000	RSD	6051	13.12.05	1000000	570000	285000
5	53/06/ Beladala/ 6.43	5054/ 05.02.09	31.03.08	Patita	6.43	500000	3215000	RSD	6051	13.12.05	1000000	6430000	3215000
6	58/06/ Beladala/ 3.90	5070/ 05.02.09	22.02.08	Patita	3.90	500000	1950000	RSD	6051	13.12.05	1000000	3900000	1950000
7	55/06/ Beladala/ 0.42	23197/ 26.05.08	03.08.07	Basti Jogya	0.42	400000	168000	RSD	461 (Gharabari)	03.02.06	1000000	420000	252000
8	60/06/ Beladala/ 8.09	32349/ 14.08.07	30.07.07	Patita	0.05	500000	25000	RSD	6051	13.12.05	1000000	50000	25000
	-do-	-do-	-do-	Sarad-III	8.04	500000	4020000	RSD	5221	08.12.06	1600000	12864000	8844000
9	51/06/ Beladala/	2720/	24.01.08	Patita	22.38	500000	11190000	RSD	6051	13.12.05	1000000	22380000	11190000

1	2	3	4	5	6	7	8	9	10	11	12	13	14
	22.38	27.01.09											
10	59/06/ Beladala/ 5.99	32344/ 14.08.07	10.09.07	Sarad-III	2.91	500000	1455000	RSD	5221	08.12.06	1600000	4656000	3201000
11	27/06/ Alanga/ 5.07	23482/ 27.05.08	05.11.07	Patita	5.07	50000	286500	RSDof adjoin- ing village Samang ara	2381	29.05.06	450000	2281500	1995000
12	82/06/ Bhimpur/ 49.44	32289/ 14.08.07	22.06.07	Patita	49.44	304000	15029760	LA case	03/06	11.01.07	1100000	55335720	40305960
13	101/06 Bhimpur/ 5.22	23225/ 26.05.08	14.12.07	Patita	5.22	400000	2088000	LA case	03/06	11.01.07	1100000	5742000	3654000
14	14/06 Bhimpur/ 3.30	4311/ 30.01.09	24.01.08	Patita	3.30	400000	1320000	LA case	03/06	11.01.07	1100000	3630000	2310000
15	03/07/ Kantasila/ 12.49	39302/ 03.10.07	31.10.07	Patita	12.49	100000	1249000	BMV	2947	07.07.07	200000	2498000	1249000
16	34/06/ Phanafana/ 12.49	4303/ 30.01.09	27.07.07	Patita	12.49	25000	312250	LA case	09/06	05.01.07	44000	549560	237310
17	94/06/ Sirihana/ 0.72	23205/ 26.05.08	01.11.07	Patita	0.72	30000	21600	LA case	12/06	05.01.07	44000	31680	10080
18	22/06/ Chhaitana/ 4.28	32294/ 14.08.07	30.07.07	Patita	4.28	300000	1284000	BMV	2947	07.07.07	500000	2140000	856000
19	113/06/ Ura/ 7.67	39297/ 03.10.07	28.07.07	Patita	7.67	50000	383500	BMV	2947	07.07.07	150000	1150500	767000
20	41/06/ Ura/ 123.85	32299/ 14.08.07	28.07.07	Patita	69.50	50000	3475000	BMV	2947	07.07.07	150000	10425000	6950000
	-do-	-do-	-do-	Sarad-II	14.10	50000	705000	RSD	2535	05.06.06	200000	2820000	2115000
<b>Total</b>	<b>283.35</b>				<b>241.1</b>		<b>53533610</b>					<b>155927960</b>	<b>102394350</b>

(Source : Lease case records of Puri Tahasil)

## Appendix-2.1.9

(Refer paragraph 2.1.5.3 at page 39)

Statement showing loss of revenue due to non raising of demand of incidental charges under schedule III of Rule 12 of OGLS Rules 1983  
(In Rupees)

Sl No.	Name of audit unit	Village/Tahasil	Lease case Number	Area in acre	Sanction order Number /date	Name of lessee	Purpose	Market value of leased land	Incidental charges due at 10 per cent of lease premium
1	Collector Kalahandi	Dharmagarh	2/08	0.36	1309/02.07.10	Secretary, RMC Junagarh	Establishment of market complex	1306800	130680
2	Collector, Ganjam	Panditgaon/ Khalikote	2/06	8.40	558/19.05.10	Secretary Kesharpur College, Kesharpur	Construction of college building, play ground etc.	6445824	644582
3	Collector, Ganjam	Jaganathpali/ Purusotampur	2/08	6.00	562/20.05.10	Odisha Power Transmission Corporation Limited	Establishment of 132/33 KV Grid Sub Station	3498000	349800
4	Collector, Ganjam	Gokhalakuda/ Ganjam	2/09	23.45	1710/19.07.10	General Manager IDCO	Establishment of Marine Bio Technology Park	2345000	234500
5	Tahasildar Chatrapur	Jagannathpur/ Chatrapur	02/07	8.45	751/28.03.11	General Manager IDCO	Establishment of SEZ by TATA Steel	11147857	1114786
6	Tahasildar, Chatrapur	Chamakhandi	07/07	4.42	748/28.03.11	-do-	-do-	8030596	803060
7	Collector, Bhadrak	Basudevpur	39/05	0.13	06/04.01.2011	Regulated Market Committee Bhadrak	Construction of Market Complex	780000	78000
8	Tahasildar Bramhagiri	Bankijal/ Bramhagiri	01/08	5.00	30763/R/03.08.10	MD Swasti Vacations Club Pvt Limited	Establishment of Hotel( Tourist resort)	2400000	240000
	<b>Total</b>			<b>56.21</b>				<b>35954077</b>	<b>3595408</b>

(Source : Lease case records of test checked Tahasils)

**Appendix-2.1.10**  
**(Refer paragraph 2.1.5.3 at page 40)**  
**Statement showing details of non/short realisation of revenue**

**(In Rupees)**

Lease case No-48/2007/village-Thelkoloji / Tahasil-Rengali/ Area in acre-82.84/ Sanction order No-454/ date-01.03.08				Lease case no.49/07/ Village-Dhubenchhapal/ Tahasil-Rengali/ Area in acre-58.42/Sanction order No. 457 dated 01.03.08			Lease case no.50/07/ Village-Khadiapali/ Tahasil- Rengali/area in acre- 4.92/sanction order No.460 dated-01.03.08			Total short realisation (4+7+10)
Type of due	Levied (on IPR rate of ₹ 2 lakh per acre)	Due (Premium on IPR rate, GR,Cess and Incidental charges on market value of ₹ 11.00 Lakh per acre)	Short realisation (3-2)	Levied (on IPR rate of ₹ 2.00 lakh per acre)	Due (Premium on IPR rate, GR,Cess and Incidental charges on market value of ₹2.00 Lakh per acre)	Short realisation (6-5)	Levied (on IPR rate of ₹ 2.00 lakh per acre)	Due (Premium on IPR rate, GR,Cess and Incidental charges on market value of ₹ 2.00 Lakh per acre)	Short realisation (9-8)	
1	2	3	4	5	6	7	8	9	10	11
Premium	16568000	16568000	0	11684000	11684000	0	984000	984000	0	0
Forest Growth	9481496	9481496	0	3054357	3054357	0	8235	8235	0	0
Interest on premium and forest growth	0	12503758	12503758	0	7074411	7074411	0	476273	476273	20054442
GR 2004-05 to 2007-08 @ 1 percent of market value of land	662720	3644960	2982240	467360	467360	0	39360	39360	0	2982240
Cess @ 75 percent of GR	497040	2733720	2236680	350520	350520	0	29520	29520	0	2236680
Interest on GR and Cess from 2004-05 to 2007- 08	0	7654416	7654416	0	245364	245364	0	20664	20664	7920444
Incidental charges @ 10 percent of market value of land	0	9112400	9112400	0	1168400	1168400	0	98400	98400	10379200
Interst on Incidental charges from 2004-05 to 2007-08	0	4373952	4373952	0	560832	560832	0	47232	47232	4982016
<b>Total</b>	<b>27209256</b>	<b>66072702</b>	<b>38863446</b>	<b>15556237</b>	<b>24605244</b>	<b>9049007</b>	<b>1061115</b>	<b>1703684</b>	<b>642569</b>	<b>48555022</b>

N.B. Total non levy of interest ₹ 3.30 crore (₹ 2.01crore + ₹ 79.20 lakh + ₹ 49.82 lakh), short levy of Ground rent & cess ₹ 52.19 lakh (₹ 29.82 lakh + cess ₹ 22.37 lakh)

**(Source : Lease case records of Rengali Tahasil)**

**Appendix-2.1.11**  
**(Refer paragraph 2.1.5.4 at page 41)**

**Statement showing details of non finalisation of lease cases despite handing over of advance possession**

Sl. No.	Name of applicant	Lease case No.	Village/Tehsil/District	Area in acre	Value of land (in Rupees )	Source of valuation of land	Date of handing over of advance possession	Purpose	Period of occupation as of 31 March 2011
1	Station Engineer, Doordarshan Kendra, Bhawanipatna	06/07	Naktiguda/Kalahandi	2.50	3900000	Rate fixed by RDC (SD) for Urban area for the year 2007-08 to 2009-10	12.05.88	Establishment of office and construction of staff quarters of Doordarshan colony	23 years
2	Indian Oil Corporation Limited Paradip	26/98	Kansaripatia/Kujang/Jagatsinghpur	5.88	1176000	Under IPR 2007	29.09.00	Establishment of IOCL	More than 10 years
		16/98	Kaduapalikandha/Kujang/Jagatsinghpur	6.97	1394000	-do-	-do-	-do-	-do-
		21/98	Kerudiakandha/Kujang/Jagatsinghpur	57.55	11510000	-do-	-do-	-do-	-do-
		14/98	Nimidihi/ Kujang/Jagatsinghpur	3.50	700000	-do-	-do-	-do-	-do-
		29/98	Badarakandha/Kujang/Jagatsinghpur	0.55	110000	-do-	-do-	-do-	-do-
3	Assistant Defence Estate Officer, Bhubaneswar	13/78	Golabandha/Berhampur/ Ganjam	495.94	60141867	Assessment made by Tahasildar (05.02.86) on the basis of sales statistics	08.06.76 to 24.08.76	Air Defence & Guided Missile School, Gopalpur	27 to 45 years
			Kaadarapali	105.98			29.06.74 to 18.09.82		
			Hatipada	250.00			24.08.1966		
			Bikrampur	0.95			17.04.79		
			Baxipali	176.16			24.08.66 to 15.02.84		
<b>Total</b>				<b>1105.98</b>	<b>78931867</b>				

(Source : Lease case records of test ckced Tahasils)



## Appendix-2.1.12

(Refer paragraph 2.1.6.2 at page 43)

## Statement showing details of non utilisation of leased land

							<i>(In Rupees)</i>	
Sl No.	Lease case No.	Name of lessee and purpose of sanction	Name of Village/ Tehsil	Sanction order Number./ date	Date of handing over of possession	Area unutilised (in acre)	Land value	Present status
1	01/06	M/s Roots Corporation Limited Mumbai for establishment of Ginger Hotel	Nuasandha-kuda/ Kujang	1505/21.06.06	13.8.07	1.00	1500000	Lying unutilised without any mark of boundary
<b>Total</b>						<b>1.00</b>	<b>1500000</b>	
02	6/04	GM, IDCO for Aditya Aluminium Private Limited for Establishment of Industry by M/s Aditya Aluminium Limited under IPR rate	Katarbaga/ Rengali	1458/01.06.06	10.09.07	14.20	37560000	Project not started. Constructed project office building over an area about 0.60 acre. Lavelling and earth work is in progress.
03	8/04		Ludhapali/ Rengali	1464/01.06.06	19.08.06	17.68		
04	11/04		Derba/ Rengali	1461/01.06.06	19.08.06	6.32		
05	14/04		Derba/ Rengali	956/04.04.06	03.06.06	17.50		
06	17/04		Lapanga/ Rengali	2226/29.08.06	21.11.06	79.41		
07	18/04		Bomaloi/ Rengali	2986/09.12.06	24.01.06	158.62		
08	19/04		Bomaloi/ Rengali	1982/07.07.06	20.09.06	6.04		
09	21/04		Khadiapali/ Rengali	1980/07.07.06	20.09.06	6.91		
10	23/04		Khadiapali/ Rengali	2809/30.10.06	07.03.07	11.39		
11	30/04		Dhoropani// Rengali	2272/29.08.06	21.11.06	6.29		
12	10/04		Ludhapali/ Rengali	2269/29.08.06	21.11.06	6.25		
13	15/04		Lapanga/ Rengali	960/04.04.06	03.06.06	44.99		
<b>Total</b>						<b>375.6</b>		
14	07/95	IDCO for Establishment of steel plant by TISCO	Jagannathpur/ Chatrapur	5838/23.12.96	31.01.97	68.938	37560000	Lying unutilised.
15	21/95		-do-	2259/21.04.96	31.05.96	10.20		
16	09/95		Chamakhandi / Chatrapur	5825/23.12.96	31.01.97	56.598		
17	06/95		Sindhigaon/Chatrapur	5815/23.12.96	31.01.97	144.699		
18	13/95		Basanaputi/ Chatrapur	5820/23.12.96	31.01.97	33.550		
19	10/95		Laxmipur/ Chatrapur	5847/23.12.96	31.01.97	37.705		
20	683/95		Mansurkota/ Berhampur	5856/31.12.96	31.12.96	117.411		

**(In Rupees)**

Sl No.	Lease case No.	Name of lessee and purpose of sanction	Name of Village/ Tehsil	Sanction order Number./ date	Date of handing over of possession	Area unutilised (in acre)	Land value	Present status
21	677/95		Badapur/ Berhampur	5795/ 23.12.96	31.12.96	78.958		
<b>Total</b>						<b>548.059</b>	<b>42348162</b>	
22	02/03	IDCO for establishment of Industry	Sipasarubali/ Bramhagiri	4507/ 11.11.03	20.02.06	159.61		Lying unutilised.
23	03/03			28.04.06	--	37.68		
24	03/06			26.02.07	--	21.03		
<b>Total</b>						<b>218.32</b>	<b>5466000</b>	
<b>Grand total</b>						<b>1142.979</b>	<b>86874162</b>	

**(Source : Lease case records of test chcked Tahasils)**

**Appendix-2.1.13**  
(Refer paragraph 2.1.6.4 at page 44)

**Statement showing details of unauthorised occupation of Government land in test checked Tahasils**

Sl. No.	Name of occupier	Lease case Number	Village/Tehsil/District	Area in acre	Value of land (in Rupees)	Source of valuation of land	Date from which the land was under unauthorised occupation	Period of unauthorised occupation	Remarks
1	Kalahandi District Atheletic Association	4/95	Bhabanipatna Nazul/ Kalahandi	7.780	39265660	Rate fixed by RDC (SD) for Urban area for the year 2007-08 to 09-10	Prior to 27.09.97	More than 13 years	Spot visit memorandum of Tahasildar dated 27.09.97.
2	Odisha State Housing Board, Bhubaneswar	11/85	Paramanandapur/ Kalahandi	2.979	9115740	-do-	Prior to 97	More than 14 years	Spot visit memorandum of tahasildar dated 05.03.03 & OSHB letter no. 2966 dated 12.02.97
3	Secretary, Damodar Mahila College, Bhutamundai	18/92	Bhutamundai/Kujang/ Jagatsinghpur	12.00	6061692	Assessment made by Tahasildar (11.07.03) on the basis of sales statistics	Prior to 24.01.01	More than 10 years	Note sheet dated 24.01.01
4	Secretary Khetramohan Science College, Narendrapur	13/86	Narendrapur/ Chatrapur/ Ganjam	0.980	3881780	Assessment made by Tahasildar (18.04.07) on the basis of sales statistics	Prior to 18.10.03	More than 7 years	Spot visit memorandum of Tahasildar dated 18.10.03 and status report dated 07.06.11
5	Secretary Panchayat high School, Narayanpur, Ganjam	2/05	Narayanpur/ Berhampur/ Ganjam	1.050	2289000	As per Bench mark valuation	Prior to 17.03.08	More than three years	Spot visit memorandum of Tahasildar dated 17.03.08

Sl. No.	Name of occupier	Lease case Number	Village/Tehsil/District	Area in acre	Value of land ( in Rupees)	Source of valuation of land	Date from which the land was under unauthorised occupation	Period of unauthorised occupation	Remarks
6	M/s TISCO	11/09	Mansurkota/ Berhampur/ Ganjam	11.553	6069715	Assessment made by Tahasildar (22.03.11) on the basis of sales statistics	Prior to 12.12.08	More than 2 years	Spot visit memorandum of Tahasildar dated 12.12.08
7	-do-	05/10	-do-	19.635	10315836	Assessment made by Tahasildar (26.03.11) on the basis of sales statistics	Prior to 06.09.10	More than six months	Note sheet dated 06.09.10
8	Secretary, Yuga Jyoti High School	09/08	Gurunthi/ Berhampur/ Ganjam	3.00	330000	Assessment made by Tahasildar (26.08.08) on the basis of sales statistics	Prior to 07.08.08	More than two years	RI report dated 07.08.08 and Tahasildar report dated 08.08.08
9	Principal Science College, Kukudakhandi	88/99	Kukudakhandi/ Berhampur/ Ganjam	0.635	95391	Assessment made by Tahasildar (13.07.02) on the basis of sales statistics	1983	28 years	RI report dated 31.01.02
	<b>Total</b>			<b>59.612</b>	<b>77424814</b>				

(Source : Lease case records of test chcked Tahasils)

**Appendix-2.2.1**  
**(Refer paragraph 2.2.1 at page 49)**  
**Statement showing increasing trend of extremist attacks in the State**  
**during 2004-2010**

Sl No.	Particulars	2004	2005	2006	2007	2008	2009	2010	2011(up to March)	Total
1	<b>Total number of incidences of extremists attack</b>	24	37	43	52	59	149	130	26	409
2	<b>Loss / damage (in numbers)</b>									
	(a) Loss of life	09	21	28	22	109	81	87	25	286
	i) Police personnel	05	01	04	02	74	33	22	2	123
	ii) Civilians	04	14	04	13	24	28	53	3	99
	iii) Extremists	00	06	20	07	11	20	12	20	64
	<b>Damage to buildings</b>	01	01	00	00	05	30	22	1	43
	i) Police stations	01	00	00	00	03	02	3	-	06
	ii) Outposts	00	01	00	00	02	08	1	1	11
	<b>Loss</b>									
	i) Arms	467	13	31	01	1079	26	1-DBBL	-	1617
	ii) Ammunitions	25185	400	2324	00	100000	702	-	1	128611
	iii) Vehicles	03	00	00	01	01	17 (including 7 MCs)	4 (including 1 MC)	-	22
3	<b>Total numbers of extremists arrested</b>	86	181	52	121	117	223	214	39	1033

*(Source: Information furnished by the DGP, Odisha)*

*Appendix-2.2.2*

*(Refer paragraph 2.2.1.2 at page 50)*

**Statement showing roles and responsibilities of different officers for implementation of the scheme ‘Modernisation of Police Forces’**

<b>Authorities/positions</b>	<b>Duties and responsibilities</b>
State Level Empowered Committee (SLEC)	It was the apex decision making body formulating policies, giving <b>direction, designing strategies and overall monitoring</b> of the implementation of the scheme. It was headed by the Chief Secretary of the State and comprised five other members. It approved the Annual Action Plan (AAP) of the scheme and sent it to the MHA for final approval.
Director General and Inspector General (DGP)	DGP acted as the <b>nodal agent of the scheme who prepared</b> the Perspective Plans (PPs) and consequent AAPs for final approval by MHA. He also <b>allocated funds</b> for different components of the scheme with the approval of SLEC. He was responsible for the <b>overall implementation</b> or execution of the scheme in the State.
Principal Secretary/ Commissioner-cum-Secretary, Home Department	He was a member of SLEC and exercised sole authority for the overall implementation, monitoring and supervision of the scheme activities at the State Government level. He <b>sanctioned</b> funds for <b>overall implementation</b> of the scheme under different components.
Special Secretary (modernisation), Home Department	He acted as <b>liaisoning officer between the state government and the DGP</b> . He assisted the Principal Secretary/Commissioner-cum-Secretary in the overall implementation of the scheme.
IG (modernisation)	He was in charge of implementation of MPF scheme in the office of the DGP. He worked under DGP and was the sole authority for overall implementation, monitoring and supervision of the scheme activities in the State, viz, preparation of budget requirement, finalisation of AAPs for approval of the MHA, purchase of weapons, equipments, procurement of vehicles etc. and distribution thereof. He also reviewed housing activities with OSPHWC.
Chairman-cum-Managing Director, Odisha State Police Housing & Welfare Corporation	He worked as the head of the government undertaking OSPHWC, which looked after the construction of civil works and received funds for the same directly from MHA. Sometimes MHA also placed MPF funds directly with it for purchase of weapons/equipments in consultation with the DGP
Commandant General (Home Guards)	Heads the home-guards organisation of the State, which relieved the police from some of their routine police works, imparted training to home-guards and purchased equipment for them.
Director, State Forensic	Responsible for analysis of samples and exhibits

<b>Authorities/positions</b>	<b>Duties and responsibilities</b>
Science Laboratory (SFSL)	collected from the crime spots, recommended for purchase of different equipment for the laboratory for up-gradation of SFSL, handwriting bureau etc. and timely submission of the analytical reports to courts of law.
Director, State Crime Record Bureau (SCRB)	Responsible for implementation of police communication systems like POLNET, CIPA, CCTNS etc. in the State and data transmission between different police establishments of the State.
IG, Criminal Investigation Department (CID) (Crime Branch)	Nodal agency to monitor the investigation of important and complicated cases. For this, he purchased advanced equipments for investigation and supervised the work of fingerprint bureau and photo bureau.
Director, Biju Patnaik State Police Academy (BPSPA)	Imparts training to police personnel of the State, both for basic training and training of advanced weapons etc.
Principal, Police Training College (PTC), Angul	Imparting training to police personnel (except constables) of the State, both basic training and for use of advanced weapons etc.
SP, Special Intelligence Wing (SIW); Special Operation Group (SOG);	Both the groups are headed by an IG of police for tackling naxalite problems and also internal security of the State. For this the weapons, equipment etc. were being purchased out of modernisation scheme funds by him.
SP (Signal)	Responsible for implementation and monitoring of communication facility among all the police offices through UHF, VHF, VSAT and MARTs etc.
SP, Police Motor Transport (PMT),	Responsible for purchase of all categories of vehicles for the State police and distributing the same amongst all police offices with the approval of DGP .
SP (Security)	Responsible for the security of the high dignitaries and the internal security and anti extremists operations. For this, he procured different security equipments, weapons etc. for bomb disposal squad, anti sabotage squad etc. and distributed the same to all police offices in the State.
SPs of districts	They are responsible for maintenance of law and order situation inside the police district and works as coordinator between the police stations under his charge and the DGP in implementation of modernisation work
Commandants of OSAP Battalions	They are in charge of the armed police battalions who help the SsP of police in maintaining law and order in the districts and implementation of the modernisation scheme

*(Source: Information furnished by the DGP, Odisha)*

**Appendix-2.2.3**  
**(Refer paragraph 2.2.2.1 at page 53)**

**(a) Statement showing year wise allocation of funds, expenditure and unspent balance**

*(Rupees in crore)*

Plan year	Approved plan	GOI share	GOI share	State share	State share	Total funds available	Total Expenditure up to 31 March 2011	Unspent balance as on 31 March 2011
		due	released	due	released			
1	2	3	4	5	6	7	8	9
2004-05	60.99	36.60	27.66	24.39	18.44	46.10	46.10	0.00
2005-06	55.89	41.92	34.38	13.97	11.76	46.14	46.14	0.00
2006-07	50.71	38.00	38.00	12.71	12.67	50.67	49.58	1.09
2007-08	61.37	46.03	45.80	15.34	15.34	61.14	60.44	0.70
2008-09	53.26	41.95	41.95	11.31	11.31	53.26	52.71	0.55
2009-10	79.69*	65.27	51.86	14.42	13.22	65.08	60.75	4.33
2010-11	90.92	76.42	54.24	14.50	8.43	62.67	58.94	3.73
<b>TOTAL</b>	<b>452.83</b>	<b>346.19</b>	<b>293.89</b>	<b>106.64</b>	<b>91.17</b>	<b>385.06</b>	<b>374.66</b>	<b>10.40</b>

\* This includes ₹ 22 crore approved by the GoI as 100 per cent grants-in-aid and ₹ 4.65 crore received after 31 March 2010.

*(Source: Information furnished by the DGP, Odisha, Cuttack)*

**(b) Statement showing the component wise allocation and expenditure during 2004-05 to 2010-11**

*(Rupees in lakh)*

Sl. No	Component	Allocation during 2004-05 to 2010-11	Expenditure during 2004-05 to 2010-11	Balance
1	Arms	3814.49	3750.11	64.38
2	Equipments	1984.34	1536.28	448.06
3	Mobility	5466.11	5455.73	10.38
4	Communication	1769.63	1745.43	24.20
5	Training equipment	268.27	262.73	5.54
6	Computer	484.66	470.39	14.27
7	Traffic Control	114.25	99.77	14.48
8	Up gradation of State CID	219.90	150.90	69.00
9	Security/ Intelligence equipment	2210.27	1944.96	265.31
10	Up gradation of State Forensic Science Laboratory	72.18	61.33	10.85
11	Finger Print Bureau	214.95	192.75	22.20
12	Hand Writing Bureau	59.00	7.00	52.00
13	Photo Bureau	11.12	5.45	5.67
14	POLNET	114.80	114.80	0.00
15	Non-Residential Building	16351.90	16351.90	0.00
16	Residential Building	4816.65	4816.65	0.00
17	Home Guards	490.23	461.42	28.81
18	AHTU	45.48	39.23	6.25
	<b>Total</b>	<b>38508.23*</b>	<b>37466.83</b>	<b>1041.40</b>

\*A sum of ₹ 22 crore and ₹ 4.65 crore were received after 31 March 2010 towards construction works.



*Appendix-2.2.4*

*(Refer paragraph 2.2.4.1 at page 62)*

**Statement showing requirement vis-à-vis availability of weapons in the State and in district armouries**

Sl. No.	Name of the weapon	Requirement as per BPRD norm	Availability in the State as on 31.03.2011	Cost (Rupees in crore)	Shortage in number	Number lying idle in provincial store, Cuttack as on 31.03.2011	Cost (Rupees in crore)	Number lying idle at district armouries of the State as on 31.03.2011	Cost (Rupees in crore)
	<b>Modern Weapons</b>								
01.	7.62 mm Rifle/5.56 INSAS Rifle	28573	6216	21.9	22357	758	2.87	5458	19.03
02.	AK Rifle	15734	5440	11.23	10294	4536	9.36	904	1.87
03.	9mm Pistol/Revolver	4309	2707	4.81	1602	33	0.06	2674	4.75
04.	Tear Gas Gun	1743	328	0.43	1415	0	0	328	0.43
05.	Very Light Pistol	1162	324	0.04	838	0	0	324	0.04
06.	7.62/5.56 LMG	1743	75	0.69	1668	36	0.33	39	0.36
07.	Carbine Sten	2154	578	1.60	1576	30	0.08	548	1.52
08.	UBGL	581	209	1.17	372	203	1.13	06	0.04
09.	51 mm Mortar	581	0	0	581	0	0	0	0
10.	Sniper Rifle	581	0	0	581	0	0	0	0
	<b>TOTAL</b>	<b>57161</b>	<b>15877</b>	<b>41.87</b>	<b>41284</b>	<b>5596</b>	<b>13.83</b>	<b>10281</b>	<b>28.04</b>
	Other old weapons available		23531	8.11		4998	0.97	18533	7.14
	<b>GRAND TOTAL</b>		<b>39408</b>	<b>49.98</b>		<b>10594</b>	<b>14.80</b>	<b>28814</b>	<b>35.18</b>

*(Source: BPRD norm and weapon availability furnished by the DGP)*

## Appendix-2.2.5

(Refer paragraph 2.2.4.1 at page 62)

Statement showing requirement vis-à-vis availability of weapons in the eight test checked districts

Sl No	Name of the modern weapon	Requirement as per BPRD norm	Available in test checked districts as on 31 March 2011	Cost (Rupees in lakh)	Shortfall in number	Shortfall in percentage w.r.t. requirement)
1	7.62 mm Rifle/5.56 INSAS Rifle	3940	1493	515.81	2447	62
2	AK Rifle	1294	275	56.77	1019	79
3	9mm Pistol/Revolver	626	805	142.91	(-) 179	--
4	Tear Gas Gun	384	19	2.50	365	95
5	Very Light Pistol	256	63	0.76	193	75
6	7.62/5.56 LMG	282	3	2.75	279	99
7	Carbine Sten	311	136	37.66	175	56
8	UBGL	128	2	1.12	126	98
	<b>Total</b>	<b>7221</b>	<b>2796</b>	<b>760.28</b>	<b>4425</b>	<b>64</b>
	<b>Other old weapons</b>	<b>4676</b>	<b>4676</b>	<b>193.28</b>		
	<b>Grand Total</b>	<b>11897</b>	<b>7472</b>	<b>953.56</b>		

(Source: BPRD norm, Weapon availability furnished by the DGP and concerned SPs of test checked districts)

*Appendix-2.2.6*

*(Refer paragraph 2.2.6.1 at page 66)*

**Statement showing requirement, purchase and shortage of vehicles from year to year during 2004-11**

<b>Particulars</b>	<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>
Requirement as on the beginning of the year as per BPRD norm (A)	5448	5447	5447	5460	5716	6374	6464
Additional requirement for new PSs/OPs during the year (B)	(-)1	0	13	256	658	90	9
Condemned during the year (C)	34	29	13	16	11	243	273
<b>Gross requirement at the end of the year (D =A +B+C)</b>	<b>5481</b>	<b>5476</b>	<b>5473</b>	<b>5732</b>	<b>6385</b>	<b>6707</b>	<b>6746</b>
Available as on the beginning of the year (E)	2791	3160	3440	3487	4200	4620	4869
<b>Net requirement as at the end of the year(F =D-E)</b>	<b>2690</b>	<b>2316</b>	<b>2033</b>	<b>2245</b>	<b>2185</b>	<b>2087</b>	<b>1877</b>
Purchased during 2004-11 (G)	403	359	60	729	431	492	589
<b>Net shortage of vehicles at the end of the year (F-G)</b>	<b>2287</b>	<b>1957</b>	<b>1973</b>	<b>1516</b>	<b>1754</b>	<b>1595</b>	<b>1288</b>

*(Source: Data furnished by SP. Police Motor Transport, Cuttack)*

**Appendix-2.2.7**

*(Refer paragraph 2.2.7.3 at page 70)*

**Statement showing year wise details of projects undertaken by the Odisha State Police Housing and Welfare Corporation during 2004-11 under MPF scheme**

Year	Total number of works for which AA was accorded	Total number of works for which funds were provided		Number of works handed over			Number of works completed but not handed over			Number of works in progress			Number of works not started		
		Numbers	Estimated Cost (Rupees in crores)	Numbers	Estimated Cost (Rupees in crores)	Expenditure incurred (Rupees in crores)	Numbers	Estimated Cost (Rupees in crores)	Expenditure incurred (Rupees in crores)	Numbers	Estimated Cost (Rupees in crores)	Expenditure incurred (Rupees in crores)	Numbers	Estimated Cost (Rupees in crores)	Expenditure incurred (Rupees in crores)
2004-05	90	90	26.98	78	21.86	21.86	05	1.88	1.88	07	3.24	1.73	00	0.00	0.00
2005-06	130	130	30.83	110	25.75	25.75	12	2.18	2.18	07	2.78	1.64	01	0.12	0.00
2006-07	68	68	20.82	55	16.03	16.03	02	0.55	0.55	09	3.24	1.67	02	1.0	0.00
2007-08	80	80	25.30	39	10.31	10.31	14	3.33	3.33	24	11.18	4.62	03	0.48	0.00
2008-09	80	80	37.24	20	10.60	10.60	16	6.18	6.18	42	18.52	9.44	02	1.94	0.00
2009-10	74	74	32.71	05	2.32	2.32	01	0.18	0.18	48	19.87	6.94	20	10.34	0.00
2010-11	98	98	54.17	00	00	00	00	00	00	50	28.10	3.49	48	26.07	0.00
<b>Total</b>	<b>620</b>	<b>620</b>	<b>228.05</b>	<b>307</b>	<b>86.87</b>	<b>86.87</b>	<b>50</b>	<b>14.3</b>	<b>14.3</b>	<b>187</b>	<b>86.93</b>	<b>29.53</b>	<b>76</b>	<b>39.95</b>	<b>0.00</b>

**Abstract of Residential and Non-Residential Projects**

Works	No. of works completed and Handed over	No. of works completed but not Handed over by March 2011	No. of works under progress as of March 2011	No. of works not stated as of March 2011	Total
Residential (Number)	101	17	53	07	178
Expenditure (Rupees in crore)	24.10	5.45	8.29	NIL	
Non-Residential (Number)	206	33	134	69	442
Expenditure (Rupees in crore)	62.77	8.85	21.24	NIL	
<b>Total Residential + Non-Residential (Number)</b>	<b>307</b>	<b>50</b>	<b>187</b>	<b>76</b>	<b>620</b>
<b>Expenditure (Rupees in crore)</b>	<b>86.87</b>	<b>14.30</b>	<b>29.53</b>	<b>0.00</b>	<b>0.00</b>

*(Source : Information furnished by OSPHWC)*

**Appendix-2.2.8**  
(Refer paragraph 2.2.7.3 at page 70)

**Statement showing result of joint physical verification of assets with Audit created under MPF**

(Rupees in lakh)

Sl No	Date of inspection	Officers present	Name of the work	Estimated cost	Expenditure	Observation
1	13.9.2010	Dy Manager, OSPH&WC, Balasore	30 Women Barrack at RO Balasore	32.00	10.54	Incomplete
2	4.9.2010	Joint Manager, OSPH&WC, Berhampur	100 men barrack III, 8 <sup>th</sup> battalion at Chhatrapur	75.00	69.02	Complete and used
3	4.9.2010	Joint Manager, OSPH&WC, Berhampur	2 D type quarter in single storey for 8 <sup>th</sup> battalion, Chhatrapur	19.00	15.87	Completed, handed over on 30.7.10 but not handed over & not occupied
4	4.9.2010	Joint Manager, OSPH&WC, Berhampur	2 no , 6 F type quarter( old model) for 8 <sup>th</sup> battalion, Chhatrapur	30.00	30.00	Completed, handed over on 29.5.09 but not occupied
5	4.9.2010	Joint Manager, OSPH&WC, Berhampur	1 no, 6 F type quarter( new model) for 8 <sup>th</sup> battalion, Chhatrapur	33.60	27.18	Completed, handed over on 30.7.10 but not occupied
6	29.8.10	Joint Manager, OSPH&WC, Cuttack	6 F type qtr ( ph-II) at Dist Police Head Quarter, Panikoili, Jajpur	33.90	26.38	Incomplete (stipulated date of completion-15.5.09)
7	26.8.2010	Joint Manager, OSPH&WC, Sambalpur	Construction of PS building with fortification at Sasan police station, Sambalpur	67.00	26.77	Only ground floor roof level complete (stipulated date of completion -25.5.2010)
8	26.8.2010	Joint Manager, OSPH&WC, Sambalpur	Construction of 30 men barrack at dist head quarter, sambalpur	26.00	24.53	Completed on 30.3.2010 not handed over
9	26.8.2010	Joint Manager, OSPH&WC, Sambalpur	Construction of Dhanupali PS, Sambalpur	26.81	21.04	Completed except except inner and outer plaster ( st date of Com-21.10.09)
10	20.8.2010	Deputy Manager, OSPH&WC, Bhabanipatana	Construction of 6 E type quarter at dist Head quarter, Kalahandi	65.03	5.34	Only earth work of foundation stipulated date of completion - 28.8.10)
11	20.8.2010	Deputy Manager, OSPH&WC, Bhabanipatana	Construction of 6 F type quarter at dist Head quarter, Kalahandi	46.58	8.08	Up to plint level ( st date of Com-5.10.10) ( Sub standard CB bricks found))
12	24.8.2010	Joint Manager, OSPH&WC, Bhubaneswar	2 no of 150 barrack at SOG, Chandaka	302.88	284.78	Two building constructed , one occupied, 2 <sup>nd</sup> building under progress

**(Rupees in lakh)**

Sl No	Date of inspection	Officers present	Name of the work	Estimated cost	Expenditure	Observation
						stipulated date of completion -5.7.08)
13	24.8.2010	Joint Manager, OSPH&WC, Bhubaneswar	Officers mess at SOG, Chandaka	56.35(MPF) 223.70 ( State plan)	51.84 and 96.22	Ground floor handed over, 1 <sup>st</sup> floor under construction (stipulated date of completion - 24.9.07)
14	19.8.2010	Deputy Manager, OSPH&WC, Rayagada	Construction of Reserve Office Building at Rayagada( Chandili), And construction of administrative building of SS Bn at Rayagada	50.05 and 42.83	49.63 and 4.08	Both under progress (st date of Com-22.3.2008 and 25.3.2010) (Sub standard CB bricks used in SS Bn building)
15	19.8.2010	Deputy Manager, OSPH&WC, Rayagada	Construction and fortification work at Rayagada Police Stataion	31.00	NA	Handed over and occupied
16	19.8.2010	Deputy Manager, OSPH&WC, Rayagada	2 no of E type quarter at Rayagada Police Station	15.00	14.76	Handed over and occupied
17	19.8.2010	Deputy Manager, OSPH&WC, Rayagada	6 no of E type quarter at Rayagada Police Station	29.06	20.08	Not handed over but occupied
18	19.8.2010	Deputy Manager, OSPH&WC, Rayagada	6 no of E type quarter at RP line Rayagada	30.60	28.20	Handed over and occupied
19	17.8.10	Deputy Manager, OSPH&WC, Anugul	30 men barrack at dist hed quarter, Dhenkanal	25.58	24.77	Completed ( 25.5.2010) but not put to use
20	20.8.2010	Deputy Manager, OSPH&WC, Rayagada	200 men barrack, 1 <sup>st</sup> IR Bn, Koraput	130.43	74.54	Work closed since Jan 2008 due to want of forest clearance
21	20.8.2010	Deputy Manager, OSPH&WC, Rayagada	100 men barrack, 1 <sup>st</sup> IR Bn, Koraput	52.19	46.60	Work closed since Jan 2008 due to want of forest clearance
22	20.8.2010	Deputy Manager, OSPH&WC, Rayagada	Admn building, 1 <sup>st</sup> IR, Koraput ( PH-I&II)	101.63	13.72	Work closed since Jan 2008 due to want of forest clearance
23	20.8.2010	Deputy Manager, OSPH&WC, Rayagada	30 women barrack at Chandili, Rayagada	32.03	7.24	Completed up to lintel level, Contractor left the work half way
24	20.8.2010	Deputy Manager, OSPH&WC, Rayagada and	PS building, Laxmipur and fortificationof the said PS including 30	148.63	-	Completed, handed over, used. I/C complained of poor lighting system,, non

**(Rupees in lakh)**

SI No	Date of inspection	Officers present	Name of the work	Estimated cost	Expenditure	Observation
		Inspector in Charge Laxmipur PS	men barrack			maintenance, water leaking from roof, unhygienic condition of kitchen and dining hall, no maintenance for last five years
25	20.8.2010	Deputy Manager, OSPH&WC, Rayagada	100 men barrack at Chandili, Rayagada	94.47	16.56	Constructed up to plinth level. (stipulated date of completion - 21.10.2009)
26	Nov 2011	Building Inspector uder SP, Koraput	PS at Koraput sadar	41.00	41.00	Unused
27	Nov 2011	Building Inspector uder SP, Koraput	CIPA II: Chandili PS	0.50	0.50	Rest room
28	Nov 2011	Building Inspector uder SP, Koraput	MART: Muniguda PS	2.31	2.31	Abandoned

*(Source: Reports of Joint Physical Inspection conducted by Audit in the presence of engineers / officials of OSPHWC)*

**Appendix-2.2.9**  
**(Refer paragraph 2.2.7.6 at page 72)**

**Statement showing division wise number of works executed under MPF  
without quality testing of construction materials and CC/RCC works**

Sl. No.	Name of the Joint Manager	Number of works executed		Expenditure incurred (Rupees in lakh)		
		Completed	Under progress	Completed	Under progress	Total
1	Bhawanipatna	8	10	238.49	180.16	418.65
2	Balasore	0	26	0	422.26	422.26
3	Berhampur	42	20	771.67	324.24	1095.91
4	Sambalpur	7	30	140.43	552.84	693.27
5	Rayagada	0	10	0	282.51	282.51
6	Bhubaneswar	13	4	591.68	326.25	917.93
	<b>Total</b>	<b>70</b>	<b>100</b>	<b>1742.27</b>	<b>2088.26</b>	<b>3830.53</b>

*(Source: Audit scrutiny in test checked offices of OSPHWC)*



**Appendix-2.2.10**  
(Refer paragraph 2.2.9.1 at page 76 )

**Statement showing status of crime cases and extremist attacks in the State**

**(A) Crime cases**

Calendar year	Cases pending investigation at the beginning of the year	Cases reported during the year	Cases withdrawn, refused or declared false	Total no. of cases for investigation	Total no of cases investigated by filing charge sheet or final report	Cases pending for investigation at the end of the year	Total number of PS/OP/Beat House(BH)	Total number of ASI/SI in position
2004	9093	62514	2009	69598	58979	10619	1074	4790
2005	10619	65029	2009	73639	58017	15622	1074	4791
2006	15622	65552	2114	79060	58448	20612	1090	5074
2007	20612	67034	1835	85811	52802	33009	1127	5392
2008	33009	67918	2026	98901	61728	37173	1127	6962
2009	37173	68471	1728	103916	59315	44601	1127	7009
2010	44607	68508	2514	110601	74421	36180	1127	7026

**(B) Crimes during 2004-2010 in the State**

Type of crime	2004	2005	2006	2007	2008	2009	2010	Total	Percentage
Theft	8688	9528	9467	9729	10367	9922	10235	67936	15
Offence under MV Act	7225	7548	7686	8182	8153	8865	9385	57044	13
Burglary	921	970	1154	1237	1316	1477	1456	8531	2
Cheating	752	958	1166	1159	1178	1067	1053	7333	1.6
Riot	1389	1468	1480	1939	2665	1688	1734	12363	2.7
Murder	1026	1031	1125	1183	1228	1227	1280	8100	1.8
Robbery	234	223	309	285	370	437	457	2315	0.5
Rape	743	765	957	923	1092	1007	999	6486	1.4
Others	39950	40756	40277	40723	40171	41398	39953	283228	62
<b>Total</b>	<b>60928</b>	<b>63247</b>	<b>63621</b>	<b>65360</b>	<b>66540</b>	<b>67088</b>	<b>66552</b>	<b>453336</b>	

*Source: White paper (Swetapatra) of Home department, Odisha.*

**Appendix-2.3.1**

**(Refer paragraph 2.3.3.1 at page 91)**

**Statement showing milestones set and achieved for implementation of State level reforms (both mandatory and optional) as on 31 March 2011**

<i>Sl No.</i>	<i>Reform required to be undertaken</i>	<i>Commitment of the State Government in Resolution dated 3 November 2006</i>	<i>Achievement as on 31 March 2011</i>
<b>Mandatory Reforms</b>			
1	Devolution of 18 functions listed in 12 <sup>th</sup> Schedule to ULBs	Complete transfer to ULBs along with requisite personnel during 2008-09	Details as in <i>Appendix-2.3.2</i>
2	Convergence of City Planning functions: Involvement of ULBs in City Planning and delivery of Urban infrastructure development and management functions.	Full transfer in 2008-09	Not complied. The Housing and Urban Development Department, Government of Odisha has issued order number Reforms-UR/2010/7678/HUD dated 30 <sup>th</sup> March 2010 for the transfer of urban planning including town planning function to ULBs. However, no personnel transferred.
3	Amendment to Rent Control Legislation for balancing interest of landlords and tenants.	Enact appropriate Rent Act in 2008-09	Not complied. The GOI, MoUD directed (January 2009) to adopt State Urban Housing and Habitat Policy conforming to the National Urban Housing and Habitat Policy 2007 to frame appropriate Rent Act. The preparation of State Urban Housing and Habitat Policy entrusted to Odisha State Housing Board was yet to be completed.
4	Rationalisation of stamp duty	To be reduced to 5 <i>per cent</i> during 2007-08.	Partially complied. Though the stamp duty was reduced to five <i>per cent</i> vide order No-33267 dated 05 August 2008 of Revenue & Disaster Management Department but the H&UD Department had not yet established a professional body with autonomy for fixation of guidance value which was to have all those provisions enacted.
5	Repealing of Urban Land Ceiling and Regulation Act	Already repealed since April 2002	The Urban Land Ceiling and Regulation Act (ULCRA) was repealed in Odisha vide Gazette Notification SRO No.450/2002 dated 26 <sup>th</sup> April 2002.[No.14995-Legis-(ULC)-11/02/HUD]
6	Enactment of Public Disclosure Law	Public disclosure of income and expenditure (ward wise) from 2006-07	Enacted and notified by the Law Department in the official Gazette on 13 <sup>th</sup> February 2009
7	Enactment of Community Participation Law	To be enacted in 2007-08	<b>Not enacted.</b> The Cabinet has approved the draft awaiting enactment.
<b>Optional Reforms</b>			
1	Provision of bye-laws to streamline the building approval process	2007-08	New bye-laws published in the Extra Ordinary Gazette of Odisha on 18 December 2008.
2	Simplification of legal and	2006-07	The legal procedure for

<i>Sl No.</i>	<i>Reform required to be undertaken</i>	<i>Commitment of the State Government in Resolution dated 3 November 2006</i>	<i>Achievement as on 31 March 2011</i>
	procedural frameworks for conversion of agricultural land for non-agricultural purpose		conservation of agricultural land to non-agricultural purposes available under Section 8-A of Odisha Land Reforms Act
3	Introduction of property title certification system in ULBs	2008-09	<b>Not yet introduced.</b>
4	Earmarking at least 20-25 <i>per cent</i> of developed land in all housing projects (both public and private agencies) for EWS / LIG category with a system of cross subsidisation	2008-09	The earmarking of at least 20-25 <i>per cent</i> of developed land in all housing projects (both public and private agencies) for EWS / LIG category was in progress.
5	Introduction of computerised process of registration of land and property	2008-09	Complied.
6	Revision of bye-laws to make rain water harvesting mandatory in all buildings and adoption of water conservation measures	2006-07	Provision made under Section 44(1) of BDA (Planning & Building Standard) Regulation 2008.
7	Bye-laws on re-use of recycled water	2011-12	As stated by NO/SLNA this bye-law is not required at present as no waste water treatment plant was in place.
8	Administrative reforms i.e reduction in establishment by bringing out voluntary retirement schemes, non-filling up of posts falling vacant due to retirement etc. and achieving specific milestone in this regard.	2009-10	<b>Specific action awaited</b>
9	Structural reforms	2009-10	<b>Not complied.</b> Revised Odisha Municipal Act /Code in line with Model Municipal Law circulated by GoI not yet framed.
10	Encouraging public private partnership	2006-07	Partly complied. PPP initiative taken under Urban Transport, Solid Waste management etc.

*(Source: Government Resolution dated 3 November 2006 and results of audit analysis)*

**Appendix-2.3.2**

*(Refer paragraph 2.3.3.2 at page 92)*

**Statement showing status of 'Devolution of functions listed in 12<sup>th</sup> Schedule of the Constitution' as on 31 March 2011**

Sl No.	Function required to be devolved as per 12 <sup>th</sup> Schedule	Commitment of the State Government in Resolution dated 3 November 2006	Timeline set by GoO	Status of devolution as per State Govt	Actual status as ascertained in Audit
1	Urban planning including town planning	Complete transfer to ULBs along with requisite personnel during 2008-09	2008-09	Devolved	<b>Not devolved.</b> Though GoO issued order vide No. UR-20210-7678/HLB dated 30 March 2010 transferring urban planning function to ULB, yet no personnel were transferred and no ULB is attending to this function.
2	Regulation of land-use and construction of buildings	Transfer of function to ULBs during 2008-09	2008-09	Devolved	<b>Not devolved.</b> The city developments still remained with BDA, Bhubaneswar and similar development authorities in other cities continue to look after this work.
3	Planning for economic and social development	Function already remaining with ULBs	No action required	No action required	ULBs attending the same. No Comments.
4	Roads and bridges	The function of management and control to be transferred to ULBs along with personnel on deputation basis in 2010-11.	2010-11	Not transferred	<b>Not transferred.</b> Still remained with Works Department.
5	Water supply for domestic, industrial and commercial purposes	Operation and maintenance of water supply system and collection of water tariff to be transferred to ULBs along with personnel on deputation basis in 2009-10.	2009-10	Transferred	The Housing and Urban Development Department had transferred function of water supply and sanitation to ULBs. vide order No. 7192-Reforms-UR/18/2010/HUD dated 22 <sup>nd</sup> March 2010. However, the function continue to remain with Public Health Engineering Wing of the Government
6	Public health, sanitation conservancy and solid waste management	ULBs would continue to discharge this function.	No action required	No action required	No comments.
7	Fire services	The District Fire Officer will also report to ULBs within the jurisdiction and this function to be transferred in 2007-08.	2007-08	Transferred	<b>Not devolved.</b> Home (Civil Defence Department), Government of Odisha through notification dated 1 May 2008 communicated that all plans and programmes, schemes and budgets related to fire services in the urban areas, borne out of the budgets of the ULB, have to be approved by the concerned ULB. The District Fire Officer or his representative could attend the Municipal Council meeting and participate in the deliberations related to the delivery of fire service. However, functionaries not yet transferred.

Sl No.	Function required to be devolved as per 12 <sup>th</sup> Schedule	Commitment of the State Government in Resolution dated 3 November 2006	Timeline set by GoO	Status of devolution as per State Govt	Actual status as ascertained in Audit
8	Urban forestry, protection of the environment and promotion of ecological aspects	Forest and Environment Department to transfer this to the ULBs in 2007-08 along with personnel on deputation basis.	2007-08	Transferred	<b>Not transferred.</b> Forest and Environment Department, Government of Odisha through notification dated 31st March 2008 decided that all plans, programme, schemes and budgets related to urban forestry, protection of the environment and promotion of ecology within the jurisdiction of ULBs would be approved by concerned ULBs. But as yet no staff had been deputed to ULBs and so the committed function could not be implemented.
9	Safeguarding the interests of weaker sections of society, including the handicapped and mentally retarded	The District Social Welfare Officer would report to concerned ULB. Field staff to implement Integrated Child Development Scheme in urban areas to be deputed to ULBs by Women and Child Development Department by 2006-07.	2006-07	Transferred	<b>Not transferred.</b> The District Social Welfare Officer would report to concerned ULB. Field staff to implement Integrated Child Development Scheme in urban areas to be deputed to ULBs by Women and Child Development Department Department vide No.14 / SWCD-V-ICDS-II-25-2008 dated March 2008.
10	Slum improvement and up-gradation	Function remaining with ULBs	No action necessary	No action necessary	No comments.
11	Urban poverty alleviation	Function remaining with ULBs	No action necessary	No action necessary	No comments.
12	Provision of urban amenities and facilities such as parks, gardens, playgrounds	Function remaining with ULBs	No action necessary	No action necessary	No comments.
13	Promotion of cultural, educational and aesthetic aspects	Function remaining with ULBs	No action necessary	No action necessary	No comments.
14	Burials and burial grounds; cremations, cremation grounds and electric crematoriums	Function remaining with ULBs	No action necessary	No action necessary	No comments.
15	Cattle pounds; prevention of cruelty to animals	Function remaining with ULBs	No action necessary	No action necessary	No comments.
16	Vital statistics including registration of births and deaths	Function remaining with ULBs	No action necessary	No action necessary	No comments.
17	Public amenities including street lighting, parking lots, bus stops and	Function remaining with ULBs	No action necessary	No action necessary	No comments.

SI No.	Function required to be devolved as per 12 <sup>th</sup> Schedule	Commitment of the State Government in Resolution dated 3 November 2006	Timeline set by GoO	Status of devolution as per State Govt	Actual status as ascertained in Audit
	public conveniences				
18	Regulation of slaughter houses and tanneries	Function remaining with ULBs	No action necessary	No action necessary	No comments.
	Amendment of Odisha Municipal Act devolving above 18 functions upon ULBs	No commitment	No timeline set	No reply	Not amended.
	Formation of District Planning Committee	Already complied	No timeline set	Formed	Formed.
	Approval of ULB plan by DPC	No commitment	No timeline set	Complied	ULB plan not even put up to DPC for approval.
	Formation of Metropolitan Planning Committee	No commitment	No timeline set	Not necessary	Not constituted.
	Area Sabhas formation and involvement in planning process	No commitment	No timeline set	Not formed.	Not formed. Possible only after enactment of Community Participation Law and amendment of Municipal Act and Rules.

***(Source: Government resolution dated 3 November 2006, information furnished by H&UD Department and results of audit analysis)***

## Appendix-2.3.3

(Refer paragraph 2.3.3.4 at page 95)

Statement showing milestones set and achieved for implementation of ULB level reforms (both mandatory and optional) by three Municipal Corporations and one ULB covered under JNNURM as on 31 March 2011

Sl No	Reform required to be undertaken	JNNURM			
		Bhubaneswar Municipal Corporation, Bhubaneswar		Puri Municipality	
		Timeline as per MoA	Achievement	Timeline as per MoA	Achievement
<b>Mandatory Reforms</b>					
1	Adoption of modern accrual based, double entry system of accounting	2007-08 revised to 2009-10	Not adopted. OMAM not prescribed	2007-08 revised to 2009-10	Not adopted. OMAM not prescribed
2	Introduction of a system of e-governance using IT Applications, GIS and MIS for various Urban services	2007-08 revised to 2009-10	Only for registration of births and deaths introduced. Other components not implemented.	2007-08 revised to 2009-10	Not implemented
3	Reform of property tax with GIS, and arrangement for its effective implementation so as to raise coverage to 85 per cent	2007-08 revised to 2009-10	Not complied	2007-08 revised to 2009-10	Not complied
	Increasing Property tax collection efficiency to 90 per cent	2007-08 revised to 2009-10	Not complied	2007-08 revised to 2009-10	Not complied
4	Levy of reasonable user charges, with the objective that full cost of operation and maintenance is collected within seven years.	2007-08 revised to 2009-10	Not complied	2007-08 revised to 2009-10	Not complied
5	User charges for 100 per cent cost recovery of SWM	2007-08 revised to 2009-10	Not complied	2007-08 revised to 2009-10	Not complied
6	Internal earmarking of budgets for basic services to the urban poor	2007-08 revised to 2009-10	Complied (only in budget)	2007-08 revised to 2009-10	Complied (only in budget)
7	Provision of basic services to the urban poor, including security of tenure at affordable prices	2006-07 revised to 2009-10	Not complied	2006-07 revised to 2009-10	Not complied
<b>Optional Reforms</b>					
1	Introduction of property Title Certification Systems in ULBs	Mission period	Not complied	Mission period	Not complied
2	Revision of Building Bye-Laws to stream line	Mission period	Not complied (not with ULB)	Mission period	Not complied (not with

SI No	Reform required to be undertaken	JNNURM			
		Bhubaneswar Municipal Corporation, Bhubaneswar		Puri Municipality	
		Timeline as per MoA	Achievement	Timeline as per MoA	Achievement
	in Approval Process				ULB)
3	Revision of Building Bye laws to make rain water harvesting mandatory in all building to come up in future and for adoption of water conservation measures	Mission period	Not complied (not with ULB)	Mission period	Not complied (not with ULB)
4	Earmarking at least 20-25 per cent of developed land in all housing projects (both public and private agencies) for EWS / LIG category with a subsidisation	Mission period	Not complied (not with ULB)	Mission period	Not complied (not with ULB)
5	Simplification of legal and procedural frameworks for conservation of agricultural land for non-agricultural purposes	Mission period	Not complied (not with ULB)	Mission period	Not complied (not with ULB)
6	Introduction of computerised process of registration of land and property	Mission period	Complied by Revenue and Disaster Management Department	Mission period	Complied by Revenue Department
7	Byelaws on re-use of recycled water	Mission period	Not complied	Mission period	Not complied
8	Administrative reforms	Mission period	Not complied	Mission period	Not complied
9	Structural reforms	Mission period	Not complied	Mission period	Not complied
10	Encouraging public private partnership	Mission period	Complied	Mission period	Complied

*(Source: Information furnished by test checked ULBs and results of audit analysis)*



## Appendix-2.3.4

(Refer paragraph 2.3.5 at page 97)

## Statement showing delay in release of ACA to ULBs by State Government

(Rupees in crore)

Name of the Implementing Agency	Name of the projects	Date of receipt of ACA from GoI	Amount sanctioned / released to State Government with own share			Date of transfer of Grant by State to ULBs	Period of delay (in days)
			Central	State	Total		
Bhubaneswar Municipal Corporation	Integrated Sewerage System	24 April 2007	51.58	6.45	58.03	21 January 2008	240
	Conservation and Management of Bindusagar Lake	7 March 2007	1.20	0.15	1.35	10 September 2007	151
	Storm Water Drainage	22 May 2009	13.66	3.42	17.08	16 October 2009	202
	City Bus Service	27 February 2009	6.60	0.83	7.43	11 January 2010	301
Puri Municipality	Water Supply to Puri Town	23 February 2009	33.38	8.35	41.73	10 January 2010	272
	Storm Water Drainage	10 June 2009	11.25	7.08	18.33	02 March 2010	211
	City Bus Service	27 February 2009	1.32	0.17	1.49	18 January 2010	301
<b>Total</b>			<b>118.99</b>	<b>26.45</b>	<b>145.44</b>		

(Source: Information furnished by H&amp;UD department and , SLNA and concerned ULBs)

*Appendix-2.3.5*  
(Refer paragraph 2.3.5 at page 98)

**Statement showing short release of ULB share under JNNURM**

*(Rupees in crore)*

Name of the ULB	Name of the project	Fund released by GoI up to 31 March 2011 (80 per cent)	ULB share due		ULB share paid up to 31 March 2011	Short release of ULB share
			Percentage	Amount		
Bhubaneswar Municipal Corporation	Integrated Sewerage system	234.79	10	29.35	12.47	16.88
	Conservation of Bindusagar Lake	2.86	10	0.36	0.15	0.21
	City Bus Service	13.37	10	1.66	0.00	1.66
	Storm Water Drains	17.08	10	2.14	0.00	2.14
<b>Sub-total (Bhubaneswar)</b>		<b>268.10</b>		<b>33.51</b>	<b>12.62</b>	<b>20.89</b>
Puri Municipality	Water supply to Puri Town	41.73	10	5.22	0.00	5.22
	City bus Service	2.68	10	0.34	0.00	0.34
	Storm Water drains	18.33	10	2.29	0.00	2.29
<b>Sub-total (Puri)</b>		<b>62.74</b>		<b>7.85</b>	<b>0.00</b>	<b>7.85</b>
<b>Total (UIG)</b>		<b>330.84</b>		<b>41.36</b>	<b>12.62</b>	<b>28.74</b>
BSUP		22.10	0	0	0	0
<b>Total under JNNURM</b>		<b>352.94</b>		<b>41.36</b>	<b>12.62</b>	<b>28.74</b>

**Funding pattern: For UIG: State share: 80 per cent of project cost, State share: 10 per cent and ULB share: 10 percent, BSUP: No ULB share**

**Appendix-2.3.6**  
**(Refer paragraph 2.3.7.1 at page 108)**  
**Statement showing physical achievement under BSUP as on March 2011**

Name of the ULB/Executing Agency	Name of the Project	Number of dwelling Units	Type of dwelling units targeted			Status of completion as on 31 March 2011		
			Duplex	Simplex	Up-gradation	Completed	Not completed	Not started
<b>Bhubaneswar Municipal Corporation</b>	Bharatpur	1135	36	960	139	256	522	357
	Dumduma	753	114	533	106	175	385	193
	Nayapalli Sabarsahi	73	73	0	0	8	65	0
<b>Bhubaneswar Development Authority</b>	Damana and Gadakana	192	1892	0	0	0	192	0
<b>Puri Municipality</b>	Matitota and Mishra Noliasahi	60	0	60	0	0	60	0
	Phase-II	295	0	295	0	9	283	3
<b>Total</b>		<b>2508</b>	<b>2115</b>	<b>1848</b>	<b>245</b>	<b>448</b>	<b>1507</b>	<b>553</b>

*(Source: Information furnished by H&UD department and SLNA and concerned ULBs)*

**Appendix-2.3.7**  
**(Refer paragraph 2.3.7.3 at page 109)**  
**Statement showing the details of beneficiaries having less**  
**permissible area under BSUP**

Sl No.	Name of beneficiary	Name of unit/village	Khata No.	Plot No.	Kissam	Area under occupation
1.	Manjari Behera W/o Naba Behera	GokhaSahi	42	301	Gharbari	252.53 Sq.ft.
2.	Subala Behera S/o Daya Behera	-do-	364	43	Gharbari	180 Sq.ft.
3.	Sridhar Behera S/o Daya Behera	-do-	364	43	Gharbari	180 Sq.ft.
4.	Jagi Behera S/o Dash Behera	-do-	182	74	Gharbari	180 Sq.ft.
5.	Dinabandhu Behera S/o Late Chintamani	-do-	336	33 & 35	Gharbari	180 Sq.ft.
6.	Chailadei W/o Mania	-do-	594	42,44, 42/1333	Gharbari	181.50Sq.ft.
7.	Tukuna Behera S/o Swaraja Behera	-do-	412	118	Gharbari	180 Sq.ft.
8.	Sabi Dei W/O Mania	-do-	412	118	Gharbari	216 Sq.ft.
9.	Rohita Behera S/o Doma Behera	-do-	404	34	Gharbari	265.50Sq.ft.
10.	Kungali Behera S/o Khetra Behera	-do-	110	64/1318	Gharbari	259 Sq.ft.
11.	Kangali Behera S/o Late Ranjan	-do-	475	48	Gharbari	200 Sq.ft.
12.	Ganesh Behera S/o Late Bharat	-do-	475	48	Gharbari	240 Sq.ft.
13.	Mani Dei D/o Madhab	-do-	430	114&115	Gharbari	243 Sq.ft.
14.	Chabina Dei W/o Bichu Behera	-do-	177	68	Gharbari	230 Sq.ft.
15.	Kaila Mallik S/o Prafulla	MangalaSahi	285	599&601	Gharbari	180 Sq.ft.
16.	Bina Singh W/o Babulan Singh	-do-	175/33	527	Gharbari	260 Sq.ft.
17.	Babuna Bhoi S/o Late Biraja	-do-	385	580	Gharbari	180 Sq.ft.
18.	Nakula Bhoi S/o- Late Biraja	-do-	318	555	Gharbari	225 Sq.ft.
19.	Nakula Bhoi S/o Late Gouranga Bhoi	BhoiSahi	14	25	Gharbari	180 Sq.ft.
20.	Hara Bewa W/o Late Mahara Bhoi	-do-	20	23	Gharbari	204 Sq.ft.
21.	Phula Bewa W/o Late Laxmidhar	-do-	14	25	Gharbari	180 Sq.ft.
22.	Rabindra Bisoi S/o Srinath Bisoi	Tikarapara	257A	116(Pt.)	Gharbari	217.50Sq.ft.

(Source: Audit analysis)

## Appendix-2.4.1



(Refer paragraph 2.4.7 at page 123)

## Statement showing commencement of works on projects without ensuring availability of land rendered projects incomplete

Sl No	Brief of the observation	Financial impact (₹ in crore)
1	<p>Construction of high level bridge over river Kharasuan at Jokadia along with its short approach on Kuakhia to Jenapur ODR was completed at a cost of ₹ 8.32 crore during December 2006 under RIDF. Out of the proposed road of 8 km, 3 km from Dalachhak to Sankhachila was completed with a cost of ₹ 2.72 crore during 2008-09 under Road Development Programme. The agreement finalised in December 2008 for the remaining portion of the work in favour of a contractor for ₹ 7.24 crore (sanctioned under RIDF IX) was not executed as of May 2011 due to non-acquisition of private land for 14.45 acres. The road was not made all weather despite investment of ₹ 11.04 crore.</p> <p>The Government stated (February 2012) that the bridge is used with short approach. This is not acceptable since the point is non execution of the regular approach road to the bridge due to delay in acquisition of land and no reply has been furnished for the delay in land acquisition.</p>	11.04
2	<p>With a view to providing connectivity to the district headquarters of Bhadrak and Jajpur and for providing direct benefit to about 4.36 lakh people of both the districts, Government approved (September 2007) construction of a high level bridge over river Baitarani at Sendhapur at 8/050 km on Dhamnagar-Dobal-Sendhapur road for ₹ 11.65 crore, approved for finance under NABARD (RIDF-XII). The bridge involved acquisition of private land for 1.99 acre. The work was awarded (February 2008) to a contractor for ₹ 9.95 crore for completion by August 2009 and was under execution with payment of ₹ 6.80 crore to the contractor. One pier and an abutment could not be constructed due to their location on the private land not acquired (May 2011) even after 40 months of award of work.</p> <p>The Government stated (February 2012) that after availability of land further work would be taken up.</p>	6.80
3	<p>Construction of high level bridge over river Badanadi at 80<sup>th</sup> km on Nayagarh-Jagannath Prasad-Nuagaon Road awarded (October 2008) to a contractor for ₹ 8.62 crore for completion by April 2010 was under execution with payment of ₹ 5.35 crore to the contractor as of June 2011. For construction of both side approach roads, 4.036 acres of land were acquired as late as in May 2011 but the encroachments in the land was not evicted (July 2011) for which approach roads were not taken up.</p> <p>The Government stated (February 2012) that the encroachment has been evicted and the work is expected to be completed by March 2012. This is not acceptable since the statement is not supported with recorded evidence.</p>	5.35
	<b>Total</b>	<b>23.19</b>

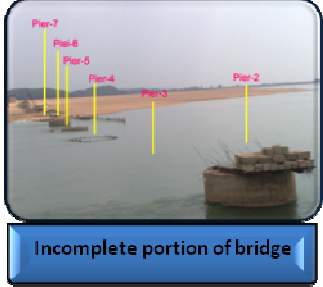


**Appendix-2.4.2**  
**(Refer paragraph 2.4.8 at page 124)**  
**Statement showing lack of synchronisation in selection/  
prioritisation of projects**

Sl No	Brief of the audit observation	Financial impact (₹ in crore)
1	<p>Dangadiha-Rupsa road (MDR 70) originates from SH-53 at Thakurmunda and connects Rupsa covering 108.6 km. For providing all weather communication facilities to the tribal people reaching Thakurmunda, the CE (DPIR) technically sanctioned estimates for ₹ 9.63 crore for construction of two high level bridges over Kantiali Nullah at 12 km and Sapua Nullah at 15.10 km and surfacing of 11.7 km roads (RD 96/900 to 108/600 km) to black topped level, financed under RIDF XV. The works were awarded (November 2010/March 2010) to two contractors at a cost of ₹ 8.58 crore and payment of ₹ 2.66 crore has been made. Of the 108 km of the road, 87 km was to be black topped surface and the remaining 20 km still in earthen surface with 1 km missing link over river Kushabhadra. Despite investment of ₹ 2.66 crore on the road, still the road would not provide communication in all weather.</p> <p>The Government stated (February 2012) that on approval of the Forest department, the 20 km earthen road passing through Similipal Reserve Forest would be taken up as per availability of funds. No reply was furnished as regards the action initiated for obtaining the forest clearance.</p>	2.66
2	<p>The New Jagannath Sadak, an ODR, covers a length of 97.20 km from NH-203 at Birapatrapur to SH-21 at Sarankul and one of the vital roads in the tourism map of Odisha reducing distance for reaching Lord Jagannath Temple at Puri. The EE Khurda R&amp;B Division improved 67.60 km of the road from Sarankul to Rameswar to black topped surface with expenditure of ₹ 36.92 crore during 2006-11 under RIDF/ACA<sup>1</sup>/12<sup>th</sup> FC<sup>2</sup>/non-plan. The EE Puri R&amp;B Division developed the road for 16 km (0 to 16 km) with expenditure of ₹ 20.95 crore under RIDF XIII. Physical inspection of the road by audit disclosed that of the 97.20 km, 83.60 km were trafficable and the remaining 13.60 km was not trafficable and were in deplorable condition. Although the road was improved over a period of four years (2007-2011), the desired objective of providing all weather communication to the holy city of Lord Jagannath was not achieved, since improvement of 13.60 km of roads proposed in September 2008 still remain unattended.</p> <p>The Government stated (February 2012) that the remaining portion of 13.60 km of the road would be taken up.</p>	57.87
	 <p style="text-align: center;">Portion of New Jagannath Sadak in Trafficable condition</p>  <p style="text-align: center;">New Jagannath Sadak in deplorable condition</p>	
3	<p>Out of 34 Gram Panchayats (GP) in Banki Block, 24 GPs were on Jatamundia side and 10 GPs in Subarnapur side. There was no specific road for connecting Jatamundia with Subarnapur side. Construction of a high level bridge over river Mahanadi at Jatamundia on Jatamundia-Subarnapur Road in Cuttack district sanctioned under RIDF XII was taken up (January 2008) to connect Jatamundia with Subarnapur side. The bridge was considered as a part of greater bypass starting from NH-5 at Kuradhamalla and connecting NH-5 at Nirgundi. The road, contemplated diversion of traffic from NH-5, stipulated for</p>	54.72

<sup>1</sup> Additional Central Assistance

<sup>2</sup> 12<sup>th</sup> Finance Commission

Sl No	Brief of the audit observation	Financial impact (₹ in crore)
	<p>completion in January 2011 at a cost of ₹ 54.72 crore. The work was under execution as of June 2011 with payment of ₹ 37.95 crore to the contractor. Construction of the bypass was yet to be approved (June 2011). The faulty planning in execution of the bridge without synchronising with the construction of the bypass would render the expenditure on the bridge with limited utility.</p> <p>The Government stated (February 2012) that the bridge was necessary to connect 10 GPs of Banki Civil sub-division and the bridge would also establish a permanent link between NH 42 and NH 5 reducing the distance from Khurda to Chaudwar of 40 km. This is not acceptable since the greater objective of linking NH 42 with NH 5 would be functional only after construction of proposed by pass evidencing poor planning.</p> 	
4	<p>Baruan Balichandrapur road (22 km) originates at 7<sup>th</sup> km of Kuakhia Baruan Bari Kalamatia road (MDR-14) near village Baruan and connects NH 5A at Krushnadaspur. The road serves as a link to tourist (Buddhism) spots via Bajragiri, Ratnagiri, Udayagiri and Lalitagiri. There are three river crossings on the road i.e. Kelua, Areikana and Birupa. 22 km road and the bridges over Kelua and Areikana were developed/under improvement since 2007 to all weather communication with investment of ₹ 40.07 crore. Despite this investment, the objective of connecting Balichandrapur all weather and providing connectivity to tourist spots would not be achieved due to still un-bridged crossing on river Birupa.</p> <p>The Government stated (February 2012) that there is an alternate connectivity from Balichandrapur to all tourist spots and hence the construction of the bridge is not felt necessary. This is not acceptable since the purpose of construction of the Baruan Balichandrapur road was to establish direct and shortest link to Jajpur from other coastal districts and also to the tourist spot "Lalitgiri" which was not achieved due to the missing link over the river Birupa.</p>	40.47
5	<p>Of the 21 km of Kodala-Chunchipada road, 10 km was taken up for improvement at a cost of ₹ 4.47 crore through a contractor with the target for completion by March 2011 under RIDF XV for providing all weather connectivity to 15 tribal villages. The remaining 11 km was un-surfaced and non-motorable. The work was under execution with expenditure of ₹ 2.81 crore being incurred (May 2011). The objective of providing all weather connectivity was not achieved due to non-completion of the improvement work for lack of forest clearance and non-shifting of utility services and also since major portion of the road still in non-motorable condition evidencing poor execution planning.</p> <p>The Government stated (February 2012) that steps would be taken for improvement of the balance portion of the road.</p>	2.81
	<b>Total</b>	<b>158.13</b>

**Appendix-2.4.3**  
**(Refer paragraph 2.4.10 at page 126)**

**Statement showing undue benefit and excess expenditure**

Sl No	Brief of the observation	Financial impact (₹ in crore)
1	<p>The DPR for the Naranpur-Duburi road was prepared and sanctioned adopting overhead charges as per MORT&amp;H data book providing 10 <i>per cent</i> towards overhead charges and another 10 <i>per cent</i> thereon for contractor's profit working out to 21 <i>per cent</i> on account of overheads and contractor's profit on the work component although the items of work were available in State SoR 2006 which allows only overheads of 10 <i>per cent</i> on such accounts. Thus, the adoption of MORT&amp;H data book allowed an extra 11 <i>per cent</i> on account of overheads thereby inflating the project cost and resulting in an undue benefit of ₹ 34.31 crore to the contractor.</p> <p>The Government stated (February 2012) that as MORT&amp;H is the sanctioning authority, it is required that the estimate is prepared as per the guidelines vide clause 4.1 of Ministry's technical note. This is not acceptable since clause 4.1 of the technical note requires that the rates (data) of labour, material and machinery as per the Ministry's data book be adopted and did not stipulate adoption of 21 <i>per cent</i> overheads. Further, as per provisions of the State Analysis of Rates, the rate analysis adopting the data book if made, should be with 10 <i>per cent</i> overhead charges and omitting the 10 <i>per cent</i> contractor's profit.</p>	34.31
2	<p>The basic rates of the materials as per the SoR are inclusive of the charges for stacking of the materials on the road side for pre-measurement for assessment of the quantity of materials brought to site. As per SoR 2006, the stack measurement is dispensed with and the volume of work executed is assessed on the measurement recorded on the road. The EEs are, therefore, required to adopt the basic rates of the stone aggregates in the estimates excluding the stacking charges. However, the rates for the materials inclusive of the stacking charges (50 <i>per cent</i> of the unloading charges as specific component is not available in the SoR) were adopted by them in working out the project costs. The undue benefit is ₹ 1.46 crore to contractors in 26 works<sup>3</sup>.</p> <p>The Government stated (February 2012) that the Rate Board during assessment of the rates in the SoR had considered the basic rates for stone products at crusher point. This is factually not correct since the SoR actually do not mention this aspect and rates prescribed therein are applicable for the work site.</p>	1.46
3	<p>The out turn of motor grader for execution of earth work was 200 cum per hour as per State SoR. But the DPR for the Naranpur-Duburi road adopted the out turn as 100 cum in two hours/100 cum in one hour thereby inflating the cost of the project by ₹ 2.72 crore resulting in undue benefit to the contractor.</p> <p>The Government stated (February 2012) that the analysis was done as per the Data Book of MORT&amp;H. This is not acceptable since the rate adopted was not as per the</p>	2.72

<sup>3</sup> Improvement to Naranpur-Duburi road, Cuttack-Pradeep road, DharamsalaSubalayaGaria road, Sambalpur Sonepur road (3 reaches), Sonepur Binika Dugripalli road, Bolangir Arjunpur Tusura Deogarh road, Deogaon Tikarpara road, Bhanajanagar Daspalla road, Jagannathprasad Bhanjanagar road (2 reaches), SNKUMBM road, Saranpur Darpanarayanpur road, Prayagai Krushnaprasad road, Sunakhala Ayatpur road, Sathipur Jajpur Mangalpur Kayangola road, Binjharpur Singhpur road, Jajpur Binjharpur road, Bagalpur Sailo road, Karanjia Khiching road, Dhamnagar Kothar road, Kodala Chhunchipdda road, Constn of HL Bridge and its approach over river Denta, HL Bridge over river Baitarani on Dhamnagar Sendhapur road, Constn of both side long approach of HL Bridge over river Devi at Sikharghat.



Sl No	Brief of the observation	Financial impact (₹ in crore)
	Usage Rates of Plant and Machinery attached to the estimate.	
4	<p>The out turn of Dozer-80 for spreading of earth is 300 cum per hour. This was adopted as 200 cum per hour in the DPR of Naranpur-Duburi road inflating the project cost by ₹ 0.85 crore of which ₹ 0.75 crore had already been passed on to the company as of May 2011.</p> <p>The Government stated (February 2012) that the analysis was done as per the Data Book of MORT&amp;H. This is not acceptable since the rate adopted was not as per the Usage Rates of Plant and Machinery attached to the estimate.</p>	0.85
5	<p>The carriage charges for the construction materials as included in the SoR are applicable for void free materials. The DPRs of nine roads<sup>4</sup> adopted these charges for loose (with void) granular sub base (GSB) and wet mix macadam (WMM) materials resulting in extra payment of ₹ 8 crore to the contractors.</p> <p>The Government stated (February 2012) that the carriage charges for stone products are for each cum metre of volume and hence there are no voids. This is not correct since as per the SoR, the carriage charges are inclusive of the void.</p>	8.00
6	<p>The execution of balance work of high level bridge over river Devi on Balibhaunri-Sikharghat Road (MDR-83) in Jagatsinghpur district awarded to a contractor was completed in May 2007 with payment of ₹ 20.95 crore. The agreement provided for execution of different cement concrete (CC) items at rates between ₹ 11785 and ₹ 3500 per cum with the stipulation that the contractors should supply all materials, plant, tools, appliances, ladders etc. at their own cost for proper execution of the works. The rates for the well sinking and CC items were computed as per the SoR, but the rates were further loaded with cost of additional items such as islanding, service road, foot bridge and pylon base, which were not admissible as per the SoR. Thus inclusion of the inadmissible items led to undue benefit of ₹ 2.92 crore to the contractor.</p> <p>The Government stated (February 2012) that the items of work considered are based on the data provided in the MORT&amp;H data book. This is not acceptable since the items for the execution of bridge work also are available in the State SoR and the items in the SoR do not provide for these incidental items.</p>	2.92
7	<p>The nearest quarry Biranchipur was between 15 and 25 km of the work sites of improvement to Bhanjanagar Daspalla and Jagannath Prasad – Bhanjanagar road but the CRF estimates adopted lead charges between 54 and 56 km adopting average distance of three quarries i.e. Biranchipur, Jagudei and Kukudakhandi. For RIDF package, the nearest quarry was Daspalla which was 21 km from the work site against which the lead adopted was 49 km as the average distance of three quarries. The variation in lead inflated estimates by ₹ 4.05 crore. The rates recorded in the estimates stated that adequate material would not be available in the nearest quarries with a generalised contention that several other works are being executed by various agencies. However, no specific quantification report of revenue authority has been attached.</p> <p>The Government stated (February 2012) that average lead provided in the estimates is genuine as good number of projects is executed in the locality for which the nearest quarry is not able to meet the requirement. This is not acceptable since it is</p>	4.05

<sup>4</sup> Improvement to Naranpur-Duburi road, Cuttack Paradeep road, Bhanjanagar Daspalla road, Jagannathprasad Bhanjanagar road (2 reaches), Dharamsala Subalaya Garia road, Sonepur Binika Dunglepalli road, Bolangir Arjunpur Tusura Deogarh road, Deogaon Tikarpara road.

<b>Sl No</b>	<b>Brief of the observation</b>	<b>Financial impact (₹ in crore)</b>
	a generalised contention with out supported with any specific quantification report of revenue authority.	
8	<p>The Cuttack-Paradeep road was split to two packages i.e. Package I from RD 00 (Cuttack) to 43 km and Package II from RD 43 to 82km (Paradeep). The lead for obtaining cement was provided for 22 km for the first reach from Cuttack and 63 km for the second reach also from Cuttack although the reach was involving lead of 22 km from Paradeep. The adoption of the excess lead for the second reach led to undue benefit of ₹ 1.41 crore to the contractor. Besides, lead for sand was provided two/five km more than the provisions in the original estimate in computing the cost of extra item leading to undue benefit of ₹ 0.61 crore to the contractor. Toll charges for ₹ 15.36 per cum was included in GSB (extra item) leading to further, undue benefit of ₹ 0.84 crore as the entire road is cement concrete.</p> <p>The Government stated (February 2012) that had the lead from Paradeep to work site been considered it would have been costlier. To a further audit query in the exit conference, the Engineer in Chief cum Secretary, however, stated that they had actually not assessed the cost of cement at Paradeep and its lead charges to work site. Hence reply is not acceptable. They further stated that new quarry was adopted for the sand in the extra item and since toll is collected on Kuakhai bridge, the toll cost was added. This is also not acceptable since there was no justification for change in the sand quarry and as per the SoR toll charges are not admissible.</p>	2.86
9	<p>Average lead of 82 km for carriage of stone products was adopted in the estimate for ₹ 13.53 crore approved during 2007-08 for Dharamsala Subalya Gariamunda road although the materials were available within 40 km as per their own lead statement resulting to excess lead of 42 km (₹ 188). The variation in lead charges inflated the estimate by ₹ 1.21 crore (₹ 188 per cum for 64,437 cum of stone products).</p> <p>The Government stated (February 2012) that considering sufficient availability of good quality materials at longer distance and for timely completion of the project average lead was provided in the estimates. This is not acceptable since it is a generalised contention and that the responsibility for completing the work obtaining specified materials constituted the cost and risk of the contractor.</p>	1.21
		<b>58.38</b>

**Appendix-2.4.4**  
**(Refer paragraph 2.4.11.1 at page 128)**  
**Statement showing non-adoption of agreement format**  
**prescribed by the State Government**

Sl No	Brief of the audit observation	Financial impact (₹ in crore)
1	<p>As per conditions of OPWD Code, advances to contractors are as a rule prohibited and in exceptional circumstances requiring advance payment in the interest of work, the sanction of Government must be obtained for such payment and the advance shall carry interest at 18 <i>per cent</i> per annum.</p> <p>The agreement of Naranpur-Duburi road provided for payment of mobilisation advance of 10 <i>per cent</i> of the agreement value carrying interest of 10 <i>per cent</i> per annum. The contractor was paid mobilisation advance of ₹ 31.86 crore in instalments between November 2007 and February 2008 of which principal for ₹ 6.13 crore with interest for ₹ 4.47 crore (calculated at 10 <i>per cent</i> per annum) were recovered as of May 2011. The remaining mobilisation advance for ₹ 31.78 crore along with interest was pending for recovery (May 2011). The agreement also provided for payment of interest free equipment advance of maximum 5 <i>per cent</i> of agreement value. The contractor was paid equipment advance of ₹ 13.90 crore between May 2008 and November 2008.</p> <p>Levy of interest at lesser rate of 10 <i>per cent</i> for the mobilisation advance and issue of interest free equipment advance against 18 <i>per cent</i> in violation of standard provision of OPWD Code led to loss of interest for ₹ 13.83 crore.</p> <p>Further, the agreement for the Cuttack-Paradeep road envisaged for payment of mobilisation advance of 10 <i>per cent</i> and equipment advance of 5 <i>per cent</i> of the agreement value with levy of interest at 10 <i>per cent</i>. The contractor was paid mobilisation and equipment advances of ₹ 33.50 crore in instalments between June 2007 and March 2008 of which principal for ₹ 23.52 crore and interest for ₹ 8.14 crore were recovered as of May 2011. The remaining advances for ₹ 12.09 crore along with interest was pending for recovery (May 2011). Levy of interest at lesser rate of 10 <i>per cent</i> against 18 <i>per cent</i> in violation of standard provision of OPWD Code led to loss of interest for ₹ 8.69 crore.</p> <p>Also construction of high level bridge over river Mahanadi at Jatamundia on Jatamundia-Subarnapur road financed under NABARD assistance (RIDF-XII) was awarded (January 2008) to a bidder at cost of ₹ 54.72 crore on agreement drawn as per standard bidding document (SBD) format (approved for GoI works). This agreement provided for issue of mobilisation advance at 10 <i>per cent</i> of the agreement value with levy of interest at 10 <i>per cent</i>. The contractor was paid mobilisation advance of ₹ 5.47 crore between January 2008 and March 2008 and the advance with interest was recovered by March 2011. Due to levy of interest at lesser rate prescribed in the agreement, Government sustained a loss of interest of ₹ 1.23 crore.</p> <p>The Government stated (February 2012) that the interest was charged as per the provisions in the agreements and further that although advance as a rule is not allowed, in the case of Cuttack Paradeep road it was allowed with the approval of the Government. This is not acceptable since issue of advances either interest free or with lower rate of interest was in violation of the OPWD Code. Besides, the original bid document of Cuttack Paradeep road did not include provision for issue of any advance but the same was included on post tender stage by way of modification to the bid document and interest charged was lower than that prescribed in OPWD Code.</p>	23.75

Sl No	Brief of the audit observation	Financial impact (₹ in crore)
2	<p>As per the standard price adjustment clause in F<sub>2</sub> contract form, price adjustment for variation was payable for 75 per cent of the cost of escalation calculated at the prescribed formulae and no escalation was payable for the work executed during first year of execution except for steel, cement and bitumen. Further, labour escalation was payable on the difference of the minimum wages prevailing in the State (Change in minimum wages declared for the State). These agreements, however, provided for reimbursement of price escalation for 85 per cent (against 75 per cent admissible as per state norms) and even made applicable for the first year of execution. The agreements for Naranpur-Duburi and Cuttack-Paradeep roads provided for payment of labour escalation on difference of all India price index on labour for industrial workers as against escalation on labour being allowed under F<sub>2</sub> agreements only for change in minimum wages declared for the State. The above led to excess and irregular payment of ₹ 13 crore (Excess payment on account of the differential 10 per cent: ₹ 4.12 crore, first year of execution: ₹ 0.47 crore and irregular payment on labour component: ₹ 8.41 crore ) on the total payment of ₹ 43.93 crore towards escalation charges.</p> <p>Further, in construction of high level bridge over river Mahanadi at Jatamundia and in construction of the Dharmasala Subalya road financed under NABARD, escalation was paid for the first year of execution resulting in undue benefit of ₹ 0.41 crore to the contractors.</p> <p>The Government stated (February 2012) that escalation charges at 85 per cent was allowed as per the provisions in the agreements and that there has been no standing order of Government for not allowing price escalation during the first year of the contract period where the stipulated period of completion of the work is more than one year. This is not acceptable since the provision for reimbursement of escalation charges at 85 per cent was in violation of the norms of the Government. Further, as per the orders of Government issued in April 2007 which were made applicable for all ongoing works also, no escalation was payable for the work executed during first year of execution except for steel, cement and bitumen.</p>	13.41
3	<p>As per the OPWD Code, the estimates are to be prepared as per the State Schedule of Rates (SoR). The Bill of Quantities (BoQ) of the agreements is to match with the estimated items and payment is to be made to the contractor for the items included in the BoQ at the quoted rate. The SoR provides for the items directly connected with the work and do not provide items for work coordinating activities. Therefore, as per the contract conditions of F<sub>2</sub> agreement form, the contractor has to quote the rates taking into account the incidental items required for completing the work as per specification and designs. However, BoQs for the Naranpur-Duburi and Cuttack-Paradeep roads were loaded with items for shifting of utility services/removal of trees etc (₹ 0.50 crore), maintaining mobile telephone sets (₹ 0.26 crore), providing colour photographs (₹ 0.18 crore) and providing vehicles for the employer/engineers (₹ 3.07 crore). All the above items were not admissible as per the SoR and the F<sub>2</sub> agreement forms. The provisions for payment of these non-scheduled items by providing in the BoQs led to avoidable extra cost for ₹ 3.99 crore against which ₹ 5.32 crore was paid by the EEs to the firms as of May 2011 without approval of Government.</p> <p>The Government stated (February 2012) that the above provisions were made as per MORT&amp;H specifications. We do not agree to this as this is a major departure from F<sub>2</sub> agreement for which there is no specific approval.</p>	5.32
4	<p>The agreement form approved under state norms did not provide for any compensation to the contractor in the event of use of materials in the work in</p>	3.23

Sl No	Brief of the audit observation	Financial impact (₹ in crore)
	<p>excess over the norm. The agreement executed for the Naranpur-Duburi road provided for such compensation and the EE compensated ₹ 3.23 crore to the company towards the cost of bitumen used in the work in excess over the standard prescribed in the DPR.</p> <p>The Government stated (February 2012) that being Central Government funded project, the agreement was drawn on FIDIC format which provided for such compensation. This is not acceptable since the FIDIC form of the agreement was adopted without obtaining mandatory concurrence of the Law and Finance Departments and that other projects fully funded by GoI the agreements are drawn in the prescribed form of the State Government.</p>	
	<b>Total</b>	<b>45.71</b>

**Appendix-2.4.5**  
**(Refer paragraph 2.4.12 at page 129)**

**Statement showing defective contract conditions led to undue benefit to the contractors**

Sl No	Brief of the audit observation	Financial impact (₹ in crore)
1	<p>The CE (DPI &amp; R) sanctioned (December 2006-March 2011) 23 DPRs<sup>5</sup> for ₹ 240.02 crore for execution of the projects financed from NABARD. These DPRs included cost and carriage charges of water for ₹ 3.49 crore for execution of earth work, granular sub base and wet mix macadam items. Although the DPRs already included the cost and carriage charges of water, he approved the notice inviting tenders (NIT) providing that the bidders were to quote their rates keeping in view that suitable water supply for the staff, labour and work was to be done at their cost and risk and no claim for carriage of water whatsoever was to be entertained. The bidders quoted for the projects with the above stipulated condition and the agreements were executed containing the above condition.</p> <p>The DPRs for the Naranpur-Duburi and Cuttack-Paradeep roads included ₹ 4.58 crore towards the cost and carriage charges of water. The agreements provided that the cost and carriage charges of water for the staff and labour should be at the cost and risk of the contractor but did not mention the treatment to be done for the cost of water for works.</p> <p>The discrepancy between the item rates (inbuilt with the cost of water) in the DPRs and those quoted by the bidders (again inbuilt with the cost of water) facilitated advantages passed on to the contractors and likely to increase the premium quoted by the contractors.</p> <p>The Government stated (February 2012) that since the water charges were already included in the DPRs, the bidders were instructed in clause 38 of the notice inviting tender (NIT) that they should bear this charge. This is not acceptable in view of the fact that clause 54 of the NIT provided that the rates to be quoted should be inclusive of carriage of water and no claim for carriage of water whatsoever was to be entertained.</p>	8.07
2	<p>The State Government introduced the labour cess Act in December 2008 prescribing levy of labour cess at 1 <i>per cent</i> of the cost of the works. The CE approved (2007) the NIT of Naranpur-Duburi and Cuttack-Paradeep roads providing that the bidders were to pay labour cess not exceeding 2 <i>per cent</i> of the cost of construction as per the GoI Building and Other Workers Regulation of Employees and Conditions of Service Act 1996 and Cess Act 1996. The agreements were also finalised (July/ August/October 2007) with the contractor accordingly. The EEs, recovered the labour cess at only 1 <i>per cent</i> from August 2009 after introduction of the Act at State level. This rendered undue benefit of ₹ 5.37 crore.</p> <p>The Government stated (February 2012) that levy of cess at one <i>per cent</i> was introduced from December 2008 and accordingly the cess was being recovered from the bills of the contractors. This is not acceptable since the agreements provided for levy of cess (2 <i>per cent</i>) as per the GoI labour Act and thus, recovery</p>	5.37

<sup>5</sup> Improvement to Dharamsala Subalaya Garia, Sonepur Binika Dungripalli, Bolangir Arjunpur Tusura Deogarh, Deogaon Tikarpara, Bhanajanagar Daspalla, Jagannathprasad Bhanjanagar (2 reaches), Jhinkira Anla, Sarankul Darpanarayanpur, Prayagai Krushnaprasad, Sunakhala Ayatpur, Sathipur Jajpur Mangalpur Kayangola, Binjharpur Singhpur, Jajpur Binjharpur, Bagalpur Sailo, Karanjia Khiching, Dhamnagar Kothar, Kodala Chhunchipada Road, Constn of HL Bridge and its approach over river Denta, HL Bridge over river Baitarani on Dhamnagar Sandhapur, Constn of HL bridge over river Birupa, Constn of HL Bridge over river Badagenguti, Constn of both side long approach of HL Bridge over river Devi at Sikharghat

Sl No	Brief of the audit observation	Financial impact (₹ in crore)
	at one <i>per cent</i> facilitated undue benefit to the contractors.	
3	<p>The agreement for the Naranpur-Duburi road provided for compensation/recovery in case of use of bitumen in the work in excess/less over/than the norms, but did not provide such clause for cement component. The consumption of cement in reinforced cement concrete M-20 and M-25 items was less by 60 kg and 70 kg respectively compared to the estimated provisions. The cost thereof for ₹ 0.90 crore for 9,869 cum of RCC M-20 and 19,804 cum of RCC M-25 executed (May 2011) was not recovered due to lack of enabling clause in the contract.</p> <p>The Government stated (February 2012) that being Central Government funded project, the agreement was drawn on FIDIC format which provided for such compensation. This is not acceptable since the FIDIC form of the agreement was adopted without obtaining mandatory concurrence of the Law and Finance Departments and that other projects fully funded by GoI the agreements are drawn in the prescribed form of the State Government.</p>	0.90
	<b>Total</b>	<b>14.34</b>

## Appendix-3.1

(Refer paragraph 3.1.2 at page 135)

Statement showing details of short remittance of establishment charges by the Land Acquisition Officers  
(In rupees)

Name of LAO	No. of LA cases	Establishment charges received		Government share to be deposited (5 per cent /15 per cent)	Establishment charges deposited in Government account		Short remittance into Government account
		Amount	Period of receipt		Amount	Period of deposit	
LAO, Ganjam	33	16530542	05.01.06 to 28.08.10	11181857	3919087	05.01.06 to 17.02.09	7262770
LAO Jagatsinghpur	2	118610	20.08.05 & 26.02.09	88958	18744	12.08.05 & 11.05.09	70214
Spl LAO Major Irrigation Project Jagatsinghpur	13	350050845	11.11.05 to 06.11.09	175025417	98540076	19.11.05 to 30.10.07	76485341
LAO, Sambalpur	9	37408898	30.05.02 to 19.03.10	18910677	8732918	30.05.02 to 15.05.07	10177759
Spl LAO, Sambalpur LA Cell	11	92948451	18.10.04	46474227	16144028	19.10.04 to 03.12.05	30330199
LAO, Bhadrak	110	39335692	23.02.04 to 11.10.10	29497629	4096000	19.03.04 to 29.08.08	25401629
LAO, Puri	19	135374498	03.12.03 to 31.01.11	100319806	42397560	05.12.03 to 01.03.11	57922246
Spl LAO, Vedanta, Puri	13	43810852	21.09.06 to 16.02.09	21905429	14014995	28.09.06 to 05.12.06	7894434
<b>Total</b>	<b>210</b>	<b>715578388</b>		<b>403404000</b>	<b>187863408</b>		<b>215544592</b>

(Source: Information collected from accounts records of test checked LAOs during audit)



**Appendix-3.2**  
**(Refer paragraph 3.2 at page 139)**  
**Statement showing the unutilised PVC pipes**

Sl No	Division	Year	Opening Balance		Purchase		Total		Utilised		Balance	
			Qty (Mtr)	Amt	Qty (Mtr)	Amt	Qty (Mtr)	Amt	Qty (Mtr)	Amt	Qty (Mtr)	Amt
1.	Bolangir	07-08	0.29	25.27	1.15	68.31	1.44	93.58	1.26	70.13	0.18	23.45
		08-09	0.18	23.45	4.54	351.84	4.72	375.29	3.55	282.99	1.17	92.30
		09-10	1.17	92.30	00	00	1.17	92.30	0.64	48.03	0.53	44.27
		10-11	0.53	44.27	0.91	90.65	1.44	134.92	1.03	103.04	0.41	31.88
2.	Phulbani	07-08	0.11	58.46	2.76	260.05	2.87	318.51	2.09	215.24	0.78	103.27
		08-09	0.78	103.27	2.49	248.89	3.27	352.16	1.38	181.61	1.89	170.55
		09-10	1.89	170.55	00	00	1.89	170.55	0.46	67.62	1.43	102.93
		10-11	1.43	102.93	0.01	5.13	1.44	108.06	0.85	78.47	0.59	29.59
3.	Puri	07-08	0.13	73.04	3.29	280.41	3.42	353.45	2.75	241.51	0.67	111.94
		08-09	0.67	111.94	4.35	517.14	5.02	629.08	4.10	503.70	0.92	125.38
		09-10	0.92	125.38	00	00	0.92	125.38	0.52	49.09	0.40	76.29
		10-11	0.40	76.29	1.79	221.58	2.19	297.87	1.41	214.62	0.78	83.25
4.	Sambalpur	07-08	0.31	67.94	2.52	244.39	2.83	312.33	1.71	205.43	1.12	106.90
		08-09	1.12	106.90	2.97	366.20	4.09	473.10	2.90	346.73	1.19	126.37
		09-10	1.19	126.37	00	00	1.19	126.37	0.88	108.77	0.31	17.60
		10-11	0.31	17.60	0.32	91.44	0.63	109.04	0.41	92.08	0.22	16.96

**Source :** *Results of examination of departmental records*

**Appendix-3.3**  
**(Refer paragraph 3.3 at page 140)**

**Statement showing the details of curtailment of IAY assistance by Government of India during 2008-11**  
**(Rupees in lakh)**

Sl. No.	Name of the district	2008-09			2009-10			2010-11			Curtailment during 2007-08 to 2010-11 (5+8+11)
		GoI allocation	GoI Release	Curtailment	GoI allocation	GoI Release	Curtailment	GoI allocation	GoI Release	Curtailment	
1	2	3	4	5	6	7	8	9	10	11	12
1	Angul	0	0	0	1092.89	1091.73	1.16	0	0	0	1.16
2	Balasore	2266.16	0	2266.16	1320.05	0	1320.05	3898.91	1949.46	1949.45	5535.66
3	Bargarh	1411.04	1305.39	105.65	2123.51	1542.56	580.95	0	0	0	686.60
4	Bhadrak	1486.77	1167.76	319.01	2237.48	1993.29	244.19	0	0	0	563.20
5	Cuttack	1870.03	1679.32	190.71	2814.27	2200.99	613.28	0	0	0	803.99
6	Boudh	277.11	272.24	4.87	417.01	370.59	46.42	476.75	467.19	9.56	60.85
7	Dhenkanal	963.18	628.10	335.08	0	0	0	0	0	0	335.08
8	Gajapati	437.81	391.91	45.90	0	0	0	0	0	0	45.90
9	Ganjam	2372.94	2294.70	78.24	3571.10	2716.82	854.28	4082.62	4078.27	4.35	936.87
10	Jagatsinghpur	1126.67	734.72	391.95	1695.57	0	1695.57	1938.44	0	1938.44	4025.96
11	Jajpur	1691.13	1572.89	118.24	2545.04	2365.65	179.39	0	0	0	297.63
12	Jharsuguda	259.03	250.47	8.56	389.80	341.08	48.72	0	0	0	57.28
13	Kendrapara	759.82	379.91	379.91	0	0	0	0	0	0	379.91
14	Keonjhar	952.05	854.73	97.32	1432.77	905.34	527.43	0	0	0	624.75
15	Kandhamal	0	0	0	704.49	522.27	182.22	0	0	0	182.22
16	Nabarangpur	602.40	380.54	221.86	0	0	0	0	0	0	221.86
17	Kalahandi	0	0	0	1245.75	622.88	622.87	0	0	0	622.87
18	Nawapara	236.86	233.01	3.85	356.46	193.59	162.87	407.53	279.13	128.40	295.12
19	Puri	1440.51	1391.47	49.04	0	0	0	0	0	0	49.04
20	Sundargarh	889.79	673.80	215.99	0	0	0	0	0	0	215.99
21	Subarnapur	0	0	0	0	0	0	506.67	505.84	0.83	0.83
22	Sambalpur	0	0	0	909.74	728.27	181.47	0	0	0	181.47
23	Rayagada	0	0	0	882.39	638.19	244.20	1008.78	504.40	504.38	748.58
<b>TOTAL</b>		<b>19043.30</b>	<b>14210.96</b>	<b>4832.34</b>	<b>23738.32</b>	<b>16233.25</b>	<b>7505.07</b>	<b>12319.70</b>	<b>7784.29</b>	<b>4535.41</b>	<b>16872.82</b>

**ABSTRACT (Rupees in lakh)**

Year	Allocation	Release	Curtailment
2008-09	19043.30	14210.96	4832.34
2009-10	23738.32	16233.25	7505.07
2010-11	12319.70	7784.29	4535.41
<b>TOTAL</b>	<b>55101.32</b>	<b>38228.50</b>	<b>16872.82</b>

Source : Information furnished by Panchayati Raj Department

**Appendix-3.4**  
**(Refer Paragraph 3.6 at page 145)**

**Statement showing the details of works allotted to OCC Limited by the Water Resources Department of Government of Odisha**  
**(Rupees in lakh)**

Sl. No	Name of the Deptt.	Name of the work	Agreement No	Estimated cost of the work as per Departmental SoR	Estimated cost of the work as per market rates prepared by OCC	Overhead charges <sup>6</sup> allowed to OCC over and above the market rate estimate	Estimated cost of the work as per final negotiated price	Actual cost of the work when the work was completed
1	2	3	4	5	6	7	8	9
<b>2008-09</b>								
1	DOWR, Odisha	Cement concrete lining with paver finish from RD 28050 M to RD 30360 M with 45 M extra length due to Railway crossing including slip zone from RD 28125 M to 28215 M & including protection measures of slip zone from RD 28215 M to 28155 M of RBC of RI Sub-p	1F2/2008-09	415.33	534.89	76.70	588.03	Work not completed
2	DOWR, Odisha	Cement concrete lining with paver finish from RD 30360 M to RD 36320 M (excluding from RD 30390 M to RD 30480 M, RD 32340 M to RD 32630 M & RD 33690 M to RD 35000 M ) of RBC of RI Sub-project under AIBP	2F2/2008-09	773.00	992.27	142.66	1093.74	Work not completed
3	DOWR, Odisha	Desilting/Dredging of leading channel to the mouth of Sasan canal head regulator inside Hirakud reservoir	01F2/2008-09	3051.38	3280.22	492.03	3772.26	2129.14
<b>2009-10</b>								
4	DOWR, Odisha	Construction of dam top road (Black top) of Titilagarh Irrigation Project (Stage - II)	163F2/2009-10	53.68	62.81	9.42	72.23	Work not completed
5	DOWR, Odisha	Construction of parapet wall over dam of Titilagarh Irrigation Project (Stage - II)	164F2/2009-10	93.02	113.67	17.05	130.72	Work not completed
6	DOWR, Odisha	Construction of village blankel connection road & dam toe inspection road of earth dam of Titilagarh Irrigation Project (Stage - II)	165F2/2009-10	46.25	59.29	8.89	68.19	Work not completed
7	DOWR, Odisha	Construction of longitudinal & stopploging drains of earth dam of Titilagarh Irrigation Project (Stage - II)	No Agreement	7.40	9.52	1.59	12.17	Work not yet started

<sup>6</sup> At the rate of 15 per cent on final negotiated estimate i.e., (Amount at Col. 8 x 15 / 115)

Sl. No	Name of the Deptt.	Name of the work	Agreement No	Estimated cost of the work as per Departmental SoR	Estimated cost of the work as per market rates prepared by OCC	Overhead charges <sup>6</sup> allowed to OCC over and above the market rate estimate	Estimated cost of the work as per final negotiated price	Actual cost of the work when the work was completed
1	2	3	4	5	6	7	8	9
8	DOWR, Odisha	Construction of periphery road connecting Kumpatia Pada Hajmlet of village blankel to village blankel (main Basti) from RD 0.00 M to 1920 M of Titilagarh Irrigation Project (Stage - II)	167F2/2009-10	60.90	78.03	11.70	89.73	Work not completed
9	DOWR, Odisha	Construction of approach road for high level bridge across Kankadajore Nallah connrcting village Blankel with NH-217 of Titilagarh Irrigation Project (Stage - II)	560F2/2009-10	181.64	298.49	40.48	310.36	Work not completed
10	DOWR, Odisha	Construction of high level bridge across Kankadajore Nallah connecting village Blankel with NH-217 of Titilagarh Irrigation Project (Stage - II)	561F2/2009-10	446.70	584.77	86.78	665.36	Work not completed
11	DOWR, Odisha	Construction of escape at RD 2390 M slope protection work on left embankment of Tel river and lining of Golmunda distributary from RD 2965 M to 4000 M in vulnerable reaches.	116F2/2008-09	297.79	332.46	47.62	365.05	383.05
12	DOWR, Odisha	Construction of drainage syphon across Hansia Jore crossing at RD 26560 M with approach embankment and CR-Cum-Escape at RD 26725 M of Golmunda Distributary	120F2/2008-09	230.88	249.70	37.32	286.08	303.51
13	DOWR, Odisha	Construction of Jagamguda MIP	39F2/2008-09	427.59	546.14	79.93	612.77	Work not completed
14	DOWR, Odisha	Construction of head works of Katarpal MIP in Baramba block of Cuttack Dist	01F2/2009-10	273.81	390.79	51.24	392.85	Work not completed
15	DOWR, Odisha	Clearance of over burden of spillway with base stripping of earth dam and foundation, exploration of Hadua Irrigation Project	01F2/2009-10	205.03	211.66	31.75	243.41	Work not yet started
16	DOWR, Odisha	Clearing and desilting of Dhobijore Nalla under Sambalpur Irrigation Division	01F2/2009-10	121.86	214.44	23.71	181.80	(* ) 174.15
17	DOWR, Odisha	Construction of Govt Girls High School (Kanyashram) Building at Ramchandrapur	73F2/2009-10	240.92	297.27	44.45	340.78	Work not completed

Sl. No	Name of the Deptt.	Name of the work	Agreement No	Estimated cost of the work as per Departmental SoR	Estimated cost of the work as per market rates prepared by OCC	Overhead charges <sup>6</sup> allowed to OCC over and above the market rate estimate	Estimated cost of the work as per final negotiated price	Actual cost of the work when the work was completed
1	2	3	4	5	6	7	8	9
18	DOWR, Odisha	Re-sectioning of Puri main canal from RD 0.00 m to RD 6400.00 m (Desilting).	2421F2/2009-10	85.00	98.71	13.98	107.21	(\$) 100.00
19	DOWR, Odisha	Construction of service road and cement concrete lining with paver finish including balance work of canal from RD 57.890 km to RD 58.542 km of RBC of RIP	01F2/2010-11	213.62	248.93	36.49	279.77	Work not completed
20	DOWR, Odisha	Balance works of Head works LMC from RD 0.00 m to RD 100 m, RD 5500 m to RD 11340 m, tail , aqueduct at RD 1900 m and RMC at RD 0.00 m, RD 4150 m tail including all structures of Ghansali Stage -II MIP under RIDF-X	130F2/2009-10	296.13	328.05	(#) 51.44	369.97	Work not completed
21	DOWR, Odisha	Construction of head works of Jhillinallah MIP (D/W) in Bejepur block at Bargarh district under RIDF-XIV	62F2/2010-11	150.38	169.82	24.19	187.30	Work not completed
22	DOWR, Odisha	Section of river Daya from Bell mouth to Chilika Lagoon dredging channel (from RD 5600 m to RD 6400 m)	03F2/2009-10	250.53	225.45	33.82	259.27	281.87
23	DOWR, Odisha	Improvement to road over left embankment of river Kathajori from belleveiw to Naraj Barrage	216F2/2009-10	317.73	302.82	45.42	348.24	Work not completed
24	DOWR, Odisha	Protection to scoured bank on Gandhighat TRC on Baitarani left for 2009-10 (Launching and packing from RD 4.365 km to 4.545 km near Uppersahu Sahi	2100F2/2009-10	116.41	159.89	21.25	162.93	Work not completed
25	DOWR, Odisha	Protection of left bank over river Baitarani on Gandhighat TRC from RD 4.990 km near Talasahu Sahi for 2009-10 with restoration 9 nos. of spurs	2099F2/2009-10	124.96	156.11	22.24	170.49	Work not completed
26	DOWR, Odisha	Protection of scoured bank on river Baitarani on Gandhighat TRC from RD 5.910 km to 6.270 km near village Sundarpur 2009-10	2098F2/2009-10	266.87	366.71	47.47	363.91	Work not completed
27	DOWR, Odisha	Construction of Mahendratanaya MIP in Gajapati District	83F2/2009-10	253.01	299.10	44.86	343.96	Work not completed

Sl. No	Name of the Deptt.	Name of the work	Agreement No	Estimated cost of the work as per Departmental SoR	Estimated cost of the work as per market rates prepared by OCC	Overhead charges <sup>6</sup> allowed to OCC over and above the market rate estimate	Estimated cost of the work as per final negotiated price	Actual cost of the work when the work was completed
1	2	3	4	5	6	7	8	9
28	DOWR, Odisha	Construction of control structure at Gobkund cut near 37.50 km of Bhargavi river for " Sourcing of 75 MLD of drinking water for Puri Township	2520F2/2009-10	1464.61	1967.98	260.48	1997.01	Work not completed
29	DOWR, Odisha	Construction of toe wall at down stream of Tel aqueduct along with lining RD 13570 M to 13970 M and head regulator-cum-VRB of Sandhikulihari S/M I & II and bank connection to SH crossing at RD 5.4 KM including construction of service road in between RD 29	26F2/2009-10	596.47	616.77	88.76	680.48	652.15
30	DOWR, Odisha	Preparation of design, bill of quantities, drawing and construction of building for Officers' Barrack in Delta colony, Unit - VIII, Bhubaneswar, Odisha	2420F2/2009-10	54.29	85.68	8.57	65.69	Work not yet started
31	DOWR, Odisha	Design, supply, fabrication, transportation, erection, commissioning and testing of gates and stoplogs with hoisting arrangements for spillway, under sluices and head regulators of Anandpur Barrage	68F2/2009-10	8232.62	8315.13	1221.61	9447.15	Work not completed
<b>2010-11</b>								
32	DOWR, Odisha	Promotion of right approach road from NH 215 & left approach road to Anandapur Barrage across river Baitarani including pipe culverts		273.04	302.87	45.43	348.30	Work not yet started
33	DOWR, Odisha	Protection measure of Slipzone of Right Bank Canal from RD 27.090KM to RD 27.180KM, RD 27.800KM to RD 28.050KM, RD 30.360KM to RD 30.526KM (Right side only), RD 32.340KM to RD 32.630KM, RD 34.060KM to RD 34.250KM of Rengali Irrigation Sub-Project under AI	72F2/2010-11	443.82	498.59	72.14	553.09	Work not yet started
34	DOWR, Odisha	Construction of high level spur of Devi right embankment near Baurikana	01F2/2010-11	1185.35	1658.70	195.56	1499.25	Work not completed
35	DOWR, Odisha	Excavation of Spill Channel from RD 80.00KM to 750.00M of Kanupur Irrigation Project	62F2/2011-12	1237.21	1456.51	183.54	1407.11	Work not completed
<b>Total</b>				<b>22489.23</b>	<b>24979.35</b>	<b>3492.43</b>	<b>27816.66</b>	

*Source: Information collected from the Department*

**Appendix-3.5**  
**(Refer paragraph 3.9 at page 149)**

**Statement indicating non-realisation of Wildlife Management Plan Fund**

<i>Division</i>	<i>IR No./ Year</i>	<i>Sl. No.</i>	<i>Name of the lessee</i>	<i>Purpose</i>	<i>Location</i>	<i>Mining lease area (Ha.)</i>	<i>Amount due (in ₹)</i>	<i>Reference#</i>
DFO, Keonjhar	31/2009-10	1	M/s TISCO	Mining of Iron & Manganese ore	Joda West	1437.719	28754380	*Sl. No.277
DFO, Keonjhar	31/2009-10	2	M/s Patnaik Minerals	Iron Ore	Jaribahal	106.534	2130680	Sl. No.320
DFO, Keonjhar	31/2009-10	3	B.D. Patnaik	Iron Ore	Kalaparbat	25.633	512660	Sl. No.287
DFO, Keonjhar	31/2009-10	4	M/s Kalinga Mining Corporation	Manganese	Jurudi	54.754	1095080	Sl. No.334
DFO, Keonjhar	31/2009-10	5	DC Jain	Iron & Manganese	Dalpahar	89.961	1799220	Sl. No.250
DFO, Keonjhar Total		<b>5</b>				<b>1714.601</b>	<b>34292020</b>	
DFO, Sundargarh	33/2010-11	6	M/s Mahanadi Coal Limited	Coal	Basundhara East OCP	140.84	2816800	Sl. No.466
DFO, Sundargarh	33/2010-11	7	M/s OCL India Ltd.	Limestone & Dolomite	Lanjiberna	893.55	17871000	Sl. No.539
DFO, Sundargarh Total		<b>2</b>				<b>1034.39</b>	<b>20687800</b>	
DFO, Rourkela	34/2010-11	8	M/s M.G. Mohanty	Iron ore	Patabeda	14.000	280000	Sl. No.507
DFO, Rourkela	34/2010-11	9	M/s M.G. Mohanty	Iron & Manganese	Patabeda	19.425	388500	Sl. No.491
DFO, Rourkela	34/2010-11	10	B. D. Patnaik	Limestone & Dolomite	Kadalibahal	58.178	1163560	Sl. No.529
DFO, Rourkela	34/2010-11	11	G.S. Sharma & Sons	Limestone & Dolomite	Jharbeda	95.684	1913680	Sl. No.535
DFO, Rourkela	34/2010-11	12	M/s Patnaik Minerals	Limestone & Dolomite	Jaidega	54.53	1090600	Sl. No.541
DFO, Rourkela	34/2010-11	13	United Minerals	Limestone	Alanda	67.33	1346600	Sl. No.551
DFO, Rourkela	34/2010-11	14	Smt. P. Bhanjadeo	Quartz	Andhari	27.069	541380	Sl. No.586
DFO, Rourkela	34/2010-11	15	Saligram Khirwala	Limestone & Dolomite	Bonrai	163.472	3269440	Sl. No.557
DFO, Rourkela	34/2010-11	16	Rasik Lal & Co.	Limestone & Dolomite	Bimta	42.148	842960	Sl. No.546
DFO, Rourkela	34/2010-11	17	Ranisati Mining Traders	Limestone & Dolomite	Chutia-Kadalibahal	132.82	2656400	Sl. No.550
DFO, Rourkela Total		<b>10</b>				<b>674.656</b>	<b>13493120</b>	
DFO, Bargarh	41/2010-11	18	M/s Bargarh Cement Ltd.	Lime Stone	Dunguri	502.215	10044300	Sl. No.35
DFO, Bargarh Total		<b>1</b>				<b>502.215</b>	<b>10044300</b>	
Grand Total		<b>18</b>				<b>3925.862</b>	<b>78517240</b>	
# Refer Letter No- Director of Mines/MLI(j)-3/09-5717/DM Dated 19.5.2011								
* Total amount comes to ₹ 287,54,380 out of which ₹ 56,30,000 was paid by TISCO.								

**Source: Information collected from the Divisional Forest Officers concerned during audit**

**Appendix-3.6**  
**(Refer paragraph 3.10 at page 150)**  
**Statement indicating non-realisation of Net Present Value (NPV)**

Sl. No	Name of the Division	User Agency	Area of forest land diverted (in hectares)	Purpose	Date of clearance by MoEF		Rate of NPV	Amount realisable	Amount realised	Balance
					Stage-I	Stage-II				
1	Bolangir (West)	G.L.Agrawal Sambalpur	23.24	Graphite ore mining	12.08.2002	09.12.2003	7.5	174.30	-	174.30
2	Ghumsur (South) Bhanjanagar	Executive Engineer Harbhangi Irrigation Division No.III Adava	29.967	Irrigation Project	06.05.1998	15.12.2005	6.26	187.59	-	187.59
3	Rourkela	M.G.Mohanty Iron & Manganese mines at Patabela	38.04	Mining	29.12.2005	17.08.2009	7.3	277.69	-	277.69
<b>TOTAL</b>			<b>91.247</b>					<b>639.58</b>	<b>-</b>	<b>639.58</b>

*Source: Results of examination of departmental records*



**Appendix-3.7**  
**(Refer paragraph 3.12 at page 153)**

**Statement showing the details of hostel buildings meant for Scheduled Tribe girl students of different schools of ST&SC Development Department constructed during 2007-10 without providing basic amenities as of September 2011**  
**(Rupees in lakh)**

Sl. No	Name of the ITDA	Name of the hostel building	Scheme under which the building was constructed	Due date of completion of the building	Date of reported completion of construction of the building	Delay in completion (in number of months)	Estimated cost	Expenditure as of September 2011	Number of boarders in the hostel building	Remarks
1	2	3	4	5	6	7	8	9	10	11
<b>Buildings not handed over</b>										
1	Thuamul Rampur	Dumerpadar	CSP	Not available	November 2008	Not available	9.50	9.50	100	Drinking water, toilet, bath room etc. were not provided. The building was left abandoned and not handed over.
2	Thuamul Rampur	Bankapalasa	CSP	27 November 2007	13 May 2010	29	9.50	9.50	100	Basic facilities were not provided and building was not handed over (June 2011).
3	Thuamul Rampur	Gunupur	CSP	Not available	Not available	Not available	9.50	9.14	100	-do-
4	Thuamul Rampur	Madanpur	CSP	July 2007	January 2008	05	9.50	8.61	100	Building not handed over. Basic facilities like piped water supply, toilet yet to be provided.
5	Thuamul Rampur	Pastikudi	CSP	July 2007	September 2007	02	9.50	9.50	100	No kitchen, drinking water facility provided and there was leakage of water from roof. Although the building was handed over (10 November 2010) the same was not put to use by the school (June 2011)
6	Koraput	P.Badapadar	Biju KBK	31 March 2007	24 January 2009	22	3.00	3.00	100	Building was not provided with even a single tube well for daily use of the boarders. Building was not handed over.
7	Koraput	Tunupur	CSP	31 March 2008	11 August 2009	16	4.75	4.75	100	Building was not provided with even a single tube well for daily use of the boarders.
8	Koraput	Kutrabeda	KBK	31 August 2007	03 September 2009	24	5.00	5.00	100	Not even a single tube well has been provided.
9	Koraput	Langlabeda	KBK	31 August 2007	11 November 2008	14	5.00	4.75	100	Construction of special plan for KBK. No tube well.
10	Koraput	Bijaghati	KBK	31 August 2007	03 September 2009	12	5.00	5.00	100	Building was not provided with even a single tube well for daily use of the boarders.

1	2	3	4	5	6	7	8	9	10	11
11	Koraput	Bala		Not available	01 October 2008	Not available	4.00	4.00	100	-do-
12	Koraput	Kanti	KBK	31 August 2007	05 September 2008	12	5.00	5.00	100	-do-
13	Koraput	P.Badapada	Article 275(1)	31 March 2008	26 August 2009	17	5.00	5.00	100	-do-
14	Koraput	Umbel	275(1)	Not available	Incomplete	Not available	5.00	4.47	100	No drinking water facility. The building was not handed over.
<b>Sub Total (A)</b>							<b>89.25</b>	<b>87.22</b>	<b>1400</b>	
<b>Buildings not handed over, yet boarder staying</b>										
15	Thuamul Rampur	Lanjigarh	CSP	August 2007	February 2009	18	9.50	9.50	100	Basic facilities were not provided and building was not handed over. However, boarders are occupying as stated by the headmaster (September 2011).
16	Thuamul Rampur	Madhupur	CSP	April 2008	December 2008	08	9.50	9.28	100	Kitchen, wash basin, dining space and toilet facilities not provided and the building not handed over to the school. However, boarders are residing in the building.
17	Thuamul Rampur	Junagarh	CSP	3 September 2008	Not available	Not available	9.50	9.50	100	Building has not been handed over. However, 60 boarders were staying in the building. Basic amenities such as bath room / toilets / drinking water were not provided. Tube well at 50 meters away was the only source of drinking water.
18	Koraput	Guneipada	Biju KBK	31 March 2007	31 July 2008	16	3.00	3.00	150	No drinking water and sanitation facility. No provision was made in the approved estimate for water supply and sanitation facilities etc. One tube well has been catering to 150 boarders as stated by the Headmaster (September 2011).
19	Koraput	Debagandha	Biju KBK	March 2007	13 March 2009	24	3.00	3.00	100	No provision was made in the approved estimate for water supply and sanitation. The building was not handed over. There was no kitchen and dining facility and no usable toilet. Yet 80 boarders have occupied as stated by the Head Master.
20	Koraput	Tusaba	KBK	31 August 2007	Not available	Not available	5.00	4.54	110	Building was not provided with even a single tube well for daily use of the boarders. However, the building had been under occupation of the boarders as stated by the Headmaster (September 2011).
<b>Sub Total (B)</b>							<b>39.50</b>	<b>38.82</b>	<b>660</b>	
<b>Incomplete buildings handed over and boarders staying</b>										
21	Thuamul Rampur	Jaipatna	CSP	Not available	12 March 2010	Not available	9.50	9.50	100	Toilet and drinking water facilities not provided.
22	Thuamul Rampur	Amapani	CSP	Not available	12 March 2010	Not available	9.50	9.50	100	Compound wall not constructed, drinking water source is tube well. Besides, toilet and bath room facilities not provided.

1	2	3	4	5	6	7	8	9	10	11
23	Balliguda	Rebingia	CSP	31 December 2007	27 June 2008	06	3.00	3.00	160	No provision was made for electrification. The hostel building was handed over without electricity connection and piped water supply to toilets and bathrooms. No kitchen, wash basin and dining room for boarders.
24	Balliguda	Bataguda Ashram School	CSP	31 August 2007	03 May 2009	20	9.50	9.50	140	No provision for electrification. The hostel was handed over without boundary wall, dining room and piped water supply to toilets, wash basin and kitchen.
25	Balliguda	Sudra High School	Article 275(1)	30 June 2008	10 November 2008	05	5.00	5.00	110	The hostel was handed over without kitchen, dining facilities. Piped water supply was not provided though provision of ` 18500 was made in the estimate.
26	Balliguda	Kurtamagarh, Sebashram	CSP	8 December 2008	Not available	Not available	9.50	9.50	160	No provision for electrification and water supply and sanitation. The hostel was handed over without kitchen and wash basin.
27	Balliguda	Belghar High School	CSP	30 June 2008	16 December 2008	06	9.50	9.50	305	No water supply, sanitation and electrification facility.
28	Balliguda	Gumma High School	Article 275(1)	30 April 2007	Not available	Not available	5.00	5.00	402	-do-
29	Balliguda	Kotgarh High School	CSP	31 October 2007	17 December 2007	02	9.50	9.50	420	No provision for water supply and sanitation facilities.
30	Balliguda	Redhasing Sebashram	CSP	31 October 2007	25 November 2009	25	9.50	9.50	160	No provision for electrification and water supply and sanitation facilities.
31	Balliguda	Kirtangia Sebashram	CSP	30 August 2007	05 January 2008	04	9.50	9.50	170	-do-
32	Balliguda	Gatamaha Sebashram	CSP	31 October 2007	08 July 2008	08	9.50	9.50	150	The hostel was handed over without water supply to toilets, bath rooms and wash basin
33	Balliguda	Salapajodi Sebashram	CSP	30 April 2008	31 May 2008	01	9.50	9.43	169	No provision for water supply and sanitation facility.
34	Balliguda	Daringibadi Boys High School	CSP	31 March 2008	27 December 2008	09	9.50	9.50	268	No water supply and sanitation facility.
35	Balliguda	Daringibadi Girls High School	CSP	31 March 2008	31 January 2009	10	9.50	9.50	417	No provision for electrification and water supply and sanitation facilities.
36	Balliguda	Kilabadi Sebashram	CSP	31 December 2007	02 April 2008	03	9.50	9.48	142	No water supply and sanitation and electrification facilities.
37	Balliguda	Kiramaha Sebashram	CSP	31 December 2007	31 March 2008	03	9.50	9.49	150	No water supply and sanitation and electrification facilities.

1	2	3	4	5	6	7	8	9	10	11
38	Balliguda	Budamaha Sebashram	CSP	4 February 2009	Not available	Not available	9.50	9.49	150	No water supply and sanitation and electrification facilities.
39	Balliguda	Beredakia Sebashram	CSP	30 May 2007	31 October 2007	05	9.50	9.48	150	No water supply and sanitation and electrification facilities.
40	Balliguda	Gumdhani Sebashram	Article 275(1)	31 March 2008	Not available	Not available	5.00	5.00	150	No provision for water supply and sanitation.
41	Balliguda	Raikia Girls High School	CSP	30 March 2008	02 November 2009	21	9.50	9.50	406	No water supply and sanitation facility.
42	Balliguda	Mondakia High School	CSP	30 September 2007	30 October 2007	01	9.50	9.50	387	No provision for water supply and sanitation.
43	Balliguda	Katingia Sebashram	CSP	31 October 2007	Not available	Not available	9.50	9.50	140	No water supply and sanitation
44	Balliguda	Mundagaon Sebashram	CSP	31 October 2007	09 September 2008	10	9.50	9.50	150	No water supply, sanitation and electrification facilities
45	Balliguda	Rudangia Sevashram	CSP	31 October 2007	24 December 2007	02	9.50	9.50	150	No provision for water supply and sanitation facilities. No electricity connection available.
<b>Sub Total (C) -</b>							<b>217.50</b>	<b>217.37</b>	<b>5206</b>	
<b>Grand Total (A+B+C) -</b>							<b>346.25</b>	<b>343.41</b>		

Source : Information collected from the ITDAs concerned

**Appendix-3.8**  
(Refer Paragraph 3.14.1 at page 159)

**Statement showing Inspection Reports/Paragraphs issued up to 31 March 2011 but not settled by 30 June 2011**

Sl No	Name of the Department	Reports awaiting settlement (up to June 2011)		Reports awaiting settlement for more than 10 years		Reports to which even first reply has not been received
		Number of Reports	Number of paragraphs	Number of Reports	Number of paragraphs	Number of Reports
1	Agriculture	936	2945	183	469	183
2	Commerce and Transport	172	264	48	78	44
3	Co-operation	93	287	18	24	10
4	Energy	17	38	0	0	6
5	Excise	76	113	31	51	23
6	Fisheries and Animal Resources Development	476	1379	129	248	93
7	Finance	174	294	101	165	69
8	Food Supplies and Consumer Welfare	3	5	1	1	1
9	Forest and Environment	525	1495	141	413	14
10	General Administration	22	39	5	5	8
11	Health and Family Welfare	1399	4303	476	1428	76
12	Higher Education	374	1041	78	124	30
13	Home	220	569	20	30	35
14	Housing and Urban Development	88	234	22	44	9
15	Industries	263	827	53	104	37
16	Information and Public Relations	56	207	2	10	56
17	Information Technology	2	8	0	0	1
18	Labour and Employment	43	118	1	2	25
19	Law	120	294	15	23	35
20	Panchayati Raj	1797	6531	482	1651	650
21	Parliamentary Affairs	12	25	3	4	0
22	Planning and Co-ordination	57	169	7	18	69
23	Public Enterprises	2	6	0	0	1
24	Revenue and Disaster Management	1180	2861	357	762	254
25	Rural Development	432	1502	103	150	6
26	School and Mass Education	1093	3047	348	786	41
27	Science and Technology	2	17	0	0	1
28	ST & SC Development	267	692	78	141	44
29	Steel and Mines	22	51	0	0	13
30	Sports and Youth Services	34	107	12	29	5
31	Textile and Handloom	50	152	11	18	13
32	Tourism and Culture	78	230	26	56	14
33	Water Resources	1256	3752	496	1137	22
34	Women and child Development	810	3038	397	1199	143
35	Works	472	1229	189	329	16
	<b>Total</b>	<b>12623</b>	<b>37869</b>	<b>3833</b>	<b>9499</b>	<b>2047</b>

*Source: As per the records of the office of the Accountants General (Civil Audit) and (CW&RA)*

*Appendix-3.9*

*(Refer paragraph 3.14.1 at page 159)*

**Statement showing the year-wise break up of outstanding Inspection Reports/Paragraphs issued up to March 2011 but not settled by June 2011**

<b>Year</b>	<b>Number of Inspection Reports</b>	<b>Number of Paragraphs</b>
1979-80	3	3
1980-81	18	51
1981-82	13	36
1982-83	22	37
1983-84	20	40
1984-85	26	59
1985-86	26	57
1986-87	69	135
1987-88	69	129
1988-89	87	167
1989-90	100	216
1990-91	129	248
1991-92	162	357
1992-93	188	398
1993-94	196	458
1994-95	253	592
1995-96	329	891
1996-97	378	963
1997-98	335	888
1998-99	407	1067
1999-00	506	1356
2000-01	497	1351
2001-02	550	1435
2002-03	570	1540
2003-04	823	2286
2004-05	704	1952
2005-06	671	1680
2006-07	869	2418
2007-08	1019	3365
2008-09	1120	4103
2009-10	1239	4359
2010-11	1225	5232
<b>Total</b>	<b>12623</b>	<b>37869</b>

*Source: As per the records of the office of the Accountants General (Civil Audit) and (CW&RA)*

**Appendix-3.10**  
(Refer paragraph 3.14.1 at page 159)  
**Statement showing serious irregularities noticed and reported in the  
Inspection Reports**

Sl. No.	Name of the objection	Number of paragraphs	Amount (Rupees in crore)
<b>A. Non-compliance with rules and regulations</b>			
1.	Infructuous/Unfruitful/Avoidable expenditure/extra liability/excess expenditure	543	110.40
2.	Inadmissible/irregular payment	146	1.62
3.	Advance payment/less recovery of advance	327	10.89
<b>Sub total (A)</b>		<b>1016</b>	<b>122.91</b>
<b>B. Audit against propriety/expenditure without justification</b>			
4.	Excess payment of firms/contractors	89	0.97
5.	Loss, misappropriation and shortage of stores	165	2.15
6.	Unauthorised expenditure	73	5.35
7.	Undue financial aid to contractors/firms	26	2.77
<b>Sub total (B)</b>		<b>353</b>	<b>11.24</b>
<b>C. Persistent and pervasive irregularities</b>			
8.	Idle store/surplus/unserviceable store/blockage of Government money	351	135.13
9.	Non submission of Utilisation Certificates	277	105.10
10.	Amount kept in Civil Deposits	75	15.51
11.	Retention of un-disbursed amount	209	0.53
12.	Demurrage/penalty	21	0.50
13.	Miscellaneous/doubtful expenditure/non submission of vouchers/overdrawals, etc.	883	64.00
14.	Stamped receipt/acknowledgement wanting	118	10.11
15.	Loans/advances not recovered	1019	152.18
16.	Short/non realisation of Government dues	266	294.29
<b>Sub total (C)</b>		<b>3219</b>	<b>777.35</b>
<b>D. Failure of oversight/governance</b>			
17.	Irregular purchase/Non-accountal of stock/Non-adjustment of cost of materials	106	43.01
18.	Non recovery of dues from firms/contractors and others	199	66.63
19.	Under utilisation of departmental machinery	15	1.05
<b>Sub total (D)</b>		<b>320</b>	<b>110.69</b>
<b>Grand total (A+B+C+D)</b>		<b>4908</b>	<b>1022.19</b>

*Source: As per the records of the office of the Accountants General (Civil Audit) and (CW&RA)*

**Appendix- 3.11**  
**(Refer paragraph 3.14.2 at page 162)**

**Statement showing departmental compliance notes not received on the performance audits / reviews and transaction audit paragraphs included in the Audit Report (Civil) – position as on 30 September 2011**

Department	Audit Report (Civil) for the year ended (Paragraph number in the Audit Report)												Total (In Number)	
	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09		2009-10
Agriculture	3.1 (R)	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	4.5.3	Nil	2.2 (R)	3.4.3	04 (R-2)
Higher Education	Nil	Nil	Nil	3.16	3.8	Nil	Nil	Nil	Nil	Nil	Nil	3.1.2	3.4.2, 2.4(R)	05 (R-1)
Health and Family Welfare	Nil	Nil	Nil	Nil	3.3	3.2 (R)	4.3.4, 4.5.4 3.3(R)	3.1 (R)	Nil	4.3.7, 4.4.18, 4.4.19, 4.5.1	4.5.3, 4.5.4	3.1.1, 3.4.1	3.1.2, 3.4.6	16 (R-3)
School and Mass Education	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	4.4.9	3.1.9, 3.2.7 3.3.5	Nil	04
Fisheries and Animal Resources Development	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	4.5.5, 4.6.1	3.2.1 3.3.3	3.4.1	05
CCO Based Audit (F&ARD)	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	4.1(R)	01 (R-1)
Panchayati Raj.	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	3.1.4 3.1.5, 3.1.6 3.3.4, 3.4.2	2.1(R)	06 (R-1)
Industry	Nil	Nil	Nil	Nil	Nil	Nil	3.4 (R)	Nil	Nil	4.4.17	Nil	Nil	Nil	02 (R-1)
Forest and Environment	3.15	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	3.3 (R), 3.5 (R), 4.2.5	Nil	3.3.1	05 (R-2)
Scheduled Tribe and Scheduled Caste Development	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	3.1(R)		2.4 (R)		02 (R-2)
Planning and Coordination	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	K.B.K(R)	Nil	Nil	Nil	01 (R-1)
Revenue & Disaster Management	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	3.6 (R)	Nil	2.2(R)	02 (R-2)
Women and Child Development	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	3.1.10	3.1.6	02
Water Resources Department	4.1 (R)	4.16	4.1 (R)	4.2 (R)	Nil	3.4 (R) 5.2	4.3.1	Nil	Nil	Nil	3.2 (R), 4.1.1, 4.2.1, 4.2.2, 4.4.1, 4.4.2, 4.4.3	2.3 (R), 3.2.8, 3.2.9, 3.2.10, 3.3.1, 3.3.2, 3.4.3	3.1.3, 3.1.5, 3.2.1, 3.2.3, 3.2.6, 3.3.2, 3.4.4	28 (R-6)
Works	Nil	Nil	Nil	Nil	4.1 (R)	3.6 (R)	Nil	Nil	Nil	Nil	Nil	3.1.11, 3.1.12 3.4.4, 3.4.5	3.1.1, 3.2.5,	09 (R-2)



Department	Audit Report (Civil) for the year ended (Paragraph number in the Audit Report)													Total (In Number)
	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	
													3.4.5	
Housing and Urban Development	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	3.1.3, 3.2.2	3.2.2, 3.2.4	04
Rural Development	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	2.3(R) 3.1.4	02 (R-1)
Home	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	3.4.7	01
<b>Total</b>	<b>03 (R-2)</b>	<b>01</b>	<b>01 (R-1)</b>	<b>02 (R-1)</b>	<b>03 (R-1)</b>	<b>04 (R-3)</b>	<b>05 (R-2)</b>	<b>01 (R-1)</b>		<b>08 (R-2)</b>	<b>16 (R-4)</b>	<b>29 (R-3)</b>	<b>26 (R-5)</b>	<b>99 (R-25)</b>

**R : Reviews / Performance Audits**

**II. Categorisation of the transaction audit paragraphs of the Audit Report (Civil) on which compliance notes has not been submitted as on 30 September 2011**

Category of transaction audit paragraphs	Audit Report (Civil) for the year ended (Paragraph number in the Audit Report)													Total (In Number)
	1997-98	1998-99	1999-2000	2000-01	2001-02	2002-03	2003-04	2005-06	2006-07	2007-08	2008-09	2009-10		
Non-compliance with rules and regulations	3.15	4.16		3.16	3.3	Nil	Nil	Nil	4.3.7, 4.5.1,	4.2.1, 4.6.1,	3.1.1, 3.1.2, 3.1.3, 3.1.4, 3.1.5, 3.1.6, 3.1.9, 3.1.10, 3.1.11, 3.1.12	3.1.1, 3.1.2, 3.1.3, 3.1.4, 3.1.5, 3.1.6,	24	
Audit against propriety / expenditure without justification	Nil	Nil	Nil	Nil	Nil	5.2	4.3.1	Nil	4.4.17, 4.5.3	4.2.2, 4.2.5, 4.4.1, 4.4.2, 4.4.9, 4.5.5,	3.2.1, 3.2.2, 3.2.7, 3.2.8, 3.2.9, 3.2.10	3.2.1, 3.2.2, 3.2.3, 3.2.4, 3.2.5, 3.2.6	22	
Persistent / pervasive irregularities	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	4.1.1	3.3.1, 3.3.2, 3.3.3, 3.3.4, 3.3.5	3.3.1, 3.3.2,	8	
Failure of oversight / governance	Nil	Nil	Nil	Nil	3.8	Nil	4.3.4, 4.5.4	Nil	4.4.18, 4.4.19	4.4.3, 4.5.3, 4.5.4	3.4.1, 3.4.2, 3.4.3, 3.4.4, 3.4.5	3.4.1, 3.4.2, 3.4.3, 3.4.4, 3.4.5, 3.4.6, 3.4.7	20	
<b>Total</b>	<b>1</b>	<b>1</b>		<b>1</b>	<b>2</b>	<b>1</b>	<b>3</b>		<b>6</b>	<b>12</b>	<b>26</b>	<b>21</b>	<b>74</b>	

*Source: As per records of the offices of the Accountants General (Civil Audit) and (CWRA)*

**Appendix-3.12**

*(Refer paragraph 3.14.2.1 at page 163)*

**Statement showing position of PAC recommendations pending for discussion and non receipt of Action Taken Notes (ATNs) from Departments of Government as on 30 September 2011**  
*(Recommendations and ATNs : in number)*

Name of the Department	Name of the Assembly									
	10 <sup>th</sup> (1990-95)		11 <sup>th</sup> (1995-2000)		12 <sup>th</sup> (2000-04)		13 <sup>th</sup> (2004-09)		Total	
	Total Recommendations	ATNs not received	Total recommendations	ATNs not received	Total Recommendations	ATNs not received	Total Recommendations	ATNs not received	Total Recommendations	ATNs not Received
Agriculture	25	01	15	01	15	Nil	05	Nil	60	02
Cooperation	07	01	Nil	Nil	21	Nil	Nil	Nil	28	01
Commerce	14	Nil	01	01	Nil	Nil	Nil	Nil	15	01
Energy	11	Nil	16	01	09	Nil	Nil	Nil	36	01
Forest & Environment	27	02	05	Nil	02	Nil	03	Nil	37	02
Food, Civil Supplies & Consumer Welfare	Nil	Nil	Nil	Nil	23	Nil	17	Nil	40	Nil
Fisheries & Animal Resources Development	15	Nil	16	Nil	03	Nil	06	Nil	40	Nil
Finance	Nil	Nil	04		Nil	Nil	Nil	Nil	04	Nil
General Administration	13	06	05	Nil	Nil	Nil	07	01	25	07
Health & Family Welfare	23	05	35	19	11	Nil	17	Nil	86	24
Higher Education	17	Nil	05	Nil	11	Nil	Nil	Nil	33	Nil
Home	07	Nil	16	Nil	11	Nil	Nil	Nil	34	Nil
Housing and Urban Development	29	01	29	Nil	05	Nil	18	Nil	81	01
Industries	62	Nil	01	Nil	12	Nil	Nil	Nil	75	Nil
Information and Public Relations	02	Nil	07	Nil	Nil	Nil	Nil	Nil	09	Nil
Law	05	Nil	05	Nil	Nil	Nil	18	07	28	07
Labour & Employment	Nil	Nil	00	Nil	15	Nil	01	Nil	16	Nil
Panchayati Raj	04	Nil	01	Nil	02	Nil	02	Nil	09	Nil
Planning & Coordination	09	Nil	Nil	Nil	Nil	Nil	Nil	Nil	09	Nil
Public Enterprises	Nil	Nil	Nil	Nil	03	Nil	Nil	Nil	03	Nil
Revenue and Disaster Management	10	Nil	05	01	Nil	Nil	05	05	20	06
Rural Development	58	17	20	07	Nil	Nil	11	02	89	26
Steel and Mines	Nil	Nil	01	Nil	07	Nil	06	01	14	01
School and Mass Education	25	Nil	04	Nil	16	Nil	Nil	Nil	45	Nil
Science and Technology	Nil	Nil	07	Nil	Nil	Nil	Nil	Nil	07	Nil
SC & ST Development	Nil	Nil	08	Nil	Nil	Nil	Nil	Nil	08	Nil
Textile and Handloom	Nil	Nil	Nil	Nil	15	Nil	Nil	Nil	15	Nil
Tourism and Culture	Nil	Nil	05	Nil	Nil	Nil	Nil	Nil	05	Nil
Transport	15	Nil	Nil	Nil	02	Nil	Nil	Nil	17	Nil
Water Resources	208	93	10	01	65	08	10	02	293	104
Women Child Development	33	Nil	01	Nil	Nil	Nil	Nil	Nil	34	Nil
Works	72	Nil	26	02	13	Nil	27	Nil	138	02
<b>Total</b>	<b>691</b>	<b>126</b>	<b>248</b>	<b>33</b>	<b>261</b>	<b>08</b>	<b>153</b>	<b>18</b>	<b>1353</b>	<b>185</b>

*Source: As per the records of the offices of the Accountants General (Civil Audit) and (CWRA)*